WEST VIRGINIA CODE: §7-5-11

§7-5-11. Discounting or purchasing orders.

If any such sheriff, collector or deputy, or officer or person charged with the custody or disbursement of state, county, district or municipal taxes or other public money shall discount, or, directly or indirectly, either alone or in connection with another, purchase any draft or order made or drawn upon him, payable out of any such taxes or moneys, for a less sum than is specified therein, he shall forfeit five times the amount of such discount, or of the sum less than the amount specified in such draft or order realized by such purchaser, one half of which shall go to the person entitled to such draft or order at the time of such discount or purchase, and the other half to the state, county, district, or municipality, as the case may be.

WV Legislature