WEST VIRGINIA CODE: §7-7-6E

§7-7-6e. Collection of head tax on sheep and goats; duties of county assessors and Commissioner of Agriculture; deposit of tax collections; creation of special revenue fund; purposes.

After June 30, 2005, it shall be the duty of the county assessor and his or her deputies of each county within the state, at the time they are making assessments of the personal property within such county, to assess and collect an assessment of $1 on all breeding age sheep and $1 on all breeding age goats.

The assessor collecting the assessment on breeding age sheep and goats shall be allowed a commission of ten percent upon all such taxes collected and shall send the Commissioner of Agriculture ninety percent of such taxes so collected, who shall deposit the same in a special account in the state Treasury to be known as the "Integrated Predation Management Fund." Expenditures from the Fund shall be for the purposes set forth in this section and are not authorized from collections but are to be made only in accordance with appropriation by the Legislature and in accordance with the provisions of article three, chapter twelve of this code and upon the fulfillment of the provisions set forth in article two, chapter eleven-b of this code: Provided, That for the fiscal year ending June 30, 2006, expenditures are authorized from collections rather than pursuant to an appropriation by the Legislature.

The money in the Fund shall be used by the Commissioner solely to enter into a cooperative service agreement with the United States Department of Agriculture Animal and Plant Health Inspection Service (APHIS) and Wildlife Services (WS) to expand the Coyote Control Program statewide.

Any person who does not pay this assessment is not eligible for the services provided by this cooperative agreement.

WV Legislature