WEST VIRGINIA CODE: §7-5-12

§7-5-12. Refusal to pay orders.

If any such officers as hereinbefore mentioned shall fail or refuse to pay any draft or order lawfully drawn upon him, when he has, or by the use of due diligence in the collection of the taxes and moneys applicable to the payment of such draft, or order, might have had, in his hands, moneys sufficient to pay the same, he shall be guilty of a misdemeanor, and, upon conviction thereof, fined not less than $100 nor more than $500, one half of which fine shall go to the person injured by such failure or refusal, and the other half to the state.

WV Legislature