WEST VIRGINIA CODE: §47-25-9

§47-25-9. Reduced Cigarette Ignition Propensity Standard and Fire Prevention Act Fund.

All moneys collected as civil penalties under section six of this article shall be deposited in a special account in the state Treasury to be known as the Reduced Cigarette Ignition Propensity Standard and Fire Prevention Act Fund. The moneys shall be deposited to the credit of the fund and shall, in addition to any other moneys made available for that purpose, be equally divided between the state Fire Marshal and the State Tax Commissioner to support fire safety and prevention programs and tax department enforcement activities.