WEST VIRGINIA CODE: §48-18-107

§48-18-107. Creation of child support enforcement fund; purpose; funding; disbursements.

(a) There is hereby created in the State Treasury a separate special revenue account, which shall be an interest bearing account, to be known as the "child support enforcement fund." The special revenue account shall consist of all incentive payments paid by the federal government pursuant to 42 U.S.C. §658 as a percentage of the total amount of support collected directly or by contract by the Bureau for Child Support enforcement, all amounts appropriated by the Legislature to maintain and operate the Bureau for Child Support enforcement according to this chapter, and all interest or other earnings from moneys in the fund. Any agency or entity receiving federal matching funds for services of the Bureau for Child Support enforcement shall enter into an agreement with the secretary whereby all federal matching funds paid to and received by that agency or entity for the activities of the Bureau for Child Support enforcement shall be paid into the child support enforcement fund. Said agreement shall provide for advance payments into the fund by such agencies, from available federal funds, pursuant to Title IV-D of the Social Security Act and in accordance with federal regulations. No expenses incurred under this section shall be a charge against the General Funds of the state.

(b) Moneys in the special revenue account shall be appropriated to the department and used exclusively, in accordance with appropriations by the Legislature, to pay costs, fees and expenses incurred, or to be incurred for the following purpose: The provision of child support services authorized pursuant to Title IV, Part D of the Social Security Act and any further duty as set forth in this chapter, including, but not limited to, the duties assigned to the bureau by virtue of its being designated as the single and separate organizational unit within this state to administer the state plan for child and spousal support.

(c) Any balance remaining in the special revenue account at the end of any state fiscal year shall not revert to the General Revenue Fund but shall remain in the special revenue account and shall be used solely in a manner consistent with this section: Provided, That for the three succeeding fiscal years after the effective date of this section, any appropriation made to the special revenue account from general revenue shall be repaid to the General Revenue Fund from moneys available in the special revenue account.

(d) Disbursements from the special revenue account shall be authorized by the commissioner.

WV Legislature