WEST VIRGINIA CODE: §60-8-24

§60-8-24. Disposition of revenue.

(a) The first $200,000 of fees collected under the provisions of this article during each fiscal year shall be deposited into a special revolving fund designated the Tax Commissioner's Wine Tax Administration Fund, which fund is hereby created in the State Treasury. The Tax Commissioner's Wine Tax Administration Fund shall be used by the Tax Commissioner to administer and support direct and indirect costs of the Tax Division for administration, collection, including compliance enforcement, auditing and distribution of taxes on wine imposed by this code and for which the Tax Commissioner has administration, collection, compliance enforcement, auditing or distribution functions or responsibilities.

(b) After collection and deposit of the first $200,000, as specified in subsection (a) of this section, all fees collected by the Alcohol Beverage Control Commissioner under the provisions of this article shall next be deposited in the State Treasury and credited to a special fund to be known as the Wine License Special Fund. All moneys in the Wine License Special Fund may be expended only by the Alcohol Beverage Control Commissioner for the administration of the provisions of this article or, to the extent of any excess, for the administration of this chapter or as may be appropriate by law.

(c) The liter tax imposed and collected by the Tax Commissioner under the provisions of this article shall be paid into the State Treasury and deposited in the General Revenue Fund of the state.

(d) All moneys collected by the Alcohol Beverage Control Commissioner and the Tax Commissioner under the provisions of this article shall be remitted to the State Treasury monthly within fifteen days after the end of each month.

WV Legislature