WEST VIRGINIA CODE: §7-20-15

§7-20-15. No contribution by county.

(a) No county commission shall have the power to pay out of its general funds, or otherwise contribute, any of the costs of acquiring, constructing or financing a special infrastructure project to be acquired, constructed or financed, in whole or in part, out of the proceeds from the sale of revenue bonds issued under the authority of this article: Provided, That this provision shall not be construed to prevent a county from accepting donations of property to be used as a part of an infrastructure project or to be used for defraying any part of the cost of any infrastructure project or from imposing a service fee as provided in section twelve of this article, which is dedicated, in whole or in part, to the infrastructure project or to payment of debt service on revenue bonds issued pursuant to this article.

(b) The bonds issued pursuant to this article shall be payable solely from: (1) The revenue derived from the infrastructure project or the financing thereof; (2) the service fee imposed pursuant to section twelve of this article; or (3) any combination of these sources.

(c) No county commission shall have the authority under this article to levy any taxes for the purpose of paying any part of the cost of acquiring, constructing or financing an infrastructure project. However, all necessary preliminary expenses actually incurred by a county commission in the making of surveys, taking options, preliminary planning and all other expenses necessary to be paid prior to the issuance, sale and delivery of the revenue bonds, may be paid by the county commission out of any surplus contained in any item of budgetary appropriation or any revenues, including, but not limited to, service fees, collected in excess of anticipated revenues, which shall be reimbursed and repaid out of the proceeds of the sale of the revenue bonds.

WV Legislature