WEST VIRGINIA CODE: §60-3-17

§60-3-17. Regulations as to handling and depositing of moneys collected; monthly remittances; penalty.

The commissioner, with the approval of the state Treasurer, shall prescribe regulations for the handling and depositing of all moneys collected by the commissioner. All receipts accruing to and available for the General Revenue Fund in excess of the requirements of the operating fund and the license fee and additional sales tax imposed by the provisions of this chapter shall be remitted by the commissioner to the state Treasury monthly within fifteen days next after the end of each calendar month.

If the commissioner fails to remit such moneys to the state Treasury within the time specified in accordance with the provisions of this section, he shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined $1,000.

WV Legislature