WEST VIRGINIA CODE: §7-5-13

§7-5-13. Failure to account for taxes or moneys.

If any officer whose duty it is to collect or disburse any state, county, district or municipal taxes or moneys, shall fail to pay over and account for the same, or any part thereof, as required by law, in any year, the proper state, county, district, or municipal authority or authorities may withhold from such officer the collection of any such taxes or moneys, or the disbursement thereof, for the next succeeding year, and may appoint a collector or disbursing officer of such taxes or moneys in lieu of such officer in such manner as is or may be prescribed by law. The court, board, council, officer or officers making such appointment shall take from such collector or officer a bond with good security, in a penalty double the amount of the moneys which will probably come into his hands by virtue of his appointment, payable to the State of West Virginia, and conditioned as the law directs.

WV Legislature