WEST VIRGINIA CODE: §7-27-27

PART V. COUNTY TRANSPORTATION SALES AND USE TAXES.

§7-27-27. Criteria and requirements necessary to impose county transportation sales and use taxes.

As a prerequisite to imposing county transportation sales and use taxes, the county commission shall have entered into one or more intergovernmental agreements with the Commissioner of Highways pursuant to which the county commission agrees to finance one or more road construction projects in the county, in whole or in part, using collections of the county transportation sales and use taxes deposited in the county's subaccount in the County Road Improvement Account.

WV Legislature