# WEST VIRGINIA CODE: §7-27-12

**PART III. IMPLEMENTATION OF ROAD CONSTRUCTION PROJECT PLAN.**

**§7-27-12. Order adopting road construction project plan or plan amendment.**

Upon approval of a road construction project plan or an amendment to an existing project plan by the Commissioner of Highways, and approval of the voters in the referendum provided in section nine of this article, the county commission shall enter an order that:

(1) Describes each approved road construction project sufficiently to identify with ordinary and reasonable certainty the geographic location in the county of each road construction project included in the county's plan;

(2) Identifies the road construction project plan by the name assigned by the Commissioner of Highways, and identifies each project within the road construction project plan by the project number assigned by the Commissioner of Highways; and

(3) Establishes a county transportation sales tax and a county transportation use tax as provided in this article at rates not to exceed one percent: Provided, That the rate of the sales tax and the rate of the use tax shall at all times be identical.

WV Legislature