WEST VIRGINIA CODE: §7-5B-1

§7-5B-1. Funds for use of fire protection in counties with excess levy or dedicated fee.

(a) There is hereby created in the State Treasury a special revenue fund designated and known as the County Fire Protection Fund which is an interest-and-earnings accumulating account. The fund shall receive legislative appropriations, grants, gifts, devises, and donations from any public or private source. All interest and other returns derived from the deposit and investment of moneys in the County Fire Protection Fund shall be credited to the fund. Any balance, including accrued interest and other returns, remaining in the fund at the end of each fiscal year shall not revert to the General Revenue Fund but shall remain in the fund and be expended as provided in this section. The fund shall be administered by the Secretary of Homeland Security and distributed by the secretary to certain county commissions and distributed by those county commissions to fire departments in those counties for the exclusive benefit of fire protection or emergency services in the county. Distributions from the fund shall be distributed only to the county commissions of counties which have in place a countywide excess levy, or a countywide fee, dedicated to fire or emergency services. Among those counties, distributions shall be in relative proportion to each county's population's percentage of the aggregate population of all such counties combined.

(b) The Secretary of Homeland Security may propose legislative rules, including emergency rules, for promulgation in accordance with §29A-3-1 *et seq.* of this code to implement this section.

WV Legislature