WEST VIRGINIA CODE: §59-1-37

§59-1-37. Deposits by county officers in noninterest bearing or interest bearing accounts; payment to county general fund; annual report.

Except as to any tax receipts, which shall be deposited in accordance with section four, article six, chapter seven of this code, when any fee, cost, percentage, penalty, commission, allowance, bond, deposit, surety or other cash payment or sum is to be held by the sheriff, the prosecuting attorney, the county commission, an official of an agency or entity created by the county commission, the clerk of the county commission, the clerk of the circuit court or the assessor of any county under any provision of law or proper order of the circuit court, said officer shall deposit the same in an account or accounts which may, at his or her sole discretion, be an interest bearing account or accounts in secure and properly insured banks. All money collected, including cash and checks, shall be deposited intact on the first available business day: Provided, That the requirement for deposits on the first available business day shall not apply to the county assessor, nor shall it apply to any county officer if the amount to be deposited is less than $500. Any interest earned on such accounts, and not otherwise included in any refund, return or reimbursement of said fees, costs, penalties, commissions, allowances, bonds, deposits, sureties or other cash payments or sums, as directed by law or proper order of the circuit court, shall be paid into the county's general fund on a regular basis, but in no event less often than quarterly.

All county officers shall report to the county commission by July 1, each year concerning his or her election to use interest bearing accounts, amounts currently on deposit and interest actually earned on such accounts.

WV Legislature