

DIGEST OF REVENUE SOURCES
STATE OF WEST VIRGINIA
FISCAL YEAR JULY 1, 2007 - JUNE 30, 2008

Compiled by
BUDGET DIVISION
LEGISLATIVE AUDITOR'S OFFICE

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FORWARD

FORWARD

The state of West Virginia has many separate funds into which tax receipts, fees, grants and other types of income are deposited and from which expenditures are made for the operation of the state and its agencies. Many of these funds are required by statute or the state constitution in order to "dedicate" certain receipts for specific programs.

Chapter 12, Article 2, Section 2 of the Code of West Virginia, as amended, provides that all moneys received or collected by the state shall be credited to the general revenue fund: Provided, that all moneys received out of appropriations made by the congress of the United States shall be carried in special fund accounts, apart from the general revenues of the state, in the state treasury and all moneys shall not be used for any purpose whatsoever unless and until authorized and directed by the legislature, excepting the following funds:

(1) All funds, excluded by the provisions of section six, article eleven, chapter four of the state code;

(2) All funds derived from the sale of farm and dairy products;

(3) All endowment funds, bequests, donations, executive emergency funds and death and disability funds;

(4) All fees and funds collected at state educational institutions for student activities;

(5) All funds derived from collections from dormitories, boarding houses, cafeterias and road camps;

(6) All moneys received from counties by institutions for the deaf and blind on account of clothing for indigent pupils;

(7) All insurance collected on account of losses by fire and refunds;

(8) All funds derived from bookstores and sales of blank paper and stationery and collections by the chief inspector of public offices;

(9) All moneys collected and belonging to the capitol building fund, state road fund, state road sinking funds, general school fund, school fund, state fund (moneys belonging to counties, districts and municipalities), state interest and sinking funds, state compensation funds, the fund maintained by the public service commission for the investigation and supervision of applications, and all funds or moneys payable to or received by the department of natural resources of West Virginia;

(10) All moneys collected or received under any act of the legislature providing that funds collected or received thereunder shall be used for specific purposes: Provided that when these funds exceed needs set forth in general law, they may be transferred or re-designated for other purposes by appropriation of the legislature.

The funds so excepted are carried in separate accounts of funds and are expended for the purpose for which collected. All other revenues are deposited to the general revenue fund and can be expended only in pursuance of an appropriation made by the legislature. Appropriations for operation of most state departments and institutions are made from the general revenue fund.

Some of the specific funds mentioned above represent "trust" funds for which the state is responsible; however, they do not represent cost of operation of the state government. Several are special revolving funds which are maintained for self-supporting activities not related to governmental operation. For the purpose of this digest we have divided all funds or accounts into four major groups as follows:

1. GENERAL REVENUE FUND: Major revenue fund of state and expended pursuant to specific appropriations by the legislature.
2. STATE ROAD FUND: Dedicated by the constitution for roads;
3. GENERAL SCHOOL FUND: Dedicated by the constitution for support of free schools and;

4. SPECIAL REVENUE FUND: State funds dedicated by statute for specific purposes, and federal grants for specific programs in pursuance to acts of congress or regulations of federal agencies;

5. LOTTERY FUND: The lottery fund is classified as special revenue, however it is large and the allotment of revenues according to West Virginia Code is complicated. Therefore, it has been given a separate section in this book.

Funds derived from special activities; such as bookstores, cafeterias, dormitories, etc., are self-supporting and do not represent actual government costs. These accounts are listed in the detailed analysis. A separate section of the report is devoted to each group of accounts, giving the sources and uses of the various accounts.

The annual updating of this report encompasses, in addition to current fiscal information, legislative enactments affecting statutory code in West Virginia as they relate to the authority for revenues and expenditures. However, it is to be noted that references have been changed in only those circumstances that affected the activity of an item in the fiscal year covered in this report.

This report is intended to represent the current status of revenue collections and the past status of revenue collections. The sections which have changed from general revenue collections to special revenue collections, for example, tuition and fees, institutional collections, boards and commissions are still listed in the general revenue section of the book, due to their historical value. Collections which have been discontinued by statute are still included due to their historical value.

The appendix contains charts of revenue collections in different states which may be of interest in comparing revenue sources and collections in the various states.

STATE OF WEST VIRGINIA GENERAL REVENUE FUND COLLECTIONS
 FISCAL YEAR 2007-2008

Personal Income Tax	\$ 1,518,746,238.00
Consumer Sales Tax	\$ 991,993,789.00
Severance Tax	\$ 338,176,521.00
Corporate Income/Business Fran	\$ 388,017,365.00
Business and Occupation	\$ 150,822,471.00
Insurance Tax	\$ 103,196,255.00
Use Tax	\$ 117,828,102.00
Cigarette Tax	\$ 109,152,254.00
HB 102 Lottery Transfers	\$ 77,900,000.00
Interest Income	\$ 52,713,407.00
Departmental Collections	\$ 16,219,539.00
Property Transfer Tax	\$ 11,698,879.00
Liquor Profit Transfers	\$ 15,211,048.00
Beer Tax and Licenses	\$ 8,665,762.00
Charter Tax	\$ 3,950,720.00
Smokeless Tobacco Tax	\$ 5,516,525.00
Property Tax	\$ 5,349,986.00
Miscellaneous Receipts	\$ 1,208,787.00
Racing Fees	\$ 993,500.00
Business Franchise Fees	\$ 2,291,866.00
Miscellaneous Transfers	\$ 642,958.00
Telecommunications Tax	\$ 303,160.00
Estate and Inheritance	\$ 46,046.00
Refundable Credit Reim LTY	\$ 7,325,477.00
Video Lottery Transfers	\$ 317,565.00
TOTAL	\$ 3,928,288,220.00

STATE OF WEST VIRGINIA GENERAL REVENUE FUND COLLECTIONS
 FISCAL YEAR 2006-2007

Personal Income Tax	\$ 1,360,511,071.00
Consumer Sales Tax	\$ 1,002,596,110.00
Severance Tax	\$ 312,245,598.00
Corporate Income/Business Fran	\$ 358,388,437.00
Business and Occupation	\$ 180,748,060.00
Insurance Tax	\$ 97,576,395.00
Use Tax	\$ 126,934,815.00
Cigarette Tax	\$ 106,570,122.00
HB 102 Lottery Transfers	\$ 77,900,000.00
Interest Income	\$ 52,836,843.00
Departmental Collections	\$ 14,701,687.00
Property Transfer Tax	\$ 12,248,630.00
Liquor Profit Transfers	\$ 13,211,351.00
Beer Tax and Licenses	\$ 8,433,927.00
Charter Tax	\$ 6,918,318.00
Smokeless Tobacco Tax	\$ 4,822,604.00
Property Tax	\$ 4,794,308.00
Miscellaneous Receipts	\$ 1,155,231.00
Racing Fees	\$ 1,118,000.00
Business Franchise Fees	\$ 1,290,955.00
Miscellaneous Transfers	\$ 2,817,177.00
Telecommunications Tax	\$ -380,003.00
Estate and Inheritance	\$ 199,364.00
Refundable Credit Reim LTY	\$ 3,991,548.00
Video Lottery Transfers	\$ 1,091,136.00
TOTAL	\$ 3,752,721,687.00

STATE OF WEST VIRGINIA GENERAL REVENUE FUND COLLECTIONS
 FISCAL YEAR 2005-2006

Personal Income Tax	\$ 1,297,720,394.00
Consumer Sales Tax	\$ 1,012,450,612.00
Severance Tax	\$ 314,726,682.00
Corporate Income/Business Fran	\$ 347,569,611.00
Business and Occupation	\$ 185,456,897.00
Insurance Tax	\$ 95,655,187.00
Use Tax	\$ 113,315,058.00
Cigarette Tax	\$ 107,118,357.00
HB 102 Lottery Transfers	\$ 77,900,000.00
Interest Income	\$ 34,411,122.00
Departmental Collections	\$ 13,834,314.00
Property Transfer Tax	\$ 13,658,145.00
Liquor Profit Transfers	\$ 11,508,649.00
Beer Tax and Licenses	\$ 8,547,760.00
Charter Tax	\$ 5,361,113.00
Smokeless Tobacco Tax	\$ 4,909,270.00
Property Tax	\$ 4,590,635.00
Miscellaneous Receipts	\$ 4,048,186.00
Racing Fees	\$ 1,089,011.00
Business Franchise Fees	\$ 1,818,860.00
Miscellaneous Transfers	\$ 685,179.00
Telecommunications Tax	\$ -430,021.00
Estate and Inheritance	\$ 591,724.00
Refundable Credit Reim LTY	\$ 4,035,650.00
Video Lottery Transfers	\$ 829,929.00
TOTAL	\$ 3,661,402,326.00

FISCAL YEAR 2004-2005

Business and Occupation Tax	\$ 182,460,781.00
Consumer Sales Tax	\$ 960,172,426.00
Personal Income Tax	\$ 1,170,087,478.00
Liquor Profit Transfers	\$ 11,043,765.00
Racing Fees	\$ 1,370,000.00
Beer Tax and Licenses	\$ 8,332,550.00
Cigarette Tax	\$ 98,065,896.00
Estate and Inheritance Tax	\$ 4,797,239.00
Business Franchise Registrati	\$ 1,953,552.00
Charter Tax	\$ 6,690,261.00
Use Tax	\$ 102,950,409.00
Property Transfer Tax	\$ 12,171,339.00
Property Tax	\$ 4,282,076.00
Insurance Tax	\$ 97,711,652.00
Departmental Collections	\$ 13,070,692.00
Corp Income/Business Franchise	\$ 280,788,003.00
Miscellaneous Transfers	\$ 613,723.00
Interest Income	\$ 13,193,172.00
Miscellaneous Income	\$ 937,195.00
Video Lottery Transfers	\$ 1,020,391.00
Severance Tax	\$ 248,067,923.00
Refundable Credit Reimburs LTY	\$ 3,804,119.00
Telecommunications Tax	\$ 8,739,561.00
Special Revenue Transfer	\$ 40,756,041.00
Smokeless Tobacco Tax	\$ 4,758,872.00
HB 102 Lottery Transfers	\$ 226,991,000.00
TOTAL	\$ 3,504,830,118.00

**STATE OF WEST VIRGINIA GENERAL REVENUE FUND COLLECTIONS
FISCAL YEAR 2003-2004**

Business and Occupation Tax	\$ 177,395,094.00
Consumer Sales Tax	\$ 927,991,725.00
Personal Income Tax	\$ 1,068,212,080.00
Liquor Profit Transfers	\$ 9,817,041.00
Racing Fees	\$ 2,070,000.00
Beer Tax and Licenses	\$ 8,313,353.00
Cigarette Tax	\$ 102,876,773.00
Estate and Inheritance Tax	\$ 9,301,246.00
Business Franchise Registrati	\$ 1,630,825.00
Charter Tax	\$ 5,953,280.00
Use Tax	\$ 93,373,188.00
Property Transfer Tax	\$ 10,128,603.00
Property Tax	\$ 3,976,915.00
Insurance Tax	\$ 93,247,668.00
Departmental Collections	\$ 18,465,862.00
Corporate Net Income Tax	\$ 181,515,211.00
Miscellaneous Transfers	\$ 22,612.00
Interest Income	\$ 7,001,230.00
Miscellaneous Income	\$ 992,449.00
Video Lottery Transfers	\$ 304,833.00
Severance Tax	\$ 184,354,000.00
Refundable Credit Reimburs LTY	\$ 2,873,291.00
Telecommunications Tax	\$ 11,016,694.00
Special Revenue Transfer	\$ 2,500,000.00
Smokeless Tobacco Tax	\$ 4,731,793.00
HB 102 Lottery Transfers	\$ 126,800,000.00
Jobs Growth Tax Relief	\$ 28,075,000.00
TOTAL	\$ 3,082,940,766.00

**STATE OF WEST VIRGINIA GENERAL REVENUE FUND COLLECTIONS
FISCAL YEAR 2002-2003**

Business and Occupation Tax	\$ 178,415,433.00
Consumer Sales Tax	\$ 894,511,173.00
Personal Income Tax	\$ 1,055,522,753.00
Liquor Profit Transfers	\$ 7,265,000.00
Racing Fees	\$ 1,520,000.00
Beer Tax and Licenses	\$ 8,383,928.00
Cigarette Tax	\$ 45,062,379.00
Estate and Inheritance Tax	\$ 10,835,905.00
Business Franchise Registration	\$ 1,576,563.00
Charter Tax	\$ 5,127,355.00
Use Tax	\$ 83,842,976.00
Property Transfer Tax	\$ 8,365,472.00
Property Tax	\$ 4,120,385.00
Insurance Tax	\$ 92,788,144.00
Departmental Collections	\$ 10,270,287.00
Corporate Net Income Tax	\$ 85,808,532.00
Miscellaneous Receipts	\$ 3,264,662.00
Miscellaneous Transfers	\$ 133,071.00
Interest Income	\$ 20,337,446.00
Video Lottery Transfers	\$ 1,087,220.00
Severance Tax	\$ 162,313,803.00
Business Franchise Tax	\$ 95,369,891.00
Telecommunications Tax	\$ 12,711,309.00
Special Revenue Transfer	\$ 3,000,000.00
Smokeless Tobacco Tax	\$ 4,627,101.00
HB 102 Lottery Transfers	\$ 120,000,000.00
TOTAL	xiii 2,916,960,788.00

STATE OF WEST VIRGINIA GENERAL REVENUE FUND COLLECTIONS
FISCAL YEAR 2001-2002

Business and Occupation Tax	\$173,712,449.63
Consumer's Sales Tax	\$885,943,323.29
Personal Income Tax	\$1,034,665,203.46
Liquor Profit Transfers	\$7,337,593.08
Racing Fees	\$2,593,000.00
Beer Tax and Licenses	\$8,267,252.70
Cigarette Tax	\$32,219,156.83
Estate and Inheritance Tax	\$13,321,683.71
Business Franchise Registration	\$1,923,971.94
Charter Tax	\$4,959,290.27
Use Tax	\$76,812,587.44
Property Transfer Tax	\$7,314,554.08
Property Tax	\$3,819,371.47
Insurance Tax	\$81,398,254.97
Departmental Collections	\$9,518,087.22
Corporate Net Income Tax	\$87,316,097.69
Carrier Income Tax	\$0.00
Miscellaneous Receipts	\$2,479,140.93
Miscellaneous Transfers	\$555,104.98
Interest Income	\$21,707,563.11
Video Lottery Transfers	\$1,490,708.12
Severance Tax	\$166,513,100.25
Business Franchise Tax	\$132,842,398.57
Telecommunications Tax	\$13,189,741.67
Special Revenue Transfer	\$3,000,494.62
Smokeless Tobacco Tax	\$2,217,252.14
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General Revenue Fiscal Year	2001-2002 continued
HB 102 Lottery Transfers	\$49,000,000.00
TOTAL	\$2,824,117,382.17

FISCAL YEAR 2000-2001

Business and Occupation Tax	\$177,362,771.12
Consumer's Sales Tax	\$852,512,206.08
Personal Income Tax	\$1,020,689,767.05
Liquor Profit Transfers	\$7,262,832.00
Racing Fees	\$2,058,000.00
Beer Tax and Licenses	\$7,950,964.27
Cigarette Tax	\$31,838,476.38
Estate and Inheritance Tax	\$17,540,489.77
Business Franchise Registration	\$1,322,680.12
Charter Tax	\$3,777,897.67
Use Tax	\$75,630,942.80
Property Transfer Tax	\$6,621,182.45
Property Tax	\$3,613,482.88
Insurance Tax	\$62,611,954.84
Departmental Collections	\$11,124,537.94
Corporate Net Income Tax	\$112,894,062.55
Carrier Income Tax	\$0.00
Miscellaneous Receipts	\$6,600,146.32
Miscellaneous Transfers	\$307,396.93
Interest Income	\$31,389,176.12
Video Lottery Transfers	\$802,017.22
Severance Tax	\$163,202,899.33
Business Franchise Tax	\$101,402,565.90
Telecommunications Tax	\$15,162,695.93
Liquor License Renewal	\$3,200,000.00
Special Revenue Transfer	\$1,500,000.00
TOTAL GENERAL REVENUE COLLECTIONS	\$2,718,379,145.67

STATE OF WEST VIRGINIA GENERAL REVENUE FUND COLLECTIONS
FISCAL YEAR 1999-2000

Business and Occupation Tax	\$167,994,888.13
Consumer's Sales Tax	\$845,796,851.09
Personal Income Tax	\$965,720,755.45
Liquor Profit Transfers	\$7,293,321.00
Racing Fees	\$3,647,000.00
Beer Tax and Licenses	\$7,999,743.12
Cigarette Tax	\$32,344,669.44
Estate and Inheritance Tax	\$21,102,624.13
Business Franchise Registration	\$2,003,319.43
Charter Tax	\$5,135,215.49
Use Tax	\$71,252,502.46
Property Transfer Tax	\$6,507,868.96
Property Tax	\$3,673,810.74
Insurance Tax	\$56,497,346.35
Departmental Collections	\$11,105,260.15
Corporate Net Income Tax	\$117,005,072.82
Carrier Income Tax	\$0.00
Miscellaneous Receipts	\$1,539,974.50
Miscellaneous Transfers	\$737,807.17
Interest Income	\$20,022,600.12
Video Lottery Transfers	\$1,222,061.43
Severance Tax	\$148,674,133.76
Business Franchise Tax	\$100,788,394.22
Telecommunications Tax	\$15,271,346.44
Liquor License Renewal	\$19,000,000.00
Special Revenue Transfer	\$6,159,000.00
TOTAL GENERAL REVENUE	\$2,638,495,566.40

STATE OF WEST VIRGINIA GENERAL REVENUE FUND COLLECTIONS
FISCAL YEAR 1998-99

Business and Occupation Tax	\$182,606,687.92
Consumer's Sales Tax	\$829,024,040.73
Personal Income Tax	\$919,879,941.60
Liquor Profit Transfers	\$7,100,133.00
Racing Fees	\$3,000,000.00
Beer Tax and Licenses	\$7,884,096.91
Cigarette Tax	\$33,077,659.92
Estate and Inheritance Tax	\$27,325,999.87
Business Franchise Registration	\$2,345,788.85
Charter Tax	\$5,064,761.95
Use Tax	\$68,165,167.53
Property Transfer Tax	\$6,387,740.25
Property Tax	\$3,389,783.25
Insurance Tax	\$63,414,415.40
Departmental Collections	\$9,849,757.52
Corporate Net Income Tax	\$167,694,828.06
Carrier Income Tax	\$0.00
Miscellaneous Receipts	\$4,465,579.12
Miscellaneous Transfers	\$589,434.26
Interest Income	\$18,727,952.26
Video Lottery Transfers	\$253,271.47
Severance Tax	\$148,358,013.43
Business Franchise Tax	\$95,427,485.44
Telecommunications Tax	\$13,835,239.62
TOTAL GENERAL REVENUE COLLECTIONS	\$2,617,867,778.36

STATE OF WEST VIRGINIA GENERAL REVENUE FUND COLLECTIONS
FISCAL YEAR 1997-98

Business and Occupation Tax	\$177,098,573.32
Consumer's Sales Tax	\$794,339,205.97
Personal Income Tax	\$866,107,054.68
Liquor Profit Transfers	\$7,154,351.00
Racing Fees	\$4,160,000.00
Beer Tax and Licenses	\$7,787,888.03
Cigarette Tax	\$33,476,517.87
Estate and Inheritance Tax	\$13,210,882.44
Business Franchise Registration	\$2,072,346.47
Charter Tax	\$5,349,863.25
Use Tax	\$61,936,791.62
Property Transfer Tax	\$6,023,891.05
Property Tax	\$3,226,271.32
Insurance Tax	\$70,170,931.52
Departmental Collections	\$9,585,635.42
Corporate Net Income Tax	\$140,105,619.28
Carrier Income Tax	\$17,853.42
Miscellaneous Receipts	\$7,645,872.71
Miscellaneous Transfers	\$431,030.48
Interest Income	\$22,814,126.75
Video Lottery Transfers	\$348,866.66
Severance Tax	\$175,241,182.02
Business Franchise Tax	\$81,421,740.34
Telecommunications Tax	\$13,615,528.37
TOTAL GENERAL REVENUE COLLECTIONS	\$2,503,342,023.99

GENERAL REVENUE
DETAILED ANALYSIS
OF REVENUE SOURCES

BUSINESS AND OCCUPATION PRIVILEGE TAX

(First Year Enacted - 1921)

CODE CITATION

Chapter 11, Article 12A, Section 1 to 24, inclusive.
(Repealed 7/1/1987)[Transportation Privilege Tax / Annual Tax
on Income of Certain Carriers]

Chapter 11, Article 13, Section 1 to 31, inclusive. (Repealed,
Amended 4/13/1985)

Chapter 11, Article 13C, Section 1 to 16, inclusive.
(Repealed, Reenacted 4/13/1985)(Amended, 3/10/1990 and
3/12/1994, 3/11/1998)

Chapter 11, Article 13D, Section 1 to 9, inclusive. (Amended,
Reenacted 4/13/1985)

Chapter 11, Article 13E, Section 1 to 7, inclusive. (Amended,
4/13/1985)

Chapter 11, Article 13F, Section 1 to 5, inclusive.

Chapter 11, Article 13H, Section 1 to 4, inclusive.

CURRENT SUMMARY

The current Business and Occupation Tax (1998) does not affect the number of businesses that it affected before the major statutory changes effective July 1, 1987. The current tax is levied on public utilities, gas storage operators and electric power producers. The rates vary according to the type of activity. Electric power companies fall into different rate categories based upon whether the company is a producer or non producer, whether the sales are to customers at plant locations engaged in manufacturing businesses, whether the power sold is produced and generated inside or outside West Virginia, or if desulfurization systems have been installed in electric companies that produce or generate electricity. Natural gas storage operators pay a rate based upon net dekatherms, natural gas utilities pay based upon gross income, as do water utilities, street and interurban and electrical railways and toll bridge companies.

A rate schedule is located at the end of this chapter.

ADMINISTRATION

Department of Tax and Revenue

HISTORY OF THE GENERAL PROVISIONS

The Business and Occupation Privilege Tax and the Transportation Privilege Tax were for many years commonly, although erroneously, referred to as the Gross Sales Tax. The revenues from these two taxes were combined for the purpose of general information and as such, constituted the state's largest single source of revenue from taxation. However, the legislature in its' 1967 session replaced the Transportation Privilege Tax with an "Annual Tax on Income of Certain Carriers", to be effective beginning January 1, 1967. This action necessitated the separation of the two taxes with the result that each is now individually discussed and recorded within this document.

The Business and Occupation Privilege Tax, historically speaking, applied to all persons, corporations, partnerships or associations engaged in business in this state. The statutes imposing this tax have been amended from time to time since its' inception. In 1967, the legislature provided amendments to include professional persons previously not subject to this tax. Additionally, that legislature also increased the rate of tax on manufacturing from four-tenths of one percent to eight-tenths of one percent.

The 1969 first extraordinary session of the legislature, held July 21-25, 1969 passed Senate Bill Number 1 to be in effect from passage. The bill amended article 13, chapter 11 and further amended said chapter by adding thereto a new article, designated article 13C, all relating to industrial expansion. Specifically, article 13C allowed a tax credit against the Business and Occupation Tax in an amount equal to ten percent of the cost of qualified investments made for industrial expansion and was applicable over a ten-year period at the rate of one-tenth of such credit per tax year. This credit applied to manufacturing, compounding or preparing products and service businesses which involved manufacturing for another business with certain conditions.

The statutes were again amended by the 1971 session of the legislature wherein the activities of banking and financial

institutions were incorporated in the definition of "business" and thereby became subject to this tax. Other changes also acted to broaden the tax base to varying degrees, most of which, however, had a relatively minor effect upon revenue. Additionally, all rates on the various classifications of business were increased by ten percent except for the business of severing, extracting and producing coal. The rate on coal activities was increased 159 percent. These changes were made effective April 1, 1971, thereby providing a full 1971-1972 fiscal year of receipts based on the increased rate.

The 1974 session of the legislature amended the statutory provision relating to the tax imposed upon manufacturing by incorporating newspaper publishing into the manufacturing category.

The 1975 legislature again amended this tax by imposing a thirty-five one hundredths percent additional tax on the severance, extraction and production of coal and dedicated the same for distribution to counties and municipalities. The proceeds are not reflected in the gross yield as they are deposited to a special fund for distribution.

The 1978 legislature amended article 13C, chapter 11, which is entitled the Business Investment and Jobs Expansion Credit Act. It was expanded by increasing the credit to the following: manufacturing, compounding or preparing products; service businesses and to businesses generating or producing electric power. This amendment took effect April 1, 1978. The act also called for additional conditions to be used in computing tax credits.

The legislature also made rate distinctions in the area of public service or utility business, between electric power companies, such as those that generate or produce electric power for public service and those that do not. A rate was also set for electric power sales to customers engaged in manufacturing activity, if demand or usage exceeds two hundred thousand (200,000) kilowatts per hour per year.

A new rate of power was added for the business of generating or producing electric power for sale, profit or commercial use regardless of place of sale or that transmission may be to points outside of West Virginia.

The 1980 legislature amended section 2a, article 13, chapter 11 by including the processing and preparing of coal for

sale or commercial use in the valuation of coal mined and produced in this state. Such processing and preparing would not be again taxable under 2b relating to the sales value of manufactured products.

The 1981 legislature amended article 13, chapter 11 by including the processing and preparing of coal for sale or commercial use in the valuation of coal mined and produced in this state. Such processing and preparing would not be taxable again under section 2b relating to the sales value of manufactured products.

The 1981 legislature amended article 13, chapter 11 by adding a new article, designated article 13D, all related to industrial revitalization. This article allowed a tax credit against the Business and Occupation tax in an amount equal to ten percent of the cost of eligible investment made for industrial revitalization and was to be applied over a ten year period at the rate of one-tenth of such credit per tax year with certain conditions. This credit applied only to manufacturing, compounding or preparing products and/or to service businesses which involved manufacturing for another business. This credit was effective July 1, 1981.

The 1982 legislature amended section 2a, article 13, chapter 11 by increasing the rate of timber from \$2.20 to \$2.50 per \$100.00 of gross receipts and defined the production privilege as severing and delimiting by the producer.

The 1983 legislature imposed a temporary surtax on banking and other financial business of fifteen percent of the primary rate for the period beginning on the first day of June, 1983 through the thirtieth day of June, 1985 and also removed the exemption for interest received on obligations from outside of West Virginia.

The 1983 legislature also increased the exemption for business and occupation tax from \$50.00 to \$300.00 on the first day of July, 1983 to \$400.00 on the first day of July, 1984 and to \$500.00 on the first day of July, 1985.

The 1983 legislature also amended article 13, chapter 11, by adding a new section designated, 3a, which allowed as a deduction from gross income reportable under section 2b of article 13, relating to manufacturing, for the taxable year the amount of qualified contribution to an employee stock ownership plan during the taxable year, for any period beginning after the thirtieth day of June, 1983.

The 1983 legislature also amended article 13, chapter 11 by adding a new article, designated article 13E, all related to the construction of new and the expansion or revitalization existing coal facilities. This article allowed a credit against the business and occupation tax equal to ten percent of the cost of eligible investment made for the construction of new or the expansion or revitalization of existing coal loading facilities to be applied over a ten year period at rate of one-tenth of such credit per tax year, with certain conditions and requirements.

The 1983 legislature also reduced the business and occupation tax rates five percent a year for five years beginning on the first day of July 1985 through the thirtieth day of June 1990, except for the additional severance tax on coal going to the counties, which was not to be reduced.

The 1984 legislature amended article 13, chapter 11 by adding new article, designated article 13F, which allowed an eligible taxpayer a credit against his business and occupation tax in an amount equal to the costs of providing electric or natural gas, or both, at special reduced rates to qualified residential customers, less any reimbursement of said cost which the taxpayer has received through any other means. This credit shall take precedence over the credit that can be taken against the corporate net income tax for same costs. (See 11-13F-3 and 24-2A-2 of the West Virginia code.

The 1985 legislature in restructuring the state tax system repealed the business and occupation tax, except for public service or utility business (see 11-13-2d) and the business of generating and producing electric power (see 11-13-2m). The repeal was effective on July 1, 1987. The business and occupation taxes were replaced with a system of severance business franchise and corporate income taxes. (See these sections for changes.) The business and occupation taxes at the local level were retained. (See 8-13-5)

The legislature also changed the section dealing with the five percent rate reductions, by limiting the five percent rate reduction to a one-time five percent reduction for rates for a two fiscal-year period, until the new rates became effective July 1, 1987, and by excluding section 2a, concerning severance, extraction and production of coal and other natural resource productions from the reduction . The surtax on banking and other financial business was also excluded from the reduction due to its expiration on June 30,

1985. The rates for public service or utility business and the business of generating or producing electric power were to be restored to the rates before the five percent reduction on July 1, 1987, except for the rate on electricity sold to volume customers of electricity over 200,000 kilowatts per year. That rate was lowered to two percent.

The legislature also provided for transitional rules for tax payers and required the tax commissioner to furnish to the governor and the legislature comparative study reports on the impact of the new taxes.

The legislature also established new tax credits, by repealing the former article consisting of 11-13C-1 through 11-13C-5 and enacted the present article consisting of 11-13C-1 through 11-13C-13, dealing with qualified investment in a new or expanded business in this state, which resulted in the creation of new jobs. This credit is to be taken over a ten-year period. Also a tax credit was made available in a newly amended article, 11-13D-1 through 11-13D-9. This credit was for industrial revitalization and research and development projects. This credit also was to be taken over a ten-year period.

The legislature also placed an additional tax of thirty-five one-hundredths percent on the severance, extraction and production of coal, which is mentioned in this book, under the severance tax section.

The 1986 legislature established a new tax credit for private companies for the building of coal processing facilities for the making of coke for steel production and which received a reduced rate loan pursuant to 5B-2-7. This credit was allowed five years from the date of the loan. It was effective July 1, 1987. (See 11-13-30)

The legislature added new credits to article 13C for locating corporate headquarters in West Virginia and for employing fifteen or more full-time employees. Credit was also added for projects certified by the tax commissioner for which qualified investment would result in the creation of at least fifty new jobs. (See 11-13C-4a and 4b) These credits were effective February 1, 1986.

The legislature also added a new credit to article 13D for eligible investment for qualified housing development projects. (See 11-13D-5a) Effective July 1, 1986.

The legislature also added a new credit for electric power companies that generate electricity at a power plant located in West Virginia, plants that use coal as their primary source of fuel to generate such electricity and plants that increase the amount of electricity generated in West Virginia from coal produced in West Virginia by miners who are residents of West Virginia. (See 11-13H-3) Effective June 30, 1986. The 1989 special session, that was held beginning January 25, added new taxes on electric power and the storage of natural gas. (See 11-13-2e and 2n) Also the provisions under paragraph (3), subsection (a) of section 2d, the provisions under section 2m and the provisions under subsection (d) section 2n and all of article 13, chapter 11, were written to expire and become null and void beginning January 1, 1998.

The 1990 third extraordinary session which began August 22, increased the taxes for generation of electric power for both in state and out-of-state utilities. This tax became effective October 1, 1990. (See chapter 11, article 13, section 2n.)

In 1995 the legislature replaced the kilowatt hour tax on the generation of electric power with a tax on the taxable generating capacity of each generating unit in the state.

The 1996 legislature, in the first extraordinary session, provided a tax credit to be taken against the tax imposed on natural gas storage under 11-13-2e, effective October 1, 1996. The amount of credit was set at \$1000.00 per new employee hired by the eligible taxpayer during the taxable year. There were certain conditions that had to be met by the taxpayer and penalties for failure to meet the conditions. (See 11-13L-4).

As originally imposed, the tax was, as its name indicates, a privilege tax and was imposed upon the gross income of the business subject thereto. The various businesses upon which the tax was imposed were categorized into one or more of twenty-eight classifications with corresponding varying rates of tax. Those rates ranged from a high of \$8.63 per \$100 of gross receipts on a producer of natural gas to the lowest rate of \$.55 and \$.27 per \$100 of gross receipts for retailers and wholesalers respectively.

The business and occupation tax is due and payable to the Department of Tax and Revenue in monthly installments on or before the last day of the month following the month the

tax accrued if the tax is in excess of one thousand dollars per month. The payment due on or before the thirtieth day of June shall be remitted before or on the fifteenth day of June. If the tax is less than one thousand dollars per month it shall be payable in quarterly installments within one month from the expiration of the quarter. If the total tax is less than two hundred dollars it may be paid either quarterly or within one month following the tax year.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

As the tax was originally imposed the following had to file returns and pay tax: (a) All corporations and associations organized and existing under the law of West Virginia; (b) all foreign corporations admitted to do business in West Virginia; and (c) all individuals, firms, copartnerships, joint ventures, trusts or any other group acting as a unit engaged in business in West Virginia.

With the statute change of 1985, (effective July 1, 1987), the following businesses are subject to business and occupation tax: (a) public service business; (b) utility business; (c) businesses which generate or produce electric power; (d) businesses which sell electric power.

BASIS OF BUSINESS AND OCCUPATION TAX DEDUCTIONS ALLOWED

Prior to the statute change in 1985, the following deductions were allowed to be taken from taxable income:

- (a) cash discounts allowed and taken on sales ;
- (b) proceeds of sale of merchandise returned by customers;
- (c) amounts allowed as a trade-in-value for any article accepted as partial payment for any article sold;
- (d) the amount of consumer or excise taxes imposed by the state;
- (e) an exemption of \$5,000. annually from the value shown as gross proceeds of gas production;
- (f) each taxpayer was allowed an annual exemption of \$50. or proportion thereof for the period of time the privilege was exercised during the tax year until the first day of July 1983, at which time the exemption was increased to \$300. On the first day of July 1984, the exemption was increased to \$400. and on the first day of July 1985, the exemption was increased to \$500.00.
- (g) money or other property received or held by a professional person for the sole use and benefit of the client or another person or money received by the taxpayer on behalf of a bank or other

financial institution for the repayment of debt of another.

BUSINESS AND OCCUPATION TAX EXEMPTIONS

The original business and occupation tax had the following exemptions: 1. Insurance companies which paid the state a tax upon premiums, but with specified conditions. 2. Non profit cemetery companies organized and operated for the exclusive benefit of their members. 3. Fraternal societies, organizations and associations organized and operated for the exclusive benefit of their members, but with specified conditions. 4. Corporations, associations and societies organized exclusively for religious or charitable purposes. 5. Production credit association organized under the provisions of the federal "farm credit act of 1933". 6. Credit unions organized under the provisions of chapter 31 or any other chapter of the West Virginia Code except that such exemptions shall not apply to certain corporations organized under chapter 19, article 4. 7. Gross income from sale of radio and television advertising service. 8. The gross income and proceeds of the sale of a gasification or liquidization of coal project in the demonstration, pilot or research stages: Provided that there was a prior certification by the tax commissioner of project eligibility. This exemption expired seven years from the date the project first received gross income or proceeds from sales. 9. The sale of electric power if it was separately metered and consumed in an electrolytic process for the manufacture of chlorine or ferro alloy in this state. The rate reduction was to be passed on to the manufacturer. (See 11-13-2d) 10. Natural gas sales that were separately metered and purchaser derived hydrogen and carbon monoxide used in the manufacture of chemicals. The rate reduced was passed on to the purchaser. The exemption did not apply to the resale of hydrogen or carbon monoxide by the purchaser.

CURRENT BUSINESS AND OCCUPATION EXEMPTIONS

Since the major statute change effective July 1, 1987 the list of exemptions is as follows:

1. Electricity generation that is not for profit, commercial use or sale.
2. Electric power related to selected manufacturing processes.
3. Retired or inactive generating units.
4. New generating units taxable at 40% of official capacity.
5. Income received from municipal owned water and sewage plants.

6. Municipally owned electric power plants.
7. Gross income from interstate commerce.
8. New natural gas storage reservoirs.
9. Gas storage operation fuel gas for operation of facility.
10. Gas used in a recycling operation of a storage reservoir.
11. Electric power for electric power plant use.
12. Non-utility natural gas sales.

CREDITS ALLOWED AGAINST BUSINESS AND OCCUPATION TAX

A tax credit may be taken against the business and occupation tax in the amount of consumer sales and use tax overpayments. This credit may be taken on the taxpayer's quarterly or monthly remittance of tax. (See 11-13-31, 11-15-9b and 11-15A-3b). This credit was effective July 1, 1987.

A tax credit for business and investment and jobs expansion for small businesses in which the qualified investment directly results in the creation of at least ten new jobs. This credit is to be taken over a ten-year period.(11-13C-7a) This credit was effective June 12, 1987.

Beginning July 1, 1989 and for each year thereafter, there was allowed a credit of a maximum of 50% of new tax liability of the corporate income tax for any credit that still existed on subsection f, section 3, article 13D, chapter 11 after the application of said credit under section 3a, article 13D chapter 11. This credit was to be determined before application of credit allowed under article 13C, chapter 11.

A tax credit may be taken against the tax liability for investments in certified West Virginia capital companies equal to fifty percent of the investment. This credit must be taken after all other tax credits in chapter 11 of the West Virginia code. Total aggregate credits were limited by statute; from 1992-1996 fiscal years the limit was eight million dollars in credits, for the 1997 fiscal year the credits could not be more than five and one-half million, in 1998 fiscal year the credits could not be more than six million, and in fiscal year 1999 the credits could not be more than six million dollars. Credits were gradually reduced to levels as follows: 2000 four million; 2001 four million; 2002 three million; 2003 three million; 2004 one million; discontinued credit as of July 1, 2005.

A credit against the tax liability for enterprise zone businesses amounting to fifty percent of interest expense or fifty percent of the amount of taxes, whichever is less may be applied to accrued taxes. (See 5B-2B-5)

A tax credit is allowed to those producing or generating electric power in another state that is sold to customers in West Virginia in the amount of the taxes paid to the other state for electric power generated or produced. The amount of credit allowed must not exceed the tax liability. (See 11-13-2n)

In 1991 the legislature expanded the credits given under Article 13D, Chapter 11, to include qualified investment in a management information services facility. Property purchased or leased and placed in service or use after March 31, 1991 and prior to April 1, 1993 for use as a component part of a management information services facility was allowed a 100% credit of qualified investment for a maximum ten-year period. The credit was to be taken first against the tax liability for business franchise tax under article 23 and then any remaining credit could be applied against the tax liability for corporate net income tax under article 24. (See 11-13D-3c and 5b)

The legislature also expanded the credits to include qualified investment of at least ten million dollars in a new industrial facility for producing coal-based liquids used to produce synthetic motor fuel or synthetic special fuel against the taxes imposed by article 23 and 24. Property purchased or leased and placed in service or use after June 30, 1991 was allowed a 100% credit of qualified investment up to a ten year period and first used against the tax liability for business franchise tax under article 23 and then any remaining credit was to be applied against the tax liability for corporate net income tax under article 24. (See 11-13D-3d) However, any business which places business investment and jobs expansion tax credit property in service or use after the twelfth day of March, 1994 and who fails to use such qualified investment property for at least the period of its useful life or the period of time over which tax credits are allowed under article 13C, chapter 11, whichever period is less and who reduces the number of its employees filling new jobs after the third taxable year or fails to continue to employ individuals in all the new jobs, such person shall pay a full, partial or additional recapture tax whichever applies. (See 11-13C-8a)

Effective January 1, 2009, a credit is allowed for businesses creating new jobs under the Economic Opportunity Tax Credit. There are certain eligibility requirements concerning the pay and benefits of the new jobs created.

Effective January 1, 2008, a credit is allowed against the Business and Occupation tax for wind powered electricity generating projects.

ALLOCATION AND USE

Deposited to the general revenue fund and appropriated by the legislature for general governmental purposes.

CURRENT RATES FOR BUSINESS AND OCCUPATION TAX

CODE AUTHORITY	TYPE OF BUSINESS	RATE
11-13-2d(a)(2)	WATER CO.	4.40 percent Gross Income
11-13-2d(a)(5)	TOLL BRIDGE CO.	4.29 percent Gross Income
11-13-2d(a)(1)	ELECTRIC, STREET, INTERURBAN RAILWAYS	1.40 percent Gross Income
11-13-2d(a)(4)	NATURAL GAS UTILITY	4.29 percent Gross Income
11-13-2e	NATURAL GAS STORAGE	\$0.05 per dekatherm (net dekatherms)
11-13-2d(a)(3)	ELECTRIC CO. <u>PRODUCER OF</u> <u>ELECTRIC FOR</u> <u>PUBLIC SERVICE OR</u> <u>UTILITY BUSINESS</u>	4.00 Percent Gross Income
11-13-2d(a)(3)	ELECTRIC CO. THAT IS A <u>NONPRODUCER FOR</u> <u>PUBLIC SERVICE OR</u> <u>UTILITY BUSINESS</u>	3.00 Percent Gross Income
11-13-2o(b)(1)	ELECTRIC CO. <u>GENERATING/PRODUC</u> <u>ING ELECTRICITY</u> <u>FOR SALE/PROFIT</u> <u>COMMERCIAL USE</u>	22.78 per KILOWATT Generating Capacity

11-13-2o(b)(1)	ELECTRIC CO. <u>GENERATING/PRODUCING ELECTRICITY FOR SALE/PROFIT COMMERCIAL USE</u> UTILIZING A FLUE GAS DESULFURIZATION SYSTEM	20.70 per KILOWATT Generating Capacity
11-13-2d(a)(3)	ELECTRIC CO. A PUBLIC SERVICE OR UTILITY WHICH ALSO SELLS TO A PLANT LOCATION OF A MANUFACTURING FACILITY(if contract demand is 200,000 per hour per year at a minimum)	2.00 percent Gross Income
11-13-2m(a)	ELECTRIC POWER CO. PRODUCTION OR SALE NOT PUBLIC SERVICE OR UTILITY	4.00 percent Gross Income
11-13-2m(a)	ELECTRIC CO. NOT A PUBLIC SERVICE OR UTILITY WHICH SELLS TO A PLANT LOCATION OF A MANUFACTURING FACILITY(if contract demand is 200,000 per hour per year at a minimum)	2.00 percent Gross Income
11-13-2o(b)(2)	ELECTRIC CO WHICH SELLS POWER THAT IS NOT GENERATED OR PRODUCED IN WV	\$0.0019 per KILOWATT HOUR of ELECTRICITY SOLD

11-13-2o(b) (2)	ELECTRIC CO WHICH SELLS POWER THAT IS NOT GENERATED OR PRODUCED IN WV TO A PLANT LOCATION OF A MANUFACTURING FACILITY(if contract demand is 200,000 per hour per year at a minimum)	\$0.0005 per KILOWATT HOUR of ELECTRICITY SOLD
11-13-2d(a)(6)	OTHER PUBLIC SERVICE OR UTILITY BUSINESSES	2.86 percent Gross Income
11-13-2f	MANUFACTURING OR PRODUCING SYNTHETIC FUEL FROM COAL	50 cents per ton of synthetic fuel

BUSINESS AND OCCUPATION COLLECTIONS SINCE 1989

FISCAL YEAR	NET AMOUNT COLLECTED	PERCENTAGE OF CHANGE /YEAR
1989-90	\$ 165,360,747.	
1990-91	192,403,995.	16.35%
1991-92	186,532,398.	-3.05%
1992-93	184,219,907.	-1.24%
1993-94	211,715,803.	14.93%
1994-95	196,743,759.	-7.07%
1995-96	190,274,017.	-3.29%
1996-97	179,822,618.	-5.49%
1997-98	177,098,573.	-1.51%
1998-99	182,606,688.	3.11%
1999-2000	167,994,888.	-8.00%
2000-2001	177,362,771.	5.58%
2001-2002	173,712,450.	-2.06%
2002-2003	178,415,433.	2.71%
2003-2004	177,395,094.	-0.57%
2004-2005	182,460,781.	2.86%
2005-2006	185,456,897.	1.64%
2006-2007	180,748,060.	-2.54%
2007-2008	150,822,471.	-16.56%

CONSUMERS SALES TAX

(First Year Enacted - 1933)

CODE CITATION

Chapter 11, Article 15, Sections 1 to 34 inclusive.

CURRENT SUMMARY

The current Consumers Sales Tax applies to all retail sales of tangible personal property consummated within West Virginia and made for use or consumption or any other purpose except for resale in its original form without change or processing and also the furnishing of all services except for professional and personal services. The current rate (1998) is 6% of the retail price. Effective January 1, 2006, the sales tax on sales, purchases and uses of food and food ingredients was reduced to 5%. The tax is collected from the purchaser by the retailer. The retailer then submits the tax to the West Virginia Department of Tax and Revenue. The law provides that the purchaser shall pay the tax to the seller. No compensation or profit is allowed for the collection of the tax.

During a special legislative session in November of 2006, the legislature passed a bill that lowered the sales tax on food as follows: Effective July 1, 2007 a rate of 4%; effective July 1, 2008 a rate of 3%. The rate on vending machine sales, candy and soda is at 6%.

During the 2003 legislative session the Main Street Fairness Act of 2003 was passed. It is based upon a national effort by state governments to equalize the competition between sellers with retail stores within the state and out-of-state sellers who sell to West Virginia consumers from Internet sites, telephone and mail order and do not collect consumer sales and use tax. This legislation enables the Tax Commissioner to sign the national Streamlined Sales and Use Tax Agreement.

ADMINISTRATION

Department of Tax and Revenue

GENERAL PROVISIONS

The Consumers Sales Tax was originally enacted in 1933 and has

been amended several times since then. Over the years the rates have changed, credits and exemptions have changed and the statute has very specifically narrowed definitions applying to the Consumers Sales Tax law. Portions of the collections have also been designated for specific expenditure purposes over the years.

The 1987 legislature narrowed the formerly broad exemptions that businesses had taken for their purchases for use in their businesses, to only those purchases directly used and consumed in specific business activities for contracting, manufacturing transportation, transmission, communication and production of natural resource businesses. Businesses that are taxed under the business and occupation tax law, severance tax law and telecommunications tax law retained their broad exemptions in respect of business purchases.

Businesses are required to required to show proof of exemptions. Some exemptions are self explanatory, while other exemptions require businesses to obtain exemption certificates and others require direct pay permits. (See 11-15-9b,9c and 9d.)

Credits may be taken against tax liability for business and occupation taxes, carrier income taxes, severance taxes, telecommunications taxes, business franchise taxes and employer withholding taxes under the personal income tax law for consumer sales and use tax overpayments.

Credits were made available against the tax liability for qualified investment in business and job expansion for a limited time period which expired July 1, 1993.(See 11-13C-5 and 7a.)

In 1988 the legislature increased the consumer sales tax to six cents on the dollar, beginning June 1, 1988 and ending June 30, 1989, at which time the rate was supposed to revert to five cents on the dollar. This rate increase was implemented to enable the state to make the first payment on the thirty million dollar loan from the pneumoconiosis fund due by June 30, 1989. The remainder of such funds provided by the increase was designated to be transferred to the public employees insurance fund on a monthly basis. This rate increase remained permanent. A special session of the legislature was convened January 25, 1989, and the increase became permanent effective March 1, 1989.

Monthly(July 1, 1989-July 31, 1992) the first five million in proceeds from the consumer sales tax were designated for the

"Fiscal Responsibility Fund", to be used to repay the principal and interest on the 135 million dollar loan from the Occupational Pneumoconiosis Fund.

The 1990 3rd extraordinary session which began August 22, directed that beginning on August 1, 1992, the first five million dollars be paid into the "Education Enhancement Fund" only if such funds had been borrowed from the consolidated pension fund. The proceeds were to be paid into the fund until August 31, 1996.

The 1994 legislature dedicated a portion of the consumer sales tax for a partial, pay-as-you-go plan to fund school building construction and maintenance in West Virginia. Additional funding was found from selling bonds to be repaid from lottery revenues after appropriation by the legislature.

The 1998 legislature rewrote the last two sections of 11-15-30 on the subject of allocation of the proceeds for school construction and school major improvement fund. It was rewritten to include debt service on the school improvement bonds.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

All individuals, corporations, partnerships, associations or other groups engaged in the business of selling tangible property at retail or dispense certain selected services, excepting personal services and services provided by a corporation subject to the control of the public service commission. The tax is required to be collected from the purchaser and paid to the Department of Tax and Revenue by the vendor. The vendor may not absorb the tax. If the vendor does not collect the tax, he shall be personally liable for the amount he did not collect. If the purchaser refuses to pay the tax or does not present the vendor with a proper certificate of exemption, or uses a false certificate or utilizes the merchandise purchased in such a manner as would cause the loss of the exemption, then the purchaser is personally liable for the amount of consumer sales tax computed on the purchase. The profit shall accrue to any vendor as a result of collecting the tax, nor can any fee be charged by the vendor for collection and remitting the tax.

BASIS OF TAX

The tax is based upon the gross proceeds of each separate transaction. Losses and expenses are not deductible, however

credit or refund of goods returned may be excluded from gross proceeds. Retail sales of tangible personal property include conditional sales and any transaction in which title is ultimately passed to the purchaser. Isolated sales not being made in the ordinary course of business or sales that do not occur in repeated and successive transactions are exempt.

EXEMPTIONS FROM CONSUMER SALES TAX

The following sales and services are exempt:

1.Sales of gas, steam and water delivered to consumers through mains or pipes and sales of electricity.

2.Sales of textbooks required to be used in any of the schools of this state or in any institution in this state which is nonprofit and subject to the West Virginia department of education and the arts, the board of trustees of the university system or the board of directors for colleges in West Virginia.

3.Sales of property or services made to the state of West Virginia, its institutions or subdivisions and to the United States.

4.Motor vehicles which are titled by the division of motor vehicles and which are subject to tax imposed for privilege of effecting certificate of title.

5.Sales to churches which make no charge for services rendered. The exemption applies only to services, equipment supplies, food for meals and materials which are directly used or consumed by these organizations. The exemption does not apply to purchase of gasoline or special fuel.

6.Sales of tangible personal property or services to a corporation or organization which has a current registration certificate issued under article 12 of chapter 11, which is exempt from federal income tax under Section 501(c) or (c)(4) [26 U.S.C. 501(c)(3) or (c)(4) of the Internal Revenue Code. Examples include a church or association of churches, an elementary or secondary school, a corporation or organization which annually receives more than half of its support from gifts, grants, etc. or an organization which has no paid employees and its gross income from fund raisers is donated to an organization which is exempt from federal income taxes. This exemption shall apply only to services, equipment, supplies and materials used or

consumed in the activities for such organizations. Exemption does not apply to purchases of gasoline or special fuel. These exemptions did not apply until after June 30, 1989.

7. Isolated sales transactions in which any taxable service or any tangible personal property is sold that would not occur in the ordinary course of business in repeated and successive transactions.

8. Sales of tangible personal property or of any taxable services rendered for use or consumption in connection with the commercial production of an agricultural product the ultimate sale of which is subject to taxation. Sales of tangible personal property and services to be used or consumed in the construction of or permanent improvement to real property are not exempt. Sales of gasoline and special fuel are not exempt. Nails and fencing shall not be considered as improvements to real property.

9. Sales of tangible personal property to a person for the purpose or resale in the form of personal property. Provided that sales of gasoline and special fuel by distributors and importers is taxable except when the sale is to another distributor for resale: Provided however, that sales of building materials or supplies or other property to a contractor which is to be installed in, affixed to or incorporated by that person or his or her agent into any real property, building or structure is not exempt.

10. Sales of newspapers when delivered to consumers by route carriers.

11. Sales of drugs, durable medical goods, mobility enhancing equipment and prosthetic devices dispensed upon prescription and sales of insulin to consumers for medical purposes.

12. Sales of radio and television broadcasting time, preprinted advertising circulars and newspaper and outdoor advertising space for the advertisement of goods or services.

13. Sales and services performed by day care centers.

14. Casual and occasional sales of property or services not conducted in a repeated manner or in the ordinary course of repetitive and successive transactions of like character by corporations or organizations qualified under section 501 (c)(3) of the Internal Revenue Code of 1986, as amended; sales of gasoline and special fuel shall be taxable.

15. Sales of property or services to a school which has approval from the West Virginia Board of Trustees of the University System and the Board of Directors of the State College System to award degrees, which has its principal campus in this state, and which is exempt from federal and state income taxes under section 501 (c)(3) of the Internal Revenue Code of 1986, as amended; sales of gasoline and special fuel shall be taxable.

16. Sales of mobile homes to be utilized by purchasers as their principal year-round residence and dwelling; Provided That these mobile homes shall be subject to tax at the three percent rate.

17. Sales of lottery tickets and materials by licensed lottery sales agents and lottery retailers authorized by the lottery commission, under the provisions of article twenty-two, chapter twenty-nine of the West Virginia Code.

18. Leases of motor vehicles titled pursuant to the provisions of article three, chapter seventeen -a of the West Virginia Code for a period of thirty or more consecutive days. Effective for vehicles leased after July 1, 1987.

19. Sales of propane to consumers for the purpose of heating poultry houses. If any consumer has previously paid tax a refund is available by making application for the refund with the tax commissioner.

20. Any sales of tangible personal property or services purchased after September 30, 1987, and lawfully paid for with food stamps pursuant to the federal food stamp program codified in 7 U.S.C. & 2011 et seq., as amended, or with drafts issued under the West Virginia special supplement food program for women, infants and children codified in 42 U.S. C. & 1786.

21. Sales of tickets for activities sponsored by elementary and secondary schools located within West Virginia.

22. Sales of electronic data processing services and related software: Provided, That for the purposes of this subdivision "electronic data processing services" means: (A) The processing of another's data, including all processes incident to processing of data such as keypunching, keystroke verification, rearranging or sorting previously documented data for the purpose of data entry or automatic processing and changing the medium on which data is sorted, whether

these processes are done by the same person or several persons; and (B) providing access to computer equipment for the purpose of processing data or examining or acquiring data stored in or accessible to the computer equipment.

23. Tuition charged for attending educational summer camps.

24. Dispensing of services performed by one corporation, partnership or limited liability company for another corporation, partnership or limited liability company when the entities are members of the same controlled group or are related taxpayers as defined in Section 267 [26 U.S.C. &267] of the Internal Revenue Code.

25. Purchases of food for the following are exempt:

(A) Food purchased or sold by private schools, public schools, school sponsored student organizations or school sponsored parent-teacher associations to students enrolled in such school or to employees of such school during normal school hours; but not those sales of food made to the general public.

(B) Food purchased or sold by public or private colleges and universities or by a student organization officially recognized by the college or university to students enrolled in the college or university when the sales are made on a contract basis so that a fixed price is paid for consumption of food products for a specific period of time without respect to the amount of food actually consumed by the particular individual contracting for the sale and no money is paid at the time the food product is sold or consumed.

(C) Food purchased or sold by a charitable or private nonprofit organization, a nonprofit organization or a governmental agency under a program to provide food to low-income persons at or below cost.

(D) Food sold by a charitable or private nonprofit organization or a governmental agency under a program operating in West Virginia for a minimum of five years to provide food at or below cost to individuals who perform a minimum of two hours of community service for each unit of food purchased from the organization.

(E) Food sold in an occasional sale by a charitable or nonprofit organization including volunteer fire departments

and rescue squads, if the purpose of the sale is to obtain revenue for the functions and activities of the organization and the revenue obtained is actually expended for that purpose.

(F) Food sold by any religious organization at a social or other gathering conducted by it or under its auspices, if the purpose in selling the food is to obtain revenue for the functions and activities of the organization and the revenue obtained from selling the food is actually used in carrying on those functions and activities. Provided, That purchases made by the organizations are not exempt as a purchase for resale.

26. Sales of food by little leagues, midget football leagues, youth football or soccer leagues and similar types of organizations, including scouting groups and church youth groups, if the purpose in selling the food is to obtain revenue for the functions and activities of the organization and the revenues obtained from the selling of the food is actually used in supporting or carrying on functions and activities of the groups: Provided, That the purchases made by the organizations are not exempt as a purchase for resale.

27. Charges for room and meals by fraternities and sororities to their members: Provided, That the purchases made by the fraternity or sorority are not exempt as a purchase for resale.

28. Sales or charges for the transportation of passengers in interstate commerce.

29. Sales of tangible personal property or services to any person which this state is prohibited from taxing under the laws of the United States or under the constitution of this state.

30. Sales of tangible personal property or services to any person who claims exemption from the tax imposed by chapter 11, article 15 of the West Virginia Code or article 15A of chapter 11.

31. Charges for the services of opening and closing a burial plot.

32. Sales of livestock, poultry or other farm products in their original state by the producer of the livestock,

poultry or other farm products or a member of the producer's immediate family who is not otherwise engaged in making retail sales of tangible personal property; and sales of livestock sold at public sales sponsored by breeders registry associations or livestock auction markets: Provided, That the exemptions allowed by this subdivision apply to sales made on or after July 1, 1990, and may be claimed without presenting or obtaining exemption certificates: Provided, however, That the farmer shall maintain adequate records.

33. Sales of motion picture films to motion picture exhibitors for exhibition if the sale of tickets or the charge for admission to the exhibition of the film is subject to the tax imposed by article 15, chapter 11 of the West Virginia Code. Also sales of coin-operated video arcade machines or video arcade games to a person engaged in the business of providing the machines to the public for a charge upon which the tax is imposed by article 15, chapter 11 is remitted to the tax commissioner: Provided, That the exemption provided in article 15, chapter 11, section 9 subsection 33 applies to sales made on or after July 1, 1990, and may be claimed by presenting to the seller a properly executed exemption certificate.

34. Sales of aircraft repair, remodeling and maintenance services when the services are to an aircraft operated by a certified or licensed carrier of persons or property or by a governmental entity, or to an engine or other component part of an aircraft operated by a certified or licensed carrier of persons or property, or by a governmental entity and sales of tangible personal property that is permanently affixed or permanently attached as a component part of an aircraft owned or operated by a certified or licensed carrier of persons or property or by a governmental entity as part of the repair, remodeling or maintenance service and sales of machinery, tools or equipment directly used or consumed exclusively in the repair, remodeling or maintenance of aircraft, aircraft engines or aircraft component parts, for a certified or licensed carrier of persons or property, or for a governmental entity.

35. Charges for memberships or services provided by health and fitness organizations relating to personalized fitness programs.

36. Sales of services by individuals who baby-sit for profit not to exceed five thousand dollars in gross income for taxable year.

37. Sales of services after June 30, 1997, by public libraries or by libraries at academic institutions or by libraries at academic institutions or by libraries at institutions of higher learning.

38. Commissions received after June 30, 1997, by a manufacturer's representative.

39. Sales of primary opinion research after June 30, 1997 when the services are provided for an out-of-state client and the transfer of the results of the service activities is an indispensable part of the overall service.

40. Sales of property after June 30, 1997, to persons within the state when those sales are for the purposes of the production of value added products: Provided, That the exemption granted in this subdivision applies only to services, equipment, supplies and materials directly used or consumed by those persons engaged solely in the production of value-added products: Provided, however, That this exemption may not be claimed by any one purchaser for more than five consecutive years. For this exemption the term "value-added product" means the following agricultural products:

- A. Lumber into furniture, toys, collectibles, furnishings
- B. Fruits into wine
- C. Honey into wine
- D. Wool into fabric
- E. Raw hides into finished or semi-finished products
- F. Milk into cheese
- G. Fruits or vegetables into a dried, canned or frozen product.
- H. Feeder cattle into commonly accepted slaughter weights
- I. Aquatic animals into a dried, canned, cooked or frozen product.
- J. Poultry into a dried, canned, cooked or frozen product.

41. The sales of music instruction services by a music teacher. Artistic performances of an entertainer or a performing artist pursuant to a contract with a retail establishment such as a restaurant, inn, bar, tavern or sports or entertainment facility.

42. After June 30, 1997 charges to a member by a membership association or organization which is exempt from paying federal income taxes under Section 501(c)(3) or (c)(6) of the Internal Revenue Code of 1986, including charges to members for newsletters prepared by the association

for member circulation, charges for continuing education seminars, workshops, and conventions. Meals, transportation and lodging are taxable.

43. Sales of governmental services or governmental materials after June 30, 1997, by county assessors, county sheriffs, county clerks or circuit clerks in the normal course of local government operations.

44. Direct or subscription sales by the division of natural resources of the magazine currently entitled "Wonderful West Virginia" and by the division of culture and history of the magazine currently entitled "Goldenseal" and the journal currently entitled "West Virginia History".

45. Sales of soap to be used at car wash facilities.

46. Commissions received by a travel agency from an out-of-state vendor.

47. The service of providing technical evaluations for compliance with federal and state environmental standards provided by environmental and industrial consultants who have certification through the West Virginia Department of Environmental Protection or the West Virginia Bureau for Public Health.

48. Sale of tangible personal property and services by volunteer fire departments and rescue squads are exempt from sales tax if they are exempt from federal income taxes under Section 501(c)(3) or(4)of the Internal Revenue Service of 1986 as amended. The sole purpose of the fund raising activities must be to fund the operations of the organization.

49. Lodging franchise fees, including royalties, marketing fees, reservation system fees assessed after December 1, 1997 by a lodging franchiser upon a franchisee as a condition of the agreement.

50. Sales of the regulation size United States flag and the regulation size West Virginia flag for display.

51. Purchases by a contractor when the purchased materials will be used or consumed in the construction, alteration, repair or improvement of a new or existing building or structure to be used primarily by persons or entities exempt from the sales tax on purchases.

52. Health care providers are exempt from sales tax for purchases of drugs, durable medical goods, mobility enhancing equipment and prosthetic devices to be dispensed upon prescription and intended for use in the diagnosis, cure, mitigation, treatment, or prevention of diseases in humans.

53. Purchases by a contractor of services, equipment, supplies and materials used or consumed in the construction, alteration or renovation of a new or existing manufacturing facility.

The consumers sales tax exemptions have been changed and amended several times. Exemptions have been deleted and added and rates have changed. A brief history of important changes follows.

The 1969 session of the legislature amended 2, 3a and 9 of article 15, chapter 11 of the code of West Virginia and further amended the article by adding two sections, designated sections 1a and 31, all relating to definitions of terms in article 15 and exemptions. These amendments were primarily designated and enacted for the purpose of providing additional revenue for a one-year period only (4/1/69 through 3/31/70). The changes involved the revising of existing exemptions and removing sales to various type of businesses that were previously exempt. In addition, in order to clarify the sales that were to be taxed under this legislation, certain raw materials as specifically defined in the code were exempt.

A permanent feature of this legislation exempts drugs issued upon prescription of a physician or dentist.

In 1974 the legislature further amended section 9 by adding subdivisions 14 through 17. In 1979 the legislature further added subdivision 18, all set forth above.

In 1979 the legislature also added a new section 11 which provided for the gradual reduction and eventual removal of sales tax on food for human consumption as defined by section 11. The tax on food was to be removed by July 1, 1981. (This section was repealed in 1989.)

The rate reductions in 1979 were: (1) Sales of food before July 1, 1979 same as other consumer sales. (2) Sales after July 1, 1979, but before July 1, 1980: (a) Sales of twenty-five cents or less--no tax (b) Sales from twenty-six cents to fifty cents--one cent (c) Sales from fifty-one cents

to one dollar--two cents (d) Sales in excess of one dollar--one cent on every fifty cents of sale.

(3) Sales after June 30, 1980, but before July 1, 1981:

(a) Sales of twenty-five cents or less--no tax (b) Sales of twenty-six cents to one dollar--one cent tax (c) Sales in excess of one dollar--one cent on each dollar.

Sales of food after June 30, 1981--no tax.

In 1981 the legislature increased the tax rate from three cents to five cents on the dollar.

The 1983 legislature removed the exemption for the purchases of liquor and wine from the alcohol beverage control commission for resale and designated these funds to be deposited to the drunk driving prevention fund, a special fund effective June 10, 1983.

The legislature also removed the exemption for the sale of gasoline and special fuel, except to another distributor for resale. The tax on gasoline and special fuel was set as being equal to five percent of the average wholesale price as defined by chapter 11, article 15A, section 13 of the West Virginia Code. Revenues from this tax were designated to be deposited to the state road fund, as of April 1, 1983. As of July 1, 1989, tax collected on the sale of aircraft fuel is to be transferred to the state aeronautics commission to match federal funding for reconstruction, maintenance and repair of public airports and runways.

The tax changes made during 1983 resulted in the renumbering of the list of exemptions and some added language concerning gasoline and special fuel.

The 1988 legislature removed the exemption for soft drink, soft drink mixes and syrups from the exemption list by removing these items from the list of "food" which was at that time exempt from tax. Eight million dollars of this additional revenue was dedicated annually to the "higher education salary fund" and one million dollars was dedicated annually to the cancer center at West Virginia University. The remaining additional revenue was to be deposited to the general revenue fund.

The 1989 regular session of the legislature amended the exemption section further to give the money to the cancer center at West Virginia University and the "higher education salary fund" for the 1989 fiscal year only and not annually. This was made effective February 28, 1989. (See 11-15-30;

another amendment of 1994 in effect rewrote this section.)

The 1989 special session that was held beginning January 25, 1989, removed contractors from sales tax exemption. Sales of tangible personal property or taxable services for use or consumption in providing a contracting service became taxable March 1, 1989. (See 11-15-8a) In the 2001 legislative session, the definition of contracting was amended to include construction management services as a part of contracting services.

In 1989, the legislature also removed the exemption of food purchases for human consumption from the consumer sales tax exemptions. The rate was set at six percent. This was effective March 1, 1989. Food purchases made with food stamps remained exempt from taxation.

Beginning March 31, 1989 all gallons of gasoline or special fuel sold by a distributor to an interstate motor carrier having fuel storage tanks in West Virginia which are used solely for the purpose of fueling motor carriers owned, leased or operated by the motor carrier, are exempt for consumer sales tax. The purchase must be delivered in bulk quantities of one thousand gallons or more. Provided, That this exemption shall not relieve persons owning or operating a motor carrier from payment of any motor carrier taxes of this state on gasoline or special fuel used or consumed in West Virginia by the motor carrier. (See 11-14-5a)

During the 2002 legislative session House Bill 4017 was enacted which created a sales tax exemption holiday for purchases of back-to-school clothing and school supplies for a three day period in August 2002. This bill was in effect for the year 2002 only. The 2003 legislative session reenacted the exemption for a three day period in August of 2003 and increased exemption amount for computers. The 2004 legislative session reenacted the three day exemption for August 2004. It was not reenacted for August 2005.

A new sales tax holiday was enacted during the 2008 session. It pertained to a sales tax holiday on purchases of Energy Star qualified products. The first sales tax holiday on Energy Star products is to be from September 1, 2008 to September 7, 2008. Purchases must be for personal use, cost less than or equal to \$2,500.00. In September 2005, the time period of the exemption is from September 1, 2009 to November

30, 2009, and the dollar value increases to \$ 5,000.00. Energy Star product refers to a product that meets the energy efficient guidelines set by the United States Department of Energy and the United States Environmental Protection Agency.

CREDITS

A credit is allowed against the consumer sales and service tax collected from the operation of an approved tourism development project as defined in Chapter 5-b, Article 2-e, section 8 of the West Virginia Code.

RATES

The current consumers sales tax rate which has been in effect since June 1, 1988 is six percent. The six percent rate was supposed to be a temporary increase from five percent for the time period beginning June 1, 1988 and ending June 30, 1989, however, a special 1989 session of the legislature made the temporary increase permanent.

Effective January 1, 2006, the sales tax on food and food ingredients intended for human consumption was reduced to five percent. This was subsequently lowered to 4% on July 1, 2007 and to 3% on July 1, 2008.

There is no consumers sales tax on sales of less than five cents. The amount of the tax is computed as follows:

AMOUNT OF SALE	TAX
Less than 8 cents	\$.0000
\$.09 to .24	\$.01
\$.25 to .41	\$.02
\$.42 to .58	\$.03
\$.59 to .74	\$.04
\$.75 to .91	\$.05
\$.92 to 1.00	\$.06
\$1.01 to 1.08	\$.06

\$1.09 to 1.24	\$.07
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ALLOCATION AND USE

All receipts are deposited to the general revenue fund and appropriated by the legislature, except where noted.

Beginning July 1, 1995 and continuing through June 30, 2005 there shall be dedicated \$ 416,667.00 monthly or \$5,000,000. annually to be deposited into the "school major improvement fund". The 1998 legislative session rewrote this subsection (b),(11-15-30)and the expiration date was removed.

Beginning July 1, 1995 and continuing through June 30, 1996 there was dedicated \$ 583,333.00 monthly or \$7,000,000.00 annually to the "school construction fund". This amount amount expired and was not resurrected in the 1998 rewrite of this section.

Beginning July 1, 1995, there was dedicated monthly from consumer sales tax collections, the amount of one million four hundred sixteen thousand six hundred sixty-seven dollars to be deposited into the "school construction fund". The dedication of this amount was to expire June 30, 2005. The 1998 legislative session rewrote this subsection (c) (11-15-30) and the expiration date was removed.

An additional amount was added to Chapter 11, Article 15, Section 30 of the West Virginia Code in 1998. Effective July 1, 1998, there shall be dedicated from the collection of consumers sales tax, an amount equal to any annual difference that may occur between the debt service payment for the 1997 school improvement bonds issued under the provisions of article 9C, chapter 18 and the amount of funds for debt service on these school bonds in any current fiscal year thereafter. The annual difference is to be prorated monthly and added to the monthly deposit to the school construction fund.

CONSUMER SALES TAX COLLECTIONS

FISCAL YEAR	SPECIAL REVENUE AMOUNT	GENERAL REVENUE AMOUNT	DIFFERENCE IN FISCAL YEARS GENERAL REVENUE
1962-63		\$43,496,081.80	
1963-64		\$45,863,244.49	5.44%
1964-65		\$48,538,261.44	5.83%
1965-66		\$53,636,247.07	10.50%
1966-67		\$56,802,900.95	5.90%
1967-68		\$60,819,509.30	7.07%
1968-69		\$65,260,452.86	7.30%
1969-70		\$74,269,162.00	13.80%
1970-71		\$76,648,852.00	3.20%
1971-72		\$83,437,998.00	8.86%
1972-73		\$91,593,628.73	9.77%
1973-74		\$100,072,484.00	9.26%
1974-75		\$109,486,253.96	9.41%
1975-76		\$123,870,438.45	13.14%
1976-77		\$134,479,895.90	8.57%
1977-78		\$146,639,899.39	9.04%
1978-79		\$161,906,079.70	10.41%
1979-80		\$159,439,520.25	-1.52%
1980-81		\$152,636,112.37	-4.27%
1981-82		\$233,307,933.59	52.85%
1982-83		\$241,054,635.90	3.32%
1983-84		\$251,972,096.16	4.53%
1984-85		\$268,301,712.13	6.48%

FISCAL YEAR	SPECIAL REVENUE AMT	GENERAL REVENUE AMOUNT	DIFFERENCE IN FISCAL YEARS GENERAL REVENUE
1985-86		\$276,075,676.91	2.90%
1986-87		\$291,183,559.71	5.47%
1987-88		\$330,516,349.85	13.51%
1988-89	\$58,240,432.06	\$370,337,006.13	12.05%
1989-90	\$60,000,000.00	\$494,553,427.49	33.54%
1990-91	\$60,000,000.00	\$536,559,244.82	8.49%
1991-92	\$60,000,000.00	\$569,162,318.12	6.08%
1992-93	\$5,000,000.00	\$652,286,754.37	14.60%
1993-94	\$0.00	\$681,773,813.08	4.52%
1994-95	\$0.00	\$743,516,382.26	9.06%
1995-96	\$12,000,000.00	\$745,521,884.78	0.27%
1996-97	\$22,000,000.00	\$775,185,438.28	3.98%
1997-98	\$22,000,000.00	\$794,339,205.97	2.47%
1998-99	\$22,811,772.00	\$829,024,041.00	4.37%
1999-2000	\$25,213,743.63	\$845,796,851.09	2.02%
2000-2001	\$27,538,008.00	\$852,512,206.08	0.79%
2001-2002	\$27,790,997.25	\$885,943,323.29	3.92%
2002-2003	\$29,945,022.75	\$894,511,172.51	0.97%
2003-2004	\$30,097,270.96	\$927,991,725.00	3.74%
2004-2005	\$32,218,204.36	\$960,172,426.00	3.47%
2005-2006	\$32,228,435.17	\$1,012,450,611.00	5.44%

FISCAL YEAR	SPECIAL REVENUE AMT	GENERAL REVENUE AMT	DIFFERENCE IN FISCAL YEARS GENERAL REVENUE
2006-2007	\$32,217,000.00	\$1,002,596,109.52	-0.97%
2007-2008	\$32,217,000.00	\$991,993,789.00	-1.06%

WEST VIRGINIA PERSONAL INCOME TAX

(FIRST YEAR ENACTED--1961)

CODE CITATION

Chapter 11, Article 21, Sections 1 through 95 inclusive.
Chapter 11, Article 13-M Sections 1 through 12 inclusive.
Chapter 11, Article 13-J Sections 1 through 12 inclusive.

ADMINISTRATION

State Tax Commissioner

Current Summary

The West Virginia personal income tax applies to all individuals who earn or receive income in this state in an amount exceeding \$10,000.00 of federal adjusted income (5,000.00 for married individuals filing separately). It is based upon a calendar year of January 1 to December 31. The low rate is three percent and the highest rate is six and one half percent encompassed in five brackets; the lowest bracket is \$10,000.00 and the highest is \$60,000.00. The returns mirror the federal returns and legislation in the 1998 session of the legislature updated the terminology in chapter 11, article 21 of the West Virginia Code to further insure conformity with federal tax terminology. Additional updating of terminology was completed in the 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007 and 2008 sessions.

The 2007 session of the legislature passed legislation that eliminated the state personal income tax liability for taxpayers with modified federal adjusted gross income at or below the applicable federal poverty guideline based upon family size through a tax credit.

GENERAL PROVISIONS

The 1961 legislature adopted for personal income tax purposes the provisions of the laws of the United States relating to the determination of income for federal tax purposes to (1) simplify preparation of state income tax returns by taxpayers, (2) improve enforcement of the state income tax through better use of information obtained from federal income tax audits and (3) aid interpretation of the state law through

increased use of federal judicial and administrative determinations and precedents. Subsequent legislatures acted to amend this tax to affect rates and payment and collection procedures but have not materially altered the basic concept.

A taxpayer's taxable year is the same as his taxable year for federal income tax purposes, and a taxpayer's method of accounting is the same as his method of accounting for federal income tax purposes. In the absence of any method of accounting for federal income tax purposes, West Virginia taxable income shall be computed under such method as in the opinion of the tax commissioner clearly reflects income. If a taxpayer's method of accounting is changed for federal income tax purposes, his method of accounting for state income tax purposes shall be similarly changed. (For further detail see Sections 6d, 2 and 3, and Sections 7 and 8 of this article.)

The West Virginia taxable income of a resident individual shall be his West Virginia adjusted gross income less his West Virginia deduction and West Virginia personal exemptions.

If the federal taxable income of husband or wife is determined on separate federal return, their West Virginia taxable income shall be separately determined. If the federal taxable income of husband and wife is determined on a joint federal return, or if neither files a federal return, their tax shall be determined on their joint West Virginia taxable income, or separate taxes may be determined on their separate West Virginia taxable income if they so elect and if they comply with the requirements of the tax commissioner in setting forth information on a single form.

If either husband or wife is a resident and the other is a nonresident, separate taxes shall be determined on their separate West Virginia taxable incomes on such single or separate forms as may be required by the tax commissioner, unless both elect to determine their joint West Virginia taxable income as if both were residents. (For further detail see sections 12 through 16 of this article.)

The 1983 legislature increased the West Virginia personal income tax rate for individuals, estates and trusts starting at \$12,000 and joint taxpayers starting at \$24,000, with a top rate of thirteen percent, to be effective April 1, 1983.

In addition to the tax rate increase, a separate tax table will apply to heads of households as in the federal code.

These rates are lower than those for low and middle income single taxpayers affected by the general rate increases.

The legislature also increased this tax by adding a temporary surtax of twelve percent of the primary tax liability for individuals, heads of households and estates and trusts with income in excess of \$10,000, and for those filing a joint return in excess of \$20,000, to be effective April 1, 1983 until June 30, 1985. Also, the legislature imposed a state minimum tax for those persons who pay a federal minimum tax or alternative minimum tax, which tax shall be twenty-five percent of the federal minimum or alternative minimum with credit allowed for primary and surtax imposed for the year.

The 1987 legislature completely revised the personal income tax so that there are only five tax brackets with a top rate of six and one-half percent. The old top rate was thirteen percent. All itemized and standard deductions have been eliminated and the personal income exemptions have been increased from \$800 to \$2,000 per individual. All changes are for taxable years beginning after December 31, 1986. See 11-21-4e.

The 1990 3rd extraordinary session which began August 22, removed the credits allowed against the personal income tax for severance and carrier taxes paid. These changes are to become effective October 1, 1990 and August 31, 1990, respectively.

Also for the calendar years beginning after the thirty-first day of December, 1990, every employer required to deduct and withhold tax whose average payment per calendar month for the preceding calendar year exceeded one hundred thousand dollars shall remit the tax attributable to the first fifteen days of June each year on or before the twenty-third day of the month of June.

The 1991 Legislature made changes to the personal income tax laws in recognition of those persons who served in the Desert Shield conflict. These relate to the income earned during the time served or in the event of the death of a service person during the conflict. Also changes were made to encourage the hiring of veterans after service to their country. See (11-21-12b,42,61 and 62).

The 1992 Legislature changed the method of calculating the West Virginia personal income tax liability of a nonresident individual, estate or trust and also changed the tax laws

pertaining to withholding tax from distributions by partnerships, S corporations, estates and trusts to nonresident partners, S corporation shareholders or beneficiaries. See (11-21-30 thru 44 and 71a).

The 1993 Legislature made lottery winnings in excess of \$5,000 subject to income tax and withholding starting with the 1993 tax year. In 2004 the legislature amended the code to repeal the lottery exemption on winnings, making all lottery winnings subject to personal income tax.

The 1996 Legislature allowed for the eligible taxpayer, a deduction from federal adjusted gross income, the amount not to exceed \$ 10,000 for the taxable year beginning in 1996. This deduction shall only be allowed for those taxpayers whose federal adjusted gross income was ten thousand dollars or less for the taxable year. See 11-21-10.

A taxpayer must file his return on or before the fifteenth day of the fourth month following the close of a taxable year.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

The tax is, as its name implies, a personal income tax upon each resident individual, estate or trust, or each nonresident individual, estate or trust whose income, whole or in part, was derived from West Virginia sources, except nonresidents whose income is taxed in resident state and which state provides similar exemptions to residents of the state of West Virginia.

BASIS AND RATE OF TAX

The tax imposed is upon the West Virginia taxable income of every individual, estate or trust and shall be determined in accordance with graduated tables prepared in consideration of the various categories of tax returns. See West Virginia Code, Section 4e, Article 21, Chapter 11.

DEDUCTIONS ALLOWED

The West Virginia standard deduction of a resident individual, or of husband and wife, whose West Virginia taxable income is determined jointly, shall be ten per centum of West Virginia adjusted gross income or one thousand dollars, whichever is less.

The West Virginia standard deductions of husband and wife

whose West Virginia taxable incomes are determined separately (whether or not on a single form) shall not exceed ten per centum of the aggregate of their separate West Virginia adjusted gross income or one thousand dollar, whichever is less, but may be taken by either or divided between them in such proportions as they may elect.

The standard deduction of resident individual shall expire December 31, 1986.

For most all practical purposes, if federal taxable income of a resident individual is determined by itemizing deductions from his federal adjusted gross income, he may elect to deduct his West Virginia itemized deduction in lieu of this West Virginia standard deduction. The West Virginia itemized deduction of resident individual means the total amount of his deductions from federal adjusted gross income, other than federal deductions for personal exemptions for the taxable year with certain modifications. (See section 15c of the code.)

A husband and wife, both of whom are required to file returns, shall be allowed West Virginia itemized deductions only if both elect to take West Virginia itemized deductions.

The itemized deductions of a husband and wife whose federal taxable income is determined on a joint return, but whose West Virginia taxable incomes are determined separately, may be taken by either or divided between them in such proportions as they may elect.

The itemized deduction of resident individual shall expire on December 31, 1986.

During the 2000 legislative session the legislature passed two bills which allowed two additional deductions from federal adjusted gross income when calculating West Virginia taxable income. Payments made under a prepaid college or university tuition contract or other college savings plan administered by the board can be deducted. If subsequently withdrawn from the plan and used for purposes other than those qualified under IRS Code section 529, the amounts are used to increase federal adjusted gross income for state tax purposes. Premium payments for long term care insurance for a qualified taxpayer or dependent may be taken as a deduction in arriving at state taxable income.

In the 2001 legislative session a bill was passed allowing

any person who retires under and employer-provided defined benefit pension plan that terminates prior to or after the retirement of that person and the pension plan is covered by a guarantor whose maximum benefit guarantee is less than the benefit to which the retiree was entitled had the plan not terminated, to subtract annually from his or her adjusted gross income a sum equal to the difference in the benefits actually received and the benefits that were entitled. This section was amended during the 2004 session to allow the state to limit the annual effect on revenue to two million dollars and to terminate the adjustment on January 1, 2007. Legislation in 2008 extended this provision until 2012.

The 2002 legislative session made some additions to the amounts and types of retirement benefits to be deducted in reducing federal adjusted gross income. For taxable years beginning after the thirty-first day of December 2000, and ending prior to January 1, 2003, an amount equal to two percent multiplied by the number of years of active service in the armed forces of the U.S., the product which is multiplied by the first thirty thousand dollars of military retirement income can be deducted from federal adjusted gross income to the extent that it was included in arriving at federal adjusted gross income.

For taxable years beginning after January 1, 2002, the first twenty thousand dollars of military retirement income is deductible from federal adjusted gross income to the extent that it was included in arriving at federal adjusted gross income.

During the 2006 legislative session, Senate Bill 786 was passed which allowed a decreasing modification for the tax year 2006 only. An amount up to \$ 30,000.00 of severance pay for an individual with permanent, involuntary termination from employment could be deducted from taxable income.

EXEMPTIONS

A resident individual shall be allowed a West Virginia exemption of \$600 for each exemption for which he is entitled to a deduction for the taxable year for federal income tax purposes until January 1, 1983, at which time the exemption will increase to \$700 and on January 1, 1984 to \$800. Exemptions for estates and trusts will remain at \$600.

If the West Virginia income taxes of a husband and wife are separately determined but their federal income is determined

on a joint return, each of them shall be separately entitled to a West Virginia exemption of \$600 for each federal exemption to which he would be separately entitled for the taxable year if their federal income taxes had been determined on separate returns. On the first day of January 1983 this exemption shall be \$700, and on the first day of January 1984 it shall be \$800.

On and after January 1, 1987 a resident individual shall be allowed an exemption of \$2,000.

Combat pay received for Desert Shield service which is exempt from federal income tax shall be exempt from state income tax. See (11-21-12b).

CREDITS

During the 1997 legislative session, new legislation in the form of house bill 2870, created a new article in the taxation chapter of the West Virginia Code. This new article was designated as Chapter 11, Article 13-M. This new article basically allowed a tax credit to eligible income taxpayers equal to two hundred and fifty dollars for each new job filled by an employee of the eligible taxpayer working in a new consumer-ready wood product manufacturing facility in the state, or at a new consumer-ready product line of an existing manufacturing facility, that begins manufacturing after June 30, 1997. This credit is applied to business franchise tax first and leftover credit is then applied to personal income tax or corporate net income tax.

A credit may be taken for employing former employees of Colin Anderson Center who lost their jobs due to the closing of the center. Effective June 8, 1995. (See 11-13I-2) Legislation in the 1999 session extended this credit to December 31, 2000.

A credit may be taken against the personal income tax by an individual or partnership employing an economically disadvantaged Vietnam era or Korean conflict veteran or a disabled veteran or an unemployed member of the West Virginia national guard or a member of the reserve forces of the United States for a continuous period of one year, with exceptions. The amount of credit shall be equal to the percentage of disability suffered by the veteran, multiplied by the employee's wage base, which is the first \$5,000 paid, or thirty percent of the wage base for economically disadvantaged veterans or twenty-five percent of wage base for national guard or reserve forces.. See Chapter 21A, Article

2C, Sections 4 and 5. Effective July 1, 1984.

A credit shall be allowed against the personal income tax equal to the amount of liability of the taxpayer for any severance tax imposed. The amount of credit shall not exceed the tax imposed. The credit shall be effective July 1, 1987. See 11-21-8. This credit shall expire October 1, 1990.

Credits may be allowed against tax in the amount of business and occupation tax and carrier income tax paid, but credits shall not exceed tax liability. See 11-21-8. Effective February 10, 1961 and March 4, 1969, respectively. The carrier income tax credit shall expire August 31, 1990.

A credit may be taken against tax liability in the amount of consumer sales and use tax overpayments. See 11-21-43 and 11-15-9b and 11-15A-3b. Effective July 1, 1987.

Credits may be taken against tax liability for investments in West Virginia capital companies and for qualified businesses within designated enterprise zones. See 5E-1-8 and 5B-2B-5, respectively. The total aggregate state credit available was limited by statute; 1987-1991 total credit available was ten million dollars, 1992-1996 fiscal years total credit available was eight million dollars, 1997 fiscal year total credit available was five and one half million, 1998 and 1999 fiscal years total credit available was six million dollars. Effective March 14, 1987. The 2000 legislative session continued this credit and limited the aggregate total to four million dollars in 2000 and 2001. Credits were limited to aggregate totals of three million dollars in 2002 and 2003; 1 million in 2004. Legislation in 2007 ended the credit totally for tax years beginning after December 31, 2006. Credits authorized prior to this are continued until completed.

During the 1996 legislative session a new article was added in Chapter 11, this article was entitled, Chapter 11, Article 13J, Sections 1-12, "Neighborhood Investment Program". The intent of this article was to encourage private sector businesses and individuals to contribute capital to community-based organizations which establish projects to assist neighborhoods. The amount of credits in the aggregate consisted of not more than two million dollars per state fiscal year. The eligible taxpayer applied the credit in the following order: 1.) Business Franchise Tax 2.) Corporation Net Income Tax 3.) Personal Income Tax. This credit expired July 1, 1999. The 1999 legislative session continued this

credit until July 1, 2001. The 2000 legislative session further expanded the credit for the personal income tax return by allowing the credit to be taken against all sources of personal income whether from wages, passive investment, retirement income or income from a trade or business when the taxpayer has received a properly completed neighborhood investment program tax voucher from making an eligible contribution to a qualified charitable organization. This credit was continued in the 2002 legislative session. It was set to expire on July 1, 2005. Provision has had two extensions, until July 1, 2008; then extended until July 1, 2011.

A credit may be taken against tax liability in the amount of 10 percent of expenditures on the rehabilitation of historic structures that are certified by the National Park Service. This credit shall become effective June 5, 1990 and expire on December 31, 1997. See chapter 11, article 21, section 8a. Legislative action in 2000 increased the percentage of eligible expenses to 20 percent and removed the National Park Service certification from the requirements. The agency responsible for certifying the rehabilitation as eligible was determined to be the West Virginia division of culture and history.

An entire new credit section relating to historic preservation was added to the West Virginia Code in 1999. This new legislation was chapter 11, article 21, section 8-g. A credit against the personal income tax imposed is allowed for residential certified historic structures. This credit is equal to twenty percent of eligible rehabilitation expenses in the rehabilitation of a certified historic structure. This credit is available for residential certified historic structures located in West Virginia that have been reviewed by the West Virginia Division of Culture and History and are designated by the national park service, United States Department of Interior as "certified historic structures". Credit available for tax years beginning after December 31, 1999.

A an article allowing for credit for specified investment in agricultural equipment was enacted in 1996 (WV Code 11-13k) That article was later amended in 2000 to include investments in methods for alternative use of poultry litter.

Effective on January 1, 2002, a credit was allowed for senior citizens with low income. A low income person who was allowed the twenty thousand dollar homestead exemption from the assessed value of his or her homestead was also eligible to

obtain a refundable credit against personal income taxes in an amount equal to the amount of ad valorem property taxes paid on the first ten thousand dollars of taxable assessed value of the homestead. (WV Code 11-21-21) Legislation in 2006 subjected the credit to a three year statute of limitations. In the 2006 special session the legislature increased the taxable valuation used in calculating the Senior Citizen tax credit by \$10,000.00 to \$ 20,000.00. In the 2008 legislative session, a special senior citizen property tax deferment law was enacted allowing senior citizens to defer property tax payments under certain circumstances. These deferrals are allowed to be utilized in lieu of the personal income tax credit for qualified taxpayers.

Effective on July 1, 2005, a credit was enacted that would encourage the investment in potentially high growth research and development businesses in this state. There is allowed a tax credit for investment in a qualified research and development that maintains its headquarters in West Virginia for the taxable year in which the investment was made. The total credit that may be used by an eligible taxpayer is equal to fifty percent of the total value of the qualified investment in the taxable year. Credit is first applied to business franchise tax, then corporation income tax and thirdly to personal income tax. Credit expires June 30, 2008.

In November 2006 a new code section was added, WV Chapter 11, Article 21, Sections 22 and 22a-c, which enacted a low income family tax credit. It is a non refundable credit based upon federal poverty guidelines.

Three new credits were enacted during the 2007 legislative session. An apprenticeship tax credit for training in construction trades, a qualified investment tax credit for investment in a high technology manufacturing process, and credit for expenditures related to the production of film or commercials in West Virginia upon approval of the WV Development Office.

A new section was added to the code in the 2008 legislative session, Chapter 11, Article 13Q, Section 22. This allows a credit for creation of new jobs that meet certain criteria.

CHECK-OFF PROGRAMS

The state tax commissioner shall cause each West Virginia

personal income tax return form to contain check-off programs that taxpayers may designate part or all of their West Virginia tax refund. These are the Vietnam Veterans' Memorial (29-1I-2), the gold leafing of the State Capitol Dome (5A-9-2), the Wildlife Program (20-2A-2), Endangered Historical Properties Fund (29-1-8a), Adult Literacy Education program (18-7-2) and the Children's fund (5-26-6). All check-off programs, except the Children's fund, to expire 6/30/91. See 11-10-14a.

ALLOCATION AND USE

Deposited to the general revenue fund and appropriated by the legislature for general governmental purposes.

There is a special account in the state treasury entitled the "Special Income Tax Reserve Fund". The purpose of this account is to provide adequate cash flow reserves for the ninety day post filing payment of income tax refunds that are due taxpayers. The statute stipulates that there shall be a reserve balance of not less than one third of one percent of the general fund appropriation for the preceding fiscal year and not more than one percent of the general fund appropriation for the preceding fiscal year.

The following page lists personal income tax revenue received since fiscal year 1960-61. These are net amounts, i.e. refunds subtracted from gross collections. Appendix chart lists United States individual state income tax information.

PERSONAL INCOME TAX COLLECTIONS
NET YIELD

FISCAL YEAR	AMOUNT COLLECTED	PERCENTAGE DIFFERENCE FISCAL YEAR
1960-61	\$860,118.95	
1961-62	\$20,958,721.48	2336.72%
1962-63	\$17,205,286.60	-17.91%
1963-64	\$18,061,340.19	4.98%
1964-65	\$20,705,848.06	14.64%
1965-66	\$23,729,308.55	14.60%
1966-67	\$27,118,803.48	14.28%
1967-68	\$28,195,860.16	3.97%
1968-69	\$30,959,002.18	9.80%
1969-70	\$40,061,163.76	29.40%
1970-71	\$59,102,102.83	47.53%
1971-72	\$89,151,925.00	50.84%
1972-73	\$88,458,220.00	-0.78%
1973-74	\$99,563,461.00	12.55%
1974-75	\$119,237,542.00	19.76%
1975-76	\$140,106,549.00	17.50%
1976-77	\$164,671,243.00	17.53%
1977-78	\$182,941,328.00	11.09%
1978-79	\$217,332,934.00	18.80%
1979-80	\$252,363,558.00	16.12%
1980-81	\$268,097,421.00	6.23%
1981-82	\$305,963,677.00	14.12%
1982-83	\$310,581,897.00	1.51%

FISCAL YEAR	AMOUNT COLLECTED	% CHANGE
1983-84	\$400,389,033.00	28.92%
1984-85	\$432,480,145.00	8.02%
1985-86	\$423,704,227.00	-2.03%
1986-87	\$454,992,491.00	7.38%
1987-88	\$394,183,876.00	-13.36%
1988-89	\$467,419,856.00	18.58%
1989-90	\$516,862,534.00	10.58%
1990-91	\$576,340,030.00	11.51%
1991-92	\$612,508,664.00	6.28%
1992-93	\$621,175,512.00	1.42%
1993-94	\$669,694,241.00	7.81%
1994-95	\$709,923,304.00	6.01%
1995-96	\$750,889,201.00	5.77%
1996-97	\$786,190,006.00	4.70%
1997-98	\$866,107,054.00	10.17%
1998-99	\$919,879,941.60	6.21%
1999-2000	\$965,720,755.45	4.98%
2000-2001	\$1,020,689,767.05	5.69%
2001-2002	\$1,034,665,203.46	1.37%
2002-2003	\$1,055,522,753.00	2.02%
2003-2004	\$1,068,212,080.00	1.20%
2004-2005	\$1,170,087,478.00	9.54%
2005-2006	\$1,297,720,394.00	10.91%
2006-2007	\$1,360,511,071.00	4.84%
2007-2008	\$1,518,746,238.00	11.63%

LIQUOR PROFITS

(FIRST YEAR ENACTED--1955)

CODE CITATION

Chapter 60, Article 3, Sections 9, 9a, 9b, 9c, 9d, 15, 17, 18, 19a and 25

Chapter 60, Article 3A, sections 1 to 31 inclusive

Chapter 60, Article 4, Sections 1 to 22 inclusive

Chapter 60, Article 7, Sections 1 to 17 inclusive

Chapter 60, Article 8, Sections 1 to 35 inclusive

ADMINISTRATION

West Virginia Alcohol Beverage Control Commissioner

CURRENT SUMMARY

The Alcohol Beverage Control Commissioner currently sells liquor on the wholesale market only. The legislature changed the statute during the 1990 session. Retail liquor is sold by retail licensees only. Potential licensees submit sealed competitive bids to the state retail liquor licensing board. Bids from West Virginia residents are given a five percent preference. The first licenses issued when the statute changed are due to expire on July 1, 2000; in the fiscal year preceding July 1, 2000 the bidding process will reopen and the licenses will be issued to the highest bidders. New licenses will be issued on a ten year cycle.

Before opening the retail license bidding procedure the retail liquor licensing board will have determined the minimum bids for each license based upon a review of the sales of that retail outlet or outlets. Other factors that the board deems necessary to generate the revenues from liquor license renewal projected by the governor's official revenue estimates for the fiscal year will be considered in determining the minimum bids.

GENERAL PROVISIONS HISTORY

Sale of alcoholic liquor at both wholesale and retail is under the control of the state and commonly referred to as a state monopoly, except for retail sales made by authority of articles 7 and 8 of chapter 60, which articles relate to the

licensing and operation of private clubs, and the sale of wines, respectively. Stores are operated and prices regulated by the alcohol beverage control commissioner. The commissioner shall establish stores and agencies at places throughout the state to serve adequately and reasonably the demand for the sale at retail of alcohol liquors, subject only to local option election in a county or municipality. The statute provides that the amount of operating fund and the value of inventory stock shall not exceed twenty million dollars.

Consumers' sales tax is collected on retail sales. Additionally, a five percent tax is collected on purchases from stores located within or outside municipalities. The tax is to be distributed to municipalities if location is within one mile of municipality or municipalities. If location is more than one mile then funds are distributed to the county.

LICENSE FEES

Licenses and/or permits are required for manufacture, purchase and resale by druggists; retail sales by private clubs; retail sales and distribution of wine; use by specified persons, firms and religious organizations for sacramental purposes. Amount of license fee is as follows:

- (1) distilleries--\$1,500;
- (2) wineries--\$1,500;
- (3) breweries--\$250;
- (4) bottling plants--\$100;
- (5) wholesale druggists--\$50;
- (6) institutions--\$10;
- (7) industrial use--\$50;
- (8) industrial plants producing alcohol--\$250;
- (9) retail druggist--\$10;
- (10) stills used by commercial chemists for laboratory purposes--\$5;
- (11) stills used for laboratory or pharmaceutical purposes--no fee;
- (12) manufacture alcohol for gasohol--no fee;
- (13) farm wineries--\$50;
- (14) religious organizations for sacramental purposes--no fee;
- (15) wine distributors--\$2,500;
- (16) wine retailers--\$150;
- (17) wine tasting--\$50;
- (18) sales representative of distributor--\$50;
- (19) private wine restaurant--\$250; and

- (20) festival and fairs--\$250 or farm winery--\$25.
- (21) wine retailers-farm wineries--\$25.

Chapter 16, acts of the 1967 session of the legislature, passed February 9, 1967, effective from passage, determined that private clubs, as defined by said chapter, were not such places in which the sale and consumption of intoxicating liquors are required by the constitution to be prohibited. The act, amended by the 1972 session, provided for licensing and regulation of such private clubs and required that alcoholic liquors must be purchased from or through the alcohol beverage control commissioner. License fees required are as follows:

fraternal, veteran or nonprofit social club--\$750;
other private clubs with less than 1,000 members--\$1,000; and
other private clubs with more than 1,000 members--\$2,500.

In additional to the above licenses, a license is required of any person, firm or corporation acting or serving as an agent, broker or salesman selling or offering to sell alcoholic liquor to the commissioner or a distributor of wine. The annual license fee for the period July 1 through June 30 is one hundred dollars; and for license issued between January 1 and June 30, the fee is fifty dollars.

The 1990 regular session of the Legislature removed the state from the retail liquor business. The state will remain in the wholesale business of selling liquor after all of the state liquor stores have been sold to the highest bidders.

The state retail liquor licensing board shall establish market zones within the state for the retail sale of liquor. The board shall issue a class A and a class B license, which will entitle a class A licensee to operate more than one retail store and a class B licensee to operate only one retail outlet. The class A license shall be \$1,500 multiplied by the number of retail outlets. The class B license shall be \$500. See chapter 60, article 3A. Yearly license fees were revised during the 1999 legislative session- Class A \$1,000.00 per location and Class B \$1,000.00.

ALLOCATION AND USE

The 1981 legislature removed the sale of wine at retail from state control, but retailers and distributors of wine must be

licensed and pay certain taxes and fees. See license section for amounts.

All moneys collected are credited as follows:

- (1) private club license fee and bond forfeitures to be credited to the general revenue fund;
- (2) to operating fund until sufficient to meet the requirements for stock and operating fund but not in excess of twenty million dollars;
- (3) to building commission sinking fund for payment of state building revenue bonds, two hundred and fifty thousand dollars by the end of the first quarter, effective July 1, 1982;*****
- (4) balance to general revenue fund and appropriated by the legislature for general governmental purposes;
- (5) state consumer's sales tax to state tax commissioner and the additional five percent tax collected to either municipalities or counties;
- (6) wine license fees to be deposited to a special fund known as the wine license special fund;
- (7) liter tax to be deposited to the general revenue fund;
- (8) bond forfeitures for wine law violations to be deposited to the general revenue fund;
- (9) fees for wine label registration to go into the wine license special fund; and
- (10) fees for wine tasting to go into the wine license special fund.

The commissioner determines wholesale prices for the sale of liquor, other than wine to retail licensees. The commissioner sells liquor, other than wine according to uniform pricing schedule. The wholesale prices are established to yield a net profit for the general revenue fund of not less than six million five hundred thousand dollars annually.
60-3A-17

Monies collected as a result of violations by a retail

licensee are deposited into the state treasury in a special revenue fund entitled, " The Alcohol Beverage Control Enforcement Fund. It is to be used by the commissioner for enforcing statues and rules pertaining to alcoholic liquor. At the end of the fiscal year all monies collected in this fund in excess of twenty thousand dollars shall be transferred to the general revenue fund. 60-7-13

**** NOTE: The Korean veterans' bonus amendment to the constitution, ratified November 6, 1956, provided that: "The legislature shall by law provide for the issuance and sale of state bonds, which shall be in addition to all other state bonds heretofore issued, for the following purposes..." Such purposes were to pay a cash bonus to veterans of the armed forces of the United States who served during the Korean conflict. A further provision specified that " Whenever the legislature shall provide for the issuance of any bonds under the authority of this amendment, it shall at the same time provide for the levy and collection of an...additional charge on the sale of each bottle of wine and liquor..."

Chapter 6, acts of the 1957 session of the legislature, present code reference chapter 60, article 3, section 19a, provided that: "On and after the first day of July, 1957, from receipts in excess of the requirements of the operating fund of the commission, the sum of four hundred fifty thousand dollars shall, upon requisition of the governor, be paid each quarter into the veterans' bonus sinking fund to be used for the purpose of retiring bonds issued under said Korean veterans' bonus amendment to one thousand nine hundred fifty-six. Whenever, in any fiscal year, the amount of money accumulated in the veterans' bonus sinking fund for the retirement of said Korean veterans' bonus bonds shall be sufficient to pay at maturity all outstanding bonus bonds issued under the Korean veterans' bonus amendment of 1956, together with interest due or payable thereon, no further transfers to such sinking fund shall be made after the end of such fiscal year."

The 1971 session of the legislature amended such section 19a by providing that whenever in any fiscal year sufficient funds have been transferred to pay at maturity all bonds issued under the Korean veterans' bonus amendment, then thereafter the commissioner shall pay the sum of nine hundred thousand dollars into a special fund each quarter for the purpose of retiring bonds of the state known as "state building revenue bonds". The 1982 legislature reduced this amount to two

hundred and fifty thousand dollars, to be paid by the end of the first quarter.

Prior to the ratification of the Korean bonus amendment and the enactment of the statutes pertaining thereto, the veterans' bonus amendment was ratified in 1950 and similar statutes were enacted, encompassed in chapter 60, article 3, section 19, to increase the price of alcoholic beverages that would provide \$1,600,000 annually for the retirement of such bonds.

The 1966 session of the legislature repealed section 19 of article 3, chapter 60 of the code of West Virginia, providing for the payment of these additional funds into the veterans' bonus sinking fund and subsequently amended section 9 to continue the price increase and providing that such increase be deposited into the general revenue fund.

The 1974 legislature provided for an additional price increase, if necessary, to retire bonds issued to pay the Vietnam veterans' bonus. These bonds, subsequently, were not issued.

The following two pages contain information concerning liquor profits transferred to general revenue.

LIQUOR PROFITS NET YIELD

YEAR	SALES AND OTHER INCOME	COST OF MERCHANDISING	EXPENSES	EARNINGS TO GENERAL REVENUE
1968-69	44,342,723	28,042,569	5,102,695	11,197,459
1969-70	47,153,832	29,191,008	5,386,369	12,576,455
1970-71	51,341,485	31,802,916	5,872,341	13,666,228
1971-72	56,075,407	34,672,074	6,155,179	15,248,154
1972-73	59,832,264	37,001,592	7,381,377	15,449,295
1973-74	61,174,549	37,077,580	8,495,937	15,601,032
1974-75	66,779,226	41,498,956	9,318,875	15,961,395
1975-76	71,259,548	44,617,335	9,724,489	16,917,724
1976-77	73,780,404	44,979,328	11,104,267	17,696,809
1977-78	78,906,307	47,691,663	11,410,351	19,804,293
1978-79	83,373,767	50,493,739	12,581,791	20,298,237
1979-80	89,108,438	52,776,744	13,597,304	22,734,390
1980-81	89,490,821	53,149,962	14,519,769	21,821,090
1981-82	79,432,700	44,938,088	15,385,022	19,109,590
1982-83	72,748,806	38,777,448	14,994,557	18,976,801
1983-84	65,753,411	33,762,024	14,593,920	17,397,467
1984-85	61,688,074	32,152,634	14,965,813	14,569,627
1985-86	59,920,457	32,947,051	15,899,917	11,073,489
1986-87	58,386,513	32,849,573	17,099,031	8,437,909
1987-88	55,267,793	32,205,264	15,801,271	7,261,258
1988-89	54,550,525	31,255,275	15,288,118	8,007,132
1989-90	55,339,302	30,702,638	14,934,483	9,702,181
1990-91	72,663,428	37,437,762	11,492,666	23,733,000
1991-92	47,433,750	36,150,292	4,680,970	6,602,488
1992-93	48,096,545	36,147,115	4,482,029	7,467,401

YEAR	SALES AND OTHER INCOME	COST OF MERCHANDISING	EXPENSES	EARNINGS TO GENERAL REVENUE
1993-94	47,849,164	35,718,969	4,468,518	7,661,677
1994-95	47,319,627	35,350,620	4,903,737	7,065,270
1995-96	47,367,552	35,431,456	4,634,981	7,301,115
1996-97	48,771,329	34,709,210	7,049,876	7,012,243
1997-98	48,680,680	36,367,280	5,267,956	7,154,351
1998-99	48,956,431	36,599,539	5,256,759	7,100,133
1999-2000	53,838,749.76	36,465,913.06	5,509,508.60	7,293,321.00 License Renew: 19,000,000.00
2000-2001	50,268,755.06	41,567,103.20	4,723,006.40	7,262,832.00 License Renew: 3,200,000.00
2001-2002	55,279,804.67	41,243,911.62	6,558,124.06	7,447,768.00
2002-2003	57,901,094.33	42,870,342.57	6,957,853.74	7,265,000.00
2003-2004	62,522,190.22	45,481,361.78	6,555,323.85	9,800,000.00
2004-2005	64,480,089.44	46,898,232.70	6,765,773.25	11,033,400.00
2005-2006	68,677,903.03	50,139,976.99	6,728,583.69	11,508,649.00
2006-2007	72,257,877.28	53,142,892.89	6,776,139.81	13,211,351.00
2007-2008	76,799,222.11	56,166,110.11	7,345,114.98	15,22,048.00

RACING FEES

(FIRST YEAR ENACTED--1933)

CODE CITATION

Chapter 19, Article 23

ADMINISTRATION

Racing Commission

GENERAL PROVISIONS

Racing fees are derived from a tax levied upon the privilege of holding parimutuel betting at horse race and dog race meetings in this or any other state. A license tax is also imposed upon the operator of each track, which is collected on a per diem basis for those days on which races are run. Dog racing legislation was enacted by the 1975 extraordinary session and made effective February 1, 1976.

The 1994 Legislature authorized the state Lottery Commission to implement and operate video lottery games at parimutuel racing facilities in this state in accordance with the provisions of articles 22 and 22A, of Chapter 29, of the W.Va. code, to be effective March 17, 1994. The question of whether video lottery games should be permitted at racetrack facilities shall first be determined by local option election in each county in which each facility is located. (See ALLOCATION AND USE)

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

All persons conducting horse race and dog race meetings at which parimutuel betting is allowed must pay the tax. All persons operating horse race or dog race tracks must obtain licenses.

BASIS OF TAX

THOROUGHBRED OR RUNNING TYPE RACING,
HARNESS RACING AND DOG RACING

A per diem tax is levied for each day upon which horse races and dog races are run. Any racing association conducting thoroughbred racing at any horse race track shall pay each day upon which horse races are run a daily license tax of two

hundred fifty dollars. Any racing association conducting harness racing at any horse race track shall pay each day upon which horse races are run a daily license tax of one hundred fifty dollars. Any racing association conducting dog racing shall pay each day upon which dog races are run a daily license tax of one hundred fifty dollars. If any combination of the types of races are run on the same day at the same track by the same association, only one daily tax of two hundred fifty dollars shall be paid for that day.

In addition, any licensed racing association conducting thoroughbred racing and permitting parimutuel wagering shall pay as a tax from the commission deducted each day, during the months of January, February, March, October, November and December from July 7, 1989, and for fiscal year 1985, two and six-tenths percent; for fiscal year 1986, two and three-tenths percent; for fiscal year 1987, two percent; for fiscal year 1988, one and one-half percent; for fiscal year 1989, one percent of such pool; for fiscal year 1990, seven-tenths of one percent; for fiscal year 1991, and each year thereafter, four-tenths* of one percent of such pool; and on parimutuel pools conducted or made each day during all other months shall, from July 7, 1989 and for fiscal year 1985, be three and six-tenths percent; for fiscal year 1986, three and three-tenths percent; for fiscal year 1987, three percent; for fiscal year 1988, two and one-half percent; and for fiscal year 1989, two percent of such pool; for fiscal year 1990, one and seven-tenths percent; for fiscal year 1991 and each year thereafter, one and four-tenths percent of such pool: Provided, That any such racing association operating a horse race track in this state having an average daily parimutuel pool on horse racing of two hundred eighty thousand dollars or less per day for the race meetings of the preceding calendar year shall, in lieu of payment of the parimutuel pool tax, be permitted to conduct parimutuel wagering at such horse race track on the basis of a daily parimutuel pool tax fixed as follows: on the daily parimutuel pool not exceeding three hundred thousand dollars the daily parimutuel pool tax shall be one* thousand dollars plus the otherwise applicable percentage rate of the daily parimutuel pool, if any, in excess of three hundred thousand dollars: Provided, however, That if any association or licensee qualifying for the foregoing alternate tax conducts more than one racing performance, each consisting of up to ten races in a calendar day, such association or licensee shall pay both the daily license tax and the foregoing alternate tax for each such performance: Provided further, That a license qualifying for the foregoing alternate tax is excluded from participation in

the fund established by section 13b, article 23, chapter 19.

* Conditions to be met due to reduction of tax. See 19-23-10.

Any racing association conducting harness racing and permitting and conducting parimutuel wagering shall pay, in addition to the daily license tax, a tax from the commission deducted each day of three percent of the first one hundred thousand dollars wagered, or any part thereof: four percent of the next one hundred fifty thousand dollars; and five and three-fourths percent of all over that amount wagered each day in all such parimutuel pools.

Any racing association licensed by the racing commission to conduct dog racing and permitting and conducting parimutuel wagering under the provisions of this article shall, in addition to the aforementioned daily license tax, pay to the racing commission, from the commission deducted each day by such licensee from the parimutuel pools on dog racing, as a tax, four percent of the first fifty thousand dollars or any part thereof of such parimutuel pools, five percent of the next fifty thousand dollars of such parimutuel pools, six percent of the next one hundred thousand dollars of such parimutuel pools, seven percent of the next one hundred fifty thousand dollars of such parimutuel pools, and eight percent of all over three hundred fifty thousand dollars wagered each day: Provided, That the licensee shall deduct daily from the parimutuel tax an amount equal to one-tenth of one percent of the daily parimutuel pools in dog racing in fiscal year 1990; fifteen hundredths of one percent in fiscal year 1991; two-tenths of one percent in fiscal year 1992; one quarter of one percent in fiscal year 1993; and three-tenths of one percent in fiscal year in 1994 and every fiscal year thereafter. The amounts so deducted shall be paid to the racing commission to be deposited by the racing commission in a banking institution of its choice in a special account to be known as "West Virginia Racing Commission-Special Account-West Virginia Greyhound Breeding Development Fund". Such moneys shall be expended by the racing commission exclusively for purses for stake races involving West Virginia whelped dogs, under rules and regulations promulgated by the racing commission. Effective July 7, 1989.

Effective June 4, 1992, for each televised racing day on which the total parimutuel pool exceeds \$100,000 the licensee must pay the total of the daily license tax and the parimutuel pool tax or a daily license tax of \$1,250 whichever is greater. For televised racing days on which the total

parimutuel pool is \$100,000 or less, the licensee must pay a tax of \$500 plus an additional license tax of \$100 for each \$10,000 that the pool exceeds \$50,000 but not \$100,000.

On and after January 1, 1995, the handle from televised simulcast racing shall be included in the calculation of "average daily handle" as it is calculated in section 10, article 23, chapter 19, to determine the alternative daily parimutuel pool tax.

All daily license and parimutuel pools tax payment shall be made to the racing commission after the last race of each and every day of horse or dog race meeting and the parimutuel pools tax payments shall be made from all contributions to all parimutuel pools to each and every race of the day.

EXEMPTIONS ALLOWED

Per diem tax shall not apply to any local, county or state fair, horse show or agricultural or livestock exposition at which racing is conducted for not more than six days.

ALLOCATION AND USE

Funds received from per diem tax and parimutuel pool contribution tax are deposited into a special revenue account for expenses of commission. All remaining funds are to be deposited to the general revenue fund and appropriated by the legislature for general governmental purposes: Provided, however, Any tickets that shall not be presented for payment within ninety days from the date publication of the notice shall thereafter be irredeemable and the moneys theretofore held for the redemption of such tickets shall become the property of the commission, and be deposited and expended as provided by chapter 19, article 23, section 13.

All license and permit fees from video lottery games, along with gross terminal income of a licensed racetrack, should be remitted to the W.Va. Lottery Commission. After administrative costs and expenses are deducted, the net terminal income should be distributed as follows:

- (1) 30 percent to the lottery commission;
- (2) 14 percent to regular purses at track;

- (3) 2 percent to the counties;
- (4) .5 percent to pension plan for employees;
- (5) 1.5 percent to thoroughbred dev. fund and greyhound breeding dev. fund;
- (6) 1 percent to thoroughbred breeders classic;
- (7) 47 percent to licensees;
- (8) 3 percent to tourism and promotion fund;
- (9) 1 percent to veterans memorial;

SEE FOLLOWING TWO PAGES FOR COLLECTIONS PER FACILITY. COLLECTIONS LISTED ARE FOR A CALENDAR YEAR, JANUARY TO DECEMBER 31.

YEAR	TRI STATE GREYHD	CHARLES TOWN	SHENAN DOAH DOWNS	WHEEL ING DOWNS	MOUNTAINE ER PARK*	TOTAL
1959	00000	1,597,037	1,232,227	807,476	1,204,313	4,841,053
1960	00000	1,527,495	1,446,683	807,009	1,017,968	4,799,155
1961	0000	1,319,079	1,653,512	445,060	1,518,609	4,936,260
1962	00000	1,821,394	1,935,212	550,868	1,207,491	5,514,965
1963	00000	1,256,250	2,291,486	483,188	1,747,063	5,777,987
1964	00000	1,210,789	2,360,891	00000	2,567,857	6,139,537
1965	00000	1,982,075	2,283,545	00000	3,215,393	7,481,013
1966	00000	1,923,640	2,391,790	00000	3,706,968	8,022,398
1967	00000	2,292,824	1,915,819	00000	4,011,105	8,219,748

YEAR	TRISTATE GREYHOUND	CHARLESTOWN	SHENANDOAH DOWNS	WHEELING DOWNS	MOUNTAINEER PARK	TOTAL
1968	00000	1,626,360	2,766,766	263,497	4,374,735	9,031,358
1969	00000	2,390,028	2,761,150	244,142	4,292,324	9,687,644
1970	00000	2,813,714	2,693,610	300,053	4,569,191	10,376,568
1971	00000	2,965,078	2,917,082	317,713	4,406,267	10,606,140
1972	00000	3,104,172	2,926,821	291,468	4,393,773	10,716,234
1973	00000	3,093,839	2,953,246	281,552	5,404,703	11,733,340
1974	00000	3,470,347	3,048,292	318,693	5,645,578	12,482,910
1975	00000	3,424,657	3,210,807	172,962	6,071,765	12,880,191
1976	00000	6,297,856	00000	747,117	5,680,312	12,725,285
1977	00000	6,028,326	00000	1,938,783	4,934,360	12,901,469
1978	00000	2,543,212	2,119,595	3,533,741	4,858,549	13,055,097
1979	00000	4,153,910	00000	4,403,844	4,679,371	13,237,125
1980	00000	4,215,422	00000	4,979,313	4,558,054	13,752,789
1981	00000	4,211,866	00000	5,739,138	3,436,708	13,387,712
1982	00000	3,269,198	00000	6,467,907	2,105,330	11,842,435
1983	00000	3,436,524	00000	6,957,724	1,369,866	11,764,114
1984	00000	3,260,097	00000	7,253,109	379,616	10,892,822
1985	2,870,565	2,970,762	00000	6,404,233	570,022	12,815,582
1986	4,980,194	2,648,140	00000	6,893,923	584,583	15,106,840
1987	4,778,821	2,459,084	00000	6,212,955	566,149	14,017,009
1988	4,000,571	2,050,651	0000	5,347,901	549,863	11,948,986
1989	3,698,040	1,502,238	00000	4,961,276	397,897	10,559,452
1990	3,590,656	1,127,447	00000	5,306,562	329,259	10,353,924
1991	2,930,336	907,897	00000	4,689,638	445,516	8,973,387
1992	2,675,623	846,710	00000	4,044,761	488,950	8,056,044
1993	2,374,524	878,180	00000	3,916,721	476,379	7,645,804
1994	2,032,871	485,051	00000	3,581,748	472,800	6,572,470
1995	1,635,456	437,758	00000	3,212,872	502,588	5,788,674
1996	1,382,012	463,677	00000	2,580,225	517,573	4,943,487
1997	1,249,013	436,878	00000	2,515,655	525,587	4,727,134

YEAR	TRI STATE GREYHD	CHARLES TOWN	SHENAN DOAH DOWNS	WHEEL ING DOWNS	MOUNTAINEER PARK*	TOTAL
1998	1,319,495	668,850	0	2,469,875	514,400	4,972,620
1999	1,281,832.	682,368	0	2,380,608	513,443	4,858,251
2000	1,059,906	610,850	0	2,301,472	531,778	4,504,006
2001	1,029,209	691,902	0	2,164,043	533,670	4,418,825
2002	978,936	639,624	0	1,920,573	474,006	4,013,139
2003	921,347	689,891	0	1,703,593	521,576	3,836,407
2004	812,935	695,253	0	1,404,017	501,196	3,413,401
2005	723,973	664,700	0	1,366,998	498,691	3,254,362
2006	693,952	661,112	0	1,373,494	494,269	3,222,827
2007	637,709	661,349	0	1,305,930	495,019	3,100,007

*NAME CHANGED FROM WATERFORD PARK IN 1987.

BEER TAX AND LICENSES

(FIRST YEAR ENACTED--1933)

CODE CITATION

Chapter 11, Article 16, Sections 1 to 29 inclusive.

ADMINISTRATION

Alcohol Beverage Control Commissioner

CURRENT SUMMARY

This tax is currently authorized by Chapter 11, Article 16, of the West Virginia Code. It is referred to as the "Nonintoxicating Beer Act". The current statute was written in 1986. "Nonintoxicating beer" is defined by the code to mean all cereal malt beverages or products of the brewing industry commonly referred to as beer, lager beer, ale and all other mixtures and preparations produced by the brewing industry, including malt coolers and beverages containing at least one half of one percent alcohol by volume, but not more than four and two-tenths percent of alcohol by weight, or six percent by volume, whichever is greater, all of which are hereby declared to be nonintoxicating. A distinction is specifically made in the code between liquors as regulated by Chapter 60, Article 1 and "nonintoxicating beers as regulated by Chapter 11, Article 16; there are no common characteristics for the two classifications of regulated beverages.

The source of revenue is from the sale of licenses for the sale, distribution, manufacturing, bottling, processing and serving of nonintoxicating beer. The other source of revenue is a barrel tax on each 31 gallons of beer manufactured.

GENERAL PROVISIONS AND HISTORY

The amount of revenue accruing under this classification is derived from two sources, viz., an annual license tax and a barrel tax on beer. The license tax is due and payable to the beer commissioner on June 30 annually. The barrel tax is payable monthly.

The tax, as originally levied in 1933, amounted to \$1.00 for each barrel (or thirty-one gallons) whether sold in barrels or

other containers. In 1937 the tax was increased to one dollar and thirty-seven and one-half cents per barrel and in 1947 was further raised to two dollars and seventy-five cents.

In 1951 in order to aid in the payment of veterans' bonus bonds the tax was raised to five dollars and fifty cents per barrel. The statute also provides that each brewer or distributor applying for a license shall furnish a bond to the beer commission, as shall every class A retail dealer, such bonds to be conditioned for the payment of any and all additional taxes and the faithful observance of the laws.

The 1966 legislature repealed, effective July 1, 1966, the statute providing the increase of two dollars and seventy-five cents dedicated to aid in the payment of veterans' bonus bonds and subsequently increased the original barrel tax statute, as amended, by a like amount; thereby causing the tax of five dollars and fifty cents per barrel to continue in effect.

The 1986 legislature amended and reenacted article 16, chapter 11 to bring West Virginia into compliance with the federal highway act by prohibiting sales of beer to persons under the age of twenty-one. Certain licenses are revised and fees increased. A new special class S license was created for festivals and fairs which are sponsored by counties or municipalities.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

(a) License tax payable by any persons selling, serving, delivering or otherwise dispensing nonintoxicating beer; and person manufacturing, processing for sale or bottling nonintoxicating beer; and

(b) Barrel tax payable by brewers manufacturing or producing nonintoxicating beer within this state for sale within the state; and by distributors who are the original consignees of nonintoxicating beer manufactured or produced outside of this state or who bring nonintoxicating beer into this state: Provided, That the commissioner may allow or require a brewer who manufactures or produces nonintoxicating beer outside this state to file the required report and pay the required tax on behalf of its distributor or distributors: Provided, That brewpubs shall be exempt from tax.

BASIS OF TAX

Annual licenses for each place of business; barrel tax for

each barrel (31 gallons) of beer sold, whether in barrels or other containers.

RATES

CATEGORY OF LICENSE	HISTORICAL	NEW RATE (1986)
Brewer	\$500.00	\$1,500.00
Distributor	\$250.00	\$1,000.00
Sales Representative	\$0.00	\$50.00
Class A Retailer	\$100.00	\$150.00
Class A Club	\$100.00	\$150.00
Class A Railroad Cars	\$10.00	\$10.00
**Class B Grocery Stores	\$100.00	\$150.00
Class S Festivals Fairs	\$0.00	\$250.00
Brew Pub	\$0.00	\$1,000.00

**Class B pertains to all forms of beer sold in grocery stores. Prior to July 1, 1986, there were categories of beer sold in grocery stores; unchilled in closed containers of less than five gallons for consumption off premises, draught beer for personal consumption and chilled beer products.

Class A and B above includes caterers and party supply stores effective March 7, 1992.

Barrel tax: Barrel tax is \$5.50 upon each barrel of thirty one gallons and in like ratio upon each part barrel, whether in barrels or other containers.

ALLOCATION AND USE

Both license tax and barrel tax are deposited into general revenue fund for general government purposes.

NOTE: The Korean veterans' bonus amendment to the constitution has the following provisions: That upon the funding or refunding of all outstanding bonds issued pursuant

to said veterans' bonus amendment of 1950, or the deposit in trust of sufficient funds to pay all the principal of and interest on such outstanding bonds to their respective dates of maturity or to the first date upon which said bonds are callable prior to maturity, the taxes and charges provided for in chapter 6 (refers to \$400,000 liquor profits), chapter 184 (refers to additional \$2.75 on each barrel of thirty-one gallons of beer), and chapter 187 (refers to \$.01 additional tax on each package of cigarettes), of the acts of the legislature of West Virginia, regular session, 1951, may be pledged to the payment of, the principal of, and interest on any bonds issued under any of the provisions of this amendment.

The 1951 act, which imposed additional barrel tax for payment of veterans' bonus bonds, provides that the additional tax imposed for that purpose shall expire at the end of the fiscal year in which the amount of money accumulated in the veterans' bonus sinking fund shall be sufficient to pay at maturity all outstanding bonus bonds, together with interest due or payable thereon. This act, as has been previously noted, was repealed by the 1966 legislature.

The collections since inception of the tax are listed on the following page.

BEER TAX AND LICENSES HISTORY OF COLLECTIONS
NET YIELD

FISCAL YEAR	AMOUNT COLLECTED	PERCENTAGE OF CHANGE / YEAR
1933-34	\$539,167.87	
1934-35	\$567,876.00	5.32%
1935-36	\$958,084.37	68.71%
1936-37	\$938,467.78	-2.05%
1937-38	\$1,227,765.95	30.83%
1938-39	\$1,081,739.37	-11.89%
1939-40	\$1,139,800.80	5.37%
1940-41	\$1,127,038.98	-1.12%
1941-42	\$1,367,878.53	21.37%
1942-43	\$1,472,976.66	7.68%
1943-44	\$1,444,059.86	-1.96%
1944-45	\$1,167,537.94	-19.15%
1945-46	\$1,552,327.49	32.96%
1946-47	\$1,496,176.44	-3.62%
1947-48	\$2,739,318.82	83.09%
1948-49	\$2,760,883.77	0.79%
1949-50	\$2,618,720.99	-5.15%
1950-51	\$2,872,108.91	9.68%
1951-52	\$5,067,190.95	76.43%
1952-53	\$4,076,156.89	-19.56%
1953-54	\$3,741,557.92	-8.21%
1954-55	\$3,734,737.78	-0.18%
1955-56	\$3,909,579.88	4.68%

BEER AND LICENSE TAXES CONTINUED

FISCAL YEAR	AMOUNT COLLECTED	PERCENTAGE OF CHANGE / YEAR
1956-57	\$3,821,273.50	-2.26%
1957-58	\$3,696,509.84	-3.27%
1958-59	\$3,689,513.65	-0.19%
1959-60	\$3,774,289.56	2.30%
1960-61	\$3,518,159.81	-6.79%
1961-62	\$3,609,312.18	2.59%
1962-63	\$3,799,741.27	5.28%
1963-64	\$4,012,555.77	5.60%
1964-65	\$3,989,687.04	-0.57%
1965-66	\$4,202,386.52	5.33%
1966-67	\$4,343,904.39	3.37%
1967-68	\$4,315,258.19	-0.66%
1968-69	\$4,492,996.31	4.12%
1969-70	\$4,867,015.90	8.32%
1970-71	\$5,139,517.95	5.60%
1971-72	\$5,157,364.05	0.35%
1972-73	\$5,587,289.40	8.34%
1973-74	\$5,912,413.19	5.82%
1974-75	\$5,673,891.27	-4.03%
1975-76	\$5,627,695.37	-0.81%
1976-77	\$6,295,009.77	11.86%
1977-78	\$6,026,582.41	-4.26%
1978-79	\$6,542,503.03	8.56%
1979-80	\$6,013,778.80	-8.08%
1980-81	\$5,694,024.59	-5.32%

BEER AND LICENSE TAXES CONTINUED

FISCAL YEAR	AMOUNT COLLECTED	PERCENTAGE OF CHANGE / YEAR
1981-82	\$6,983,527.07	22.65%
1982-83	\$7,399,835.26	5.96%
1983-84	\$7,345,442.49	-0.74%
1984-85	\$7,514,939.03	2.31%
1985-86	\$7,470,695.44	-0.59%
1986-87	\$7,628,040.08	2.11%
1987-88	\$7,579,700.55	-0.63%
1988-89	\$7,251,816.21	-4.33%
1989-90	\$7,710,017.25	6.32%
1990-91	\$7,865,752.49	2.02%
1991-92	\$7,703,052.19	-2.07%
1992-93	\$7,691,250.13	-0.15%
1993-94	\$7,896,724.71	2.67%
1994-95	\$7,846,089.79	-0.64%
1995-96	\$7,621,849.97	-2.86%
1996-97	\$7,659,017.06	0.49%
1997-98	\$7,787,888.03	1.68%
1998-99	\$7,884,096.91	1.24%
1999-2000	\$7,999,743.12	1.47%
2000-2001	\$7,950,964.27	-0.61%
2001-2002	\$8,267,252.70	3.98%
2002-2003	\$8,383,828.00	1.41%
2003-2004	\$8,313,353.00	-0.84%
2004-2005	\$8,332,550.00	0.23%
2005-2006	\$8,547,760.44	2.58%

BEER AND LICENSE TAXES CONTINUED

FISCAL YEAR	AMOUNT COLLECTED	PERCENTAGE OF CHANGE / YEAR
2006-2007	\$8,433,927.00	-1.33%
2007-2008	\$8,665,762.00	2.75%

TOBACCO PRODUCTS EXCISE TAX

CIGARETTE TAX

(Renamed TOBACCO PRODUCTS EXCISE TAX ACT on April 13, 2001)
(FIRST YEAR ENACTED--1947)

CODE CITATION

Chapter 11, Article 17, Sections 1 to 22, inclusive.
Chapter 11, Article 17, Added Sections 13, 19a-19c,
20a-20b and 23 pertaining to all tobacco products April
13, 2001)

ADMINISTRATION

State Tax Commissioner.

GENERAL PROVISIONS

The cigarette tax act was originally enacted by the 1947 legislature and imposed a tax of one-half cent upon the sale of each ten cigarettes for the purpose of providing revenue for the general revenue fund. The article has been repeatedly amended and reenacted by subsequent legislatures, including the regular session of 1970. Such amendments have increased the rate of tax and imposed additional taxes for various purposes. A brief historical summary follows.

The 1951 legislature enacted two separate additional taxes upon cigarettes, both to be effective July 1, 1951. One tax again was one-half cent upon each ten cigarettes and was levied to provide revenue for the payment of veterans' bonus bonds and interest. Net revenue derived was paid into the veterans' bonus sinking fund. The second tax imposed one cent upon each ten cigarettes and was levied for the purpose of providing additional revenue for the support of free schools. Net revenue derived from this source was required to be paid into the general school fund.

The 1956 legislature increased the latter tax by one-half cent upon each ten cigarettes and was made effective for two years, beginning July 1, 1956. Subsequent sessions of the legislature continued to extend this tax until 1961, at which session the tax was further increased by one-half cent per ten cigarettes and again extended by this and succeeding sessions until 1963. The 1963 legislature

deleted the suspension provision of these taxes, thereby making permanent a total tax of two cents on each ten cigarettes to be paid into the general school fund.

The 1966 legislature repealed section 2a, article 17, chapter 11, code of West Virginia, imposing the levy providing funds for the veterans' bonus bonds, and subsequently amended and reenacted section 2, article 17, chapter 11, code of West Virginia, to provide for a like amount of tax to be collected and deposited to the general revenue fund, effective July 1, 1966.

The 1968 legislature again amended section 2, article 17, chapter 11, code of West Virginia, which increased the tax from one cent to one and one-half cents, providing an additional tax of one cent per twenty cigarettes.

The 1970 legislature amended and reenacted article 17, to be effective July 1, 1970, and in so doing literally rewrote entire article. The amendments included an increase in the tax rate for general revenue purposes of five cents per standard package of twenty cigarettes.

Statutes were again amended by the 1974 regular session of the legislature in the areas of record keeping, illegal activities, enforcement and administration; however, none of these changes materially affected the revenue provision of this tax.

The 1978 legislature increased the tax rate for general revenue purposes by adding five cents per package of twenty cigarettes to take effect June 1, 1978. The additional tax for the support of free schools was removed, thereby making just one rate of tax on all quantities of cigarettes. There is, therefore, in effect from June 1, 1978 a total tax of seventeen cents imposed on each standard package of twenty cigarettes.

SMOKELESS TOBACCO TAX

During the 2001 legislative session the cigarette tax act was amended to include all tobacco products, not just cigarettes. Other tobacco products mean snuff and chewing tobacco and any other tobacco product that is intended by the seller to be consumed by means other than smoking and any cigar, pipe tobacco or other tobacco product other than cigarettes. The rate remained the same for cigarettes; seventeen cents on a package of twenty. The rate for other

tobacco products is seven percent of the wholesale price of each article of tobacco. Revenues received from this excise tax are deposited into the general revenue fund. This excise tax was effective as of January 1, 2002.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

The tax imposed is paid by purchase of stamps or use of insignia affixed by a metering device. Wholesalers authorized to use metering devices must pay tax due to state tax commissioner each month; wholesaler may elect to pay the tax in advance. On or before the fifteenth day of each month, common carriers, wholesalers, subjobbers, retail dealers and agents, or vending machine operators shall file a report covering the business transacted in the previous month for the assessment of tax imposed. Effective July 1, 1978 the records of all persons required to file and maintain reports prescribed by the tax commissioner under this article shall keep same for a period of not less than three years. The tax commissioner may authorize sale of stamps at a discount of four percent of face value of such stamps for affixing stamps, collecting and paying tax.

RATES

The tax rate is seventeen cents per package of twenty cigarettes or fraction thereof.

In the 2003 legislative session a bill was passed that increased the cigarette tax to fifty five cents per package of twenty cigarettes. The rate was made effective on May 1, 2003.

Other tobacco products are taxed at seven percent of the wholesale price.

ALLOCATION AND USE

The tax of seventeen cents per package of cigarettes is deposited to the general fund to be appropriated by the legislature. (See WV Code 18-9A-16)

YEAR	RATE	COLLECTED
1956-57	\$.05	8,657,874

Tobacco Excise Tax Continued

Year	Rate	Collections
1957-58	.05	8,948,001
1958-59	.05	9,175,888
1959-60	.05	9,511,017
1960-61	.05	9,548,901
1961-62	.06	11,612,339
1962-63	.06	11,476,833
1963-64	.06	11,177,352
1964-65	.06	11,445,999
1965-66	.06	11,612,329
1966-67	.06	11,717,972
1967-68	.07	13,047,695
1968-69	.07	13,543,033
1969-70	.07	13,974,891
1970-71	.12	22,518,884
1971-72	.12	23,647,060
1972-73	.12	23,849,548
1973-74	.12	24,714,518
1974-75	.12	25,252,182
1975-76	.12	26,975,577
1976-77	.12	28,028,974
1977-78	.12	28,979,260
1978-79	.17	37,101,381
1979-80	.17	37,241,418
1980-81	.17	38,131,328
1981-82	.17	37,877,992
1982-83	.17	36,486,376
1983-84	.17	35,645,407
1984-85	.17	34,834,130
1985-86	.17	35,046,416
1986-87	.17	34,198,588
1987-88	.17	34,127,909
1988-89	.17	32,278,717
1989-90	.17	32,218,638
1990-91	.17	31,839,833
1991-92	.17	32,282,841
1992-93	.17	32,798,123
1993-94	.17	33,595,995
1994-95	.17	34,008,497
1995-96	.17	33,651,705
1996-97	.17	33,988,488
1997-98	.17	33,476,517
1998-99	.17	33,077,659
1999-2000	.17	32,344,669

Tobacco Excise Tax Continued

Year	Rate	Amount
2000-2001	.17	31,838,476
2001-2002	.17	32,219,157
2002-2003	.17	30,122,586
2002-2003	.55	14,939,793

CIGARETTE TAX COLLECTIONS FISCAL YEAR 2004 and after

Fiscal Year	Rate	Amount
2003-2004	.55	\$ 102,876,773.00
2004-2005	.55	\$ 98,065,896.00
2005-2006	.55	\$ 107,118,357.00
2006-2007	.55	\$ 106,570,122.00
2007-2008	.55	\$ 109,152,254.00

Years 1956-1966 collections were divided into 3 funds, the Veteran's Bonus Bond, General School Fund and General Revenue Fund. From 1967-1971, the collections were divided into 2 funds, the General School Fund and General Revenue Fund. From 1972 to the present time all cigarette tax monies are deposited into the General Revenue Fund.

SMOKELESS TOBACCO TAX (Collected beginning January 1, 2002.)

FISCAL YEAR	AMOUNT COLLECTED	% OF CHANGE
2001-2002	\$2,217,252.00	****
2002-2003	\$4,627,101.00	NA
2003-2004	\$4,731,793.00	2.26%
2004-2005	\$4,758,872.00	0.57%
2005-2006	\$4,909,270.00	3.16%

FISCAL YEAR	AMOUNT COLLECTED	% OF CHANGE
2006-2007	\$4,822,604.00	-1.77%
2007-2008	\$5,516,525.00	14.00%

****FY 2002 and FY 2003 not comparable; FY 2002 amount is for a partial year.

ESTATE AND INHERITANCE TAX

(FIRST YEAR ENACTED--1904)

CODE CITATION

Chapter 11, Article 11, Sections 1 to 29 inclusive
(Repealed 7/1/85)
Chapter 11, Article 11, Sections 1 to 42 inclusive

ADMINISTRATION

State Tax Commissioner

CURRENT SUMMARY

West Virginia is one of thirty eight states that currently have a "pick up" death tax. This means that the state has basically enacted rates and a base equal to the credit schedule specified under federal law. Under this type of tax, there is no additional burden to the taxpayer from the state inheritance tax; in the absence of a state inheritance tax, the federal government would receive the tax monies.

In the 2002 legislative session Senate Bill 661 was enacted which called for the phasing out of estate tax in accordance with federal tax regulations gradually phasing out estate and inheritance taxes. The federal gradually reduces estate and inheritance taxes by increasing the exemption until 2010. The 2001 exemption of \$ 675,000.00 is increased as follows:

CALENDAR YEAR	EXEMPTION AMOUNT
2002	\$1,000,000.00
2003	\$1,000,000.00
2004	\$1,500,000.00
2005	\$1,500,000.00
2006	\$2,000,000.00
2007	\$2,000,000.00
2008	\$2,000,000.00
2009	\$3,500,000.00

Calendar Year	Amount
2010	Repealed

The federal law allowing the repeal of the estate and inheritance taxes is set to expire on December 31, 2010.

GENERAL PROVISIONS

An inheritance tax is, strictly speaking, a tax on the right to receive. It is imposed upon the transmission of property at death, either by will or by the laws of inheritance or upon the transfer of property in contemplation of death. It is therefore a transfer tax and not a direct tax or property tax. The amount of revenue received by the state from this source is largely dependent upon the number of deaths and the size and disposition of estates; therefore, change in the laws as to rates and exemptions cannot be correlated with amounts received.

The 1985 legislature repealed the inheritance and transfer tax, effective July 1, 1985 and replaced it with an estate tax, to be paid by the personal representative of every estate to the state tax commissioner. The personal representative shall notify the tax commissioner within three months after decedent's death or within a like period after qualifying as such and must be paid within nine months from date of death or it becomes delinquent. The estate tax shall be equal to the amount of the maximum allowable federal credit for state death taxes. No West Virginia estate tax return needs to be filed if the estate is not subject to the tax.

If property of a resident is subject to a death tax imposed by another state for which a federal credit is allowed, the amount due under this section shall be credited with the lesser of:

(1) The amount of the death tax paid to the other state, or states, and credited against the federal estate tax and federal tax on generation-skipping transfers; and

(2) The amount computed by multiplying the amount of the federal credit by a fraction, the numerator of which is the value of that part of the gross estate over which another state (or states) has (or have) jurisdiction to the same extent to which West Virginia would exert jurisdiction under this article with respect to residents of such other state (or states). The denominator of the fraction shall be the value

of the decedent's gross estate.

Due to the effective date of the new estate tax, the revenues for fiscal year 1984-85 are based solely on the old tax rates which are shown below.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

Every executor, administrator, trustee, guardian, committee or other fiduciary having charge of an estate, any part of which is subject to such tax, and every person to whom property is transferred which is subject to such tax but is not in the charge of any such fiduciary, must file a return and pay taxes due.

BASIS OF TAX

The tax is based upon the market value of the property at time of death of transferee. Market value as defined by statute is the "actual market value after deducting debts and encumbrances for which the same is liable and to the payment of which it shall actually be subjected except that the market value of all property owned, used and occupied by the decedent at the time of his death exclusively for residential purpose shall be arrived at by giving primary, but not exclusive, consideration to the fair and reasonable amount of income which the same might be expected to earn, under normal conditions in the locality wherein situated, if rented: Provided, That the market value of all farms used, occupied and cultivated by decedents at the time of their death or bona fide tenants shall be arrived at according to the fair and reasonable value of the property for the purpose for which it is actually used regardless of what the value of the property would be if used for some other purpose and that the market value shall be arrived at by giving consideration to the fair and reasonable income which the same might be expected to earn under normal conditions in the locality wherein situated, if rented. The market value is determined by appraisement as provided by statute.

EXEMPTIONS ALLOWED

- (1) All property transferred to the state or to any county, school district or municipality;
- (2) No transfer of \$200 or less is subject to the tax;

(3) Property transferred to a widow or widower of a deceased person--an exemption of \$30,000;

(4) Property transferred to the father, mother, child or stepchild of the decedent--an exemption of \$10,000;

(5) Property transferred to a grandchild--an exemption of \$5,000;

(6) All property transferred to a person or corporation, foreign or domestic, in trust or for the use solely for educational, literary, scientific, religious or charitable purposes: Provided, That transfers to persons resident of another state or a foreign corporation, the exemption would be limited to the laws of that state exempting like property under similar conditions and being transferred to a person or corporation in this state; and

(7) In computing the tax upon property transferred to the brother, sister, half brother or half sister of the decedent, if at the time of death the decedent was unmarried, there shall be allowed an exemption of ten thousand dollars.

RATES

Tax rates are graduated according to relationship to the decedent and the amount of property transferred and are divided into "primary rates" and "rates on excess". Rates are based upon four classes of receivers as follows:

Class 1. Spouse, children, stepchildren, descendants of children and parents of decedent;

Class 2. Brothers and sisters, including brothers or sisters of the half blood;

Class 3. Persons further removed in relationship than brother and sister; and

Class 4. Strangers and institutions.

Primary rates are levied on all property in excess of the personal exemption allowed and not exceeding fifty thousand dollars as follows:

- Class 1-- 3%
- Class 2-- 4%
- Class 3-- 7%
- Class 4--10%

Excess rates are levied on all property in excess of fifty thousand dollars in accordance with the following scale:

VALUE OF SHARE	CLASS I	2	3	4
\$50,001- 150,000	5%	6%	9%	12%
150,001- 300,000	7%	8%	11%	14%
300,001- 500,000	9%	10%	15%	18%
500,001- 1,000,000	11%	14%	20%	24%
1,000,001 and over	13%	18%	25%	30%

NOTE: In determining amount of tax upon an interest in excess of fifty thousand dollars, the amount of allowable exemption should be deducted and remainder of first fifty thousand assessed at primary rate and remaining value assessed at the graduated rate. 138 W.Va. 296, 75 S.E.2d 851.

An additional tax was also imposed upon the transfer of property of every person who, after the effective date of

July 1, 1976 shall die a resident of this state, the amount of which shall be a sum equal to the excess (if any) of:

(1) The maximum amount of the credit, allowable under the applicable revenue laws of the United States imposing an estate, inheritance, legacy and succession taxes paid to the several states of the United States, over

(2) The total amount of all constitutionally valid estates, inheritance, legacy and succession taxes actually paid to the several states of the United States (other than this state) and paid to this state under section 1 (11-11-1) of this article.

ALLOCATION AND USE

Deposited to the general revenue fund and appropriated by the legislature for general governmental purposes.

A chart showing the history of collections beginning in 1905 to the present follows on the next page.

ESTATE AND INHERITANCE TAX COLLECTIONS

NET YIELD

YEAR ENDING JUNE 30	AMOUNT COLLECTED	% FLUCTUATION /YEAR
1905	\$10,494.86	
1906	\$26,052.10	148.24%
1907	\$95,010.76	264.70%
1908	\$87,966.82	-7.41%
1909	\$115,746.50	31.58%
1910	\$91,680.79	-20.79%
1911	\$107,510.69	17.27%
1912	\$170,224.73	58.33%
1913	\$70,580.37	-58.54%
1914	\$278,960.07	295.24%
1915	\$85,388.83	-69.39%
1916	\$156,734.31	83.55%
1917	\$266,866.80	70.27%
1918	\$338,885.17	26.99%
1919	\$289,024.39	-14.71%
1920	\$321,131.36	11.11%
1921	\$700,864.76	118.25%
1922	\$601,805.39	-14.13%
1923	\$757,169.56	25.82%
1924	\$765,192.57	1.06%
1925	\$876,655.43	14.57%

YEAR	AMOUNT COLLECTED ESTATE AND INHERITANCE TAX	FLUCTUATION
1926	\$802,761.55	-8.43%
1927	\$1,027,733.50	28.02%
1928	\$667,456.54	-35.06%
1927	\$1,233,501.11	84.81%
1928	\$667,456.54	-45.89%
1929	\$1,233,501.11	84.81%
1930	\$752,070.98	-39.03%
1931	\$1,076,306.23	43.11%
1932	\$415,412.82	-61.40%
1933	\$310,437.97	-25.27%
1934	\$4,269.69	-98.62%
1935	\$491,363.77	11408.18%
1936	\$509,946.28	3.78%
1937	\$514,577.29	0.91%
1938	\$554,113.09	7.68%
1939	\$699,657.23	26.27%
1940	\$520,958.34	-25.54%
1941	\$1,666,017.99	219.80%
1942	\$515,460.26	-69.06%
1943	\$642,759.62	24.70%
1944	\$430,569.12	-33.01%
1945	\$618,544.30	43.66%

YEAR ENDING JUNE 30	AMOUNT COLLECTED ESTATE AND INHERITANCE TAX	% FLUCTUATION
1946	\$672,083.32	8.66%
1947	\$899,771.95	33.88%
1948	\$992,805.70	10.34%
1949	\$1,085,597.55	9.35%
1950	\$887,857.21	-18.21%
1951	\$1,246,974.93	40.45%
1952	\$1,357,389.64	8.85%
1953	\$1,301,930.65	-4.09%
1954	\$1,853,194.96	42.34%
1955	\$1,910,213.62	3.08%
1956	\$1,630,281.93	-14.65%
1957	\$1,893,624.70	16.15%
1958	\$2,200,466.85	16.20%
1959	\$2,481,427.26	12.77%
1960	\$2,430,257.93	-2.06%
1961	\$2,935,985.33	20.81%
1962	\$2,676,223.09	-8.85%
1963	\$3,544,521.02	32.44%
1964	\$3,173,894.92	-10.46%
1965	\$4,126,047.37	30.00%
1966	\$4,765,123.60	15.49%
1967	\$4,189,058.77	-12.09%

YEAR ENDING JUNE 30	AMOUNT COLLECTED ESTATE AND INHERITANCE TAX	% FLUCTUATION
1968	\$5,040,453.49	20.32%
1969	\$6,012,045.61	19.28%
1970	\$5,009,087.73	-16.68%
1971	\$4,777,472.28	-4.62%
1972	\$5,597,549.82	17.17%
1973	\$7,842,960.09	40.11%
1974	\$7,842,960.09	0.00%
1975	\$7,301,352.96	-6.91%
1976	\$7,838,124.59	7.35%
1977	\$9,064,355.30	15.64%
1978	\$12,681,340.47	39.90%
1979	\$10,265,326.55	-19.05%
1980	\$12,491,409.48	21.69%
1981	\$13,062,530.66	4.57%
1982	\$14,141,823.68	8.26%
1983	\$16,766,165.12	18.56%
1984	\$18,291,957.14	9.10%
1985	\$20,145,778.89	10.13%
1986	\$19,832,937.34	-1.55%
1987	\$6,741,738.73	-66.01%
1988	\$6,457,514.33	-4.22%
1989	\$4,955,397.46	-23.26%

YEAR ENDING JUNE 30	AMOUNT COLLECTED ESTATE AND INHERITANCE TAX	% FLUCTUATION
1990	\$6,928,067.97	39.81%
1991	\$7,547,539.61	8.94%
1992	\$7,417,926.00	-1.72%
1993	\$27,289,289.19	267.88%
1994	\$9,320,115.09	-65.85%
1995	\$8,512,571.81	-8.66%
1996	\$10,266,478.68	20.60%
1997	\$17,366,529.07	69.16%
1998	\$13,210,882.44	-23.93%
1999	\$27,325,999.87	106.84%
2000	\$21,102,624.13	-22.77%
2001	\$17,540,489.77	-16.88%
2002	\$13,321,683.71	-24.05%
2003	\$10,835,905.00	-18.66%
2004	\$9,301,246.00	-14.16%
2005	\$4,797,239.04	-48.42%
2006	\$591,724.15	-87.67%
2007	\$199,364.00	-66.31%
2008	\$46,046.00	-76.90%

BUSINESS REGISTRATION TAX

(ENACTED JULY 1, 1970; entitled "Business Franchise
Registration Tax from 1970-1986)

FORMERLY ENTITLED "GENERAL LICENSE TAX" (First year enacted 1863)

CODE CITATION

Chapter 11, Article 12, Sections 1 through 26 inclusive
(amended 7/1/86)
Chapter 18, Article 9, Sections 6 and 6a
(repealed effective 7/1/71)
Chapter 18, Article 9A, Section 16

ADMINISTRATION

State Tax Commissioner

CURRENT SUMMARY

The business registration tax applies to all forms of business activity conducted in the state of West Virginia whether it is in the form of sole proprietors, corporations, or partnerships. Each business must apply to the tax commissioner and pay a yearly fee for a registration certificate. The certificate is issued on a fiscal year basis, it applies from July 1 to June 30. The annual fee is fifteen dollars per business location, however as of July 1, 1999, the business registration tax will be thirty dollars.

GENERAL PROVISIONS

Prior to July 1, 1970 statutes provided for a state tax on state licenses, except on motor vehicles and on owners, chauffeurs, operators and dealers in motor vehicles; hunting and fishing licenses; and state licenses paid directly to the state auditor and the secretary of state.

The 1970 legislature amended and reenacted Article 12, Chapter 11, and was cited as the "Business Franchise Registration Tax". The article was made effective July 1, 1970 and all annual certificates issued thereunder were to be for one year beginning the first day of July. As a result, part of the yield for fiscal 1969-70 results from the business franchise registration tax.

The 1986 legislature amended the business registration tax by deleting the word franchise within the tax name. Also transient vendors will now be licensed by the tax commissioner prior to conducting business within the state. This was formerly administered by the department of labor. Other minor changes were made.

PERSONS REQUIRED TO PAY TAX

A license is required to engage in or operate within the state of West Virginia any businesses, activities, trades or employments enumerated in Chapter 11, Article 12 of the code of West Virginia, as amended.

Special sections of chapter 11, article 12, deal with persons who are transient vendors, collection agencies, employment agencies and drug paraphernalia.

EXEMPTIONS

Any business with the gross income of which is \$4,000 or less; any organization exempt from federal income taxes under section 501 of the internal revenue code of 1986; activities of state and political subdivisions with sales of tangible personal property, admissions or services, when they compete with the activities of another person; activities of the United States or its agencies which are exempt from state taxation; business of agriculture, farming and farmers; any foreign retailer not doing business in state who voluntarily collects and remits use tax on sales; judicial sales directed by law or court order; sales for delinquent taxes of real or personal property; the conducting of charitable bingo, raffles, horse or dog racing or the operation, maintenance, sales and services during the conducting of horse or dog racing; occasional or causal sales of property or services.

RATES

Fifteen dollars tax for each location of business prior to July 1, 1999. As of July 1, 1999, thirty dollars per year.

ALLOCATION AND USE

Effective July 1, 1971 funds are to be deposited to the general revenue fund in accordance with Section 16, Article 9A, Chapter 18. Previously funds were deposited in the general school fund and appropriated by the legislature for support of state free schools as provided in Chapter 18,

Article 9, Sections 6 and 6a, code of West Virginia, as amended and subsequently repealed.

BUSINESS REGISTRATION TAX NET YIELD

FISCAL YEAR	AMOUNT COLLECTED	PERCENTAGE CHANGE PER FISCAL YEAR
1950-51	\$582,679.00	
1951-52	\$577,484.00	-0.89%
1952-53	\$567,543.00	-1.72%
1953-54	\$568,800.00	0.22%
1954-55	\$567,314.00	-0.26%
1955-56	\$588,357.00	3.71%
1956-57	\$552,201.00	-6.15%
1957-58	\$283,033.00	-48.74%
1958-59	\$221,481.00	-21.75%
1959-60	\$279,129.00	26.03%
1960-61	\$276,892.00	-0.80%
1961-62	\$377,838.00	36.46%
1962-63	\$364,255.00	-3.59%
1963-64	\$270,096.00	-25.85%
1964-65	\$214,703.00	-20.51%
1965-66	\$230,406.00	7.31%
1966-67	\$215,634.00	-6.41%
1967-68	\$181,175.00	-15.98%
1968-69	\$247,799.00	36.77%
1969-70	\$377,345.00	52.28%
1970-71	\$1,039,371.00	175.44%
1971-72	\$880,728.00	-15.26%
1972-73	\$991,013.00	12.52%
1973-74	\$903,736.00	-8.81%

FISCAL YEAR	COLLECTIONS	%CHANGE FROM PER FISCAL YEAR
1974-75	\$854,250.00	-5.48%
1975-76	\$996,894.00	16.70%
1976-77	\$985,300.00	-1.16%
1977-78	\$895,120.00	-9.15%
1978-79	\$1,108,649.00	23.85%
1979-80	\$1,018,060.00	-8.17%
1980-81	\$1,170,644.00	14.99%
1981-82	\$1,289,563.00	10.16%
1982-83	\$1,279,088.00	-0.81%
1983-84	\$1,275,356.00	-0.29%
1984-85	\$1,482,070.00	16.21%
1985-86	\$1,500,979.00	1.28%
1986-87	\$1,673,696.00	11.51%
1987-88	\$1,474,739.00	-11.89%
1988-89	\$1,540,204.00	4.44%
1989-90	\$1,087,040.00	-29.42%
1990-91	\$1,734,609.00	59.57%
1991-92	\$1,525,406.00	-12.06%
1992-93	\$1,483,648.00	-2.74%
1993-94	\$1,411,352.00	-4.87%
1994-95	\$1,685,101.00	19.40%
1995-96	\$1,575,270.00	-6.52%
1996-97	\$1,582,981.00	0.49%
1997-98	\$2,072,346.00	30.91%
1998-99	\$2,345,788.85	13.19%
1999-2000	\$2,003,319.43	-14.60%

FISCAL YEAR	AMOUNT COLLECTED	PERCENTAGE CHANGE PER FISCAL YEAR
2000-01	\$1,322,680.12	-33.98%
2001-02	\$1,923,971.94	45.46%
2002-03	\$1,576,563.00	-18.06%
2003-04	\$1,630,825.00	3.44%
2004-05	\$1,953,552.42	19.79%
2005-06	\$1,818,860.49	-6.89%
2006-07	\$1,290,955.00	-29.02%
2007-08	\$2,291,866.00	77.53%

CORPORATE LICENSE TAX
Repealed effective July 1, 2008

(Charter Tax)
(FIRST YEAR ENACTED--1939)

CODE CITATION

Chapter 11, Article 12, Sections 76 thru 89 (Repealed 7/1/93)
Chapter 11, Article 12C, Sections 1 thru 12 inclusive.

ADMINISTRATION

Secretary of State and State Tax Commissioner

GENERAL PROVISIONS

Every domestic corporation is required to pay an annual license tax on its charter for the fiscal year beginning July 1 of each year and to be paid every year regardless of whether or not any business is transacted. Tax is based upon the corporations' authorized capital stock.

Every foreign corporation licensed to do business in West Virginia must also pay a license tax in the same manner as domestic corporations; however, the tax is assessed and fixed according to the proportion of its issued and outstanding capital stock which is represented by its property owned and used in this state. The tax shall be at the rate prescribed for domestic corporations plus seventy-five percent of such tax.

The secretary of state collects the first year's assessment upon application for a certificate of incorporation and thereafter, the annual tax is collected by the state tax commissioner.

The statute also provides that every foreign corporation and every domestic corporation, whose principal place of business or chief works is without this state, shall pay an annual fee of ten dollars for the services of the secretary of state as attorney-in-fact for such corporation, which fee shall be collected by the same officers, accounted for in the same way, and shall be due and payable at the same time as the usual license tax.

PERSONS REQUIRED TO FILE RETURNS TO PAY TAX

Every domestic corporation (one incorporated by or under the laws of this state and which has its principal place of business in West Virginia) and every foreign corporation (one incorporated by or under the laws of another state or which has its principal place of business or chief works located without this state).

BASIS OF TAX

- (a) Tax on domestic corporations is based upon authorized capital stock.
- (b) Tax in foreign corporations is based upon the proportion of issued and outstanding capital stock which is represented by property owned and used in West Virginia.

EXEMPTIONS

Nonprofit corporations are exempt from payment of the corporate license tax, but must file a return with the tax commissioner and pay the annual fee of the secretary of state as attorney in fact.

RATES

Attorney in fact 25.00 per year

(All corporations must pay yearly in addition to charter tax.)

DOMESTIC CORPORATIONS

Total Authorized Capital Stock	Tax
LESS than \$5,000.00	\$ 20.00
> \$5,000.00 < \$10,000.00	30.00
> \$10,000.00 < \$25,000.00	40.00
> \$25,000.00 < \$50,000.00	50.00
> \$50,000.00 < \$75,000.00	80.00
> \$75,000.00 < \$100,000.00	100.00
> \$100,000.00 < \$125,000.00	110.00
> \$125,000.00 < \$150,000.00	120.00
> \$150,000.00 < \$175,000.00	140.00
> \$175,000.00 < \$200,000.00	150.00
> \$200,000.00 < \$1,000,000.00*	180.00
>\$1000,000.00 <\$15,000,000.00**	340.00
>\$15,000,000.00	2,500.00

* Plus an additional twenty cents upon each \$1,000.00 or fraction

thereof, in excess of \$200,000.00.

**Plus an additional fifteen cents upon each \$1,000.00 or fraction thereof, in excess of \$1,000,000.00.

FOREIGN CORPORATIONS

Same rate as for domestic corporation plus seventy-five percent of such tax; minimum tax--\$250; annual fee to the secretary of state as attorney-in-fact--\$10.

USAGE

Deposited to general revenue fund and appropriated by the legislature for general governmental purposes.

Effective July 2001, one-half of the attorney-in-fact fees will be deposited in the general revenue fund and one-half in the fees and services account in the secretary of state's office.

CORPORATE LICENSE TAX

FISCAL YEAR	
1958-59	\$1,496,318.50
1959-60	\$856,102.82
1960-61	\$1,752,769.26
1961-62	\$1,196,508.71
1962-63	\$1,205,962.91
1963-64	\$1,408,802.41
1964-65	\$1,369,703.83
1965-66	\$1,623,569.59
1966-67	\$1,377,254.76
1967-68	\$1,519,709.43
1968-69	\$1,560,294.35
1969-70	\$1,629,488.44
1970-71	\$1,902,761.26
1971-72	\$1,812,847.70
1972-73	\$1,869,721.84
1973-74	\$2,015,796.94
1974-75	\$1,897,671.16
1975-76	\$1,420,138.93
1976-77	\$2,267,761.22
1977-78	\$2,197,254.59
1978-79	\$2,362,939.20
1979-80	\$2,622,590.42
1980-81	\$2,499,386.41

1981-82	\$2,905,727.53
1982-83	\$2,617,354.15
1983-84	\$1,804,065.74
1984-85	\$3,566,547.07
1986-87	\$2,892,897.92
1987-88	\$1,557,957.18
1988-89	\$4,018,552.12
1989-90	\$2,785,114.45
1990-91	\$3,884,340.05
1991-92	\$3,634,283.13
1992-93	\$3,563,736.03
1993-94	\$2,928,119.12
1994-95	\$4,116,596.27
1995-96	\$4,659,110.96
1996-97	\$4,591,053.10
1997-98	\$5,349,863.25
1998-99	\$5,064,761.95
1999-2000	\$5,135,215.49
2000-2001	\$3,777,897.67
2001-2002	\$4,959,290.27
2002-2003	\$5,127,355.00
2003-2004	\$5,953,280.00
2004-2005	\$6,690,261.00
2005-2006	\$5,361,113.00
2006-2007	\$6,918,318.00
2007-2008	\$3,950,720.00

USE TAX

(FIRST YEAR ENACTED--1951)

CODE CITATION

Chapter 11, Article 15A, Sections 1 to 28 inclusive.

ADMINISTRATION

State Tax Commissioner

CURRENT SUMMARY

The current use tax is an excise tax levied and imposed upon the use in West Virginia of tangible personal property and taxable services at the rate of six percent of the purchase price of the good or service. The tax is payable by the user and is remitted by the retailer or the user to the tax commissioner dependent upon the particular circumstances of the sale.

GENERAL PROVISIONS

This tax is generally assumed to supplement the consumers' sales and service tax. It is not imposed upon consumers who are subject to the consumers' sales and service tax but is imposed upon the use in this state of tangible personal property or taxable services furnished or delivered within this state to consumers or users within this state upon the basis of the purchase price of such property or taxable service. Purchase of tangible personal property or services made for the government of the United States or any of its agencies by ultimate consumers are also subject to the use tax.

The 1988 legislature increased the use tax to six percent of the purchase price, beginning June 1, 1988 and ending June 30, 1989, at which time the rate shall revert to the prior rate of five percent. The rate increase will be used to make the first payment on the thirty million dollar loan from the pneumoconiosis fund due by June 30, 1989. The remainder of such funds shall be transferred to the public employee insurance fund on a quarterly basis.

The 1989 special session, that was held beginning January 25th, made the temporary increase in the use tax permanent. The tax shall remain at six percent of the

purchase price, beginning March 1, 1989. There shall still remain a transfer of one sixth of the tax to pay the remainder, if any, of the first payment due, plus interest, to the pneumoconiosis fund, by June 30, 1989, for repayment of loan from this fund. The transfers to the public employees insurance agency shall cease as of March 1, 1989.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

All out-of-state mail order houses or retailers who maintain a store or place of business located in this state must collect the use tax on all taxable sales of tangible personal property or services made for use by customers located in West Virginia, regardless of the fact that the entire transaction may be handled through the mail and the merchandise shipped by the out-of-state vendor directly to the purchaser.

The use tax must also be collected by all other out-of-state "retailers" or vendors who do not have a retail store or place of business within West Virginia and who are authorized to collect the tax and those who maintain within this state an office, warehouse, distribution point, or any agent operating within this state under the authority of the "retailer" or vendor, whether such places of business or agents are located here permanently or temporarily.

Any person who uses any tangible personal property or services upon which the tax has not been paid either to a retailer or direct to the tax commissioner shall be personally liable for such tax.

The 1983 legislature removed the exemption of gasoline and special fuel sales that had been allowed under the use tax. Beginning April 1, 1983 gasoline and special fuel furnished or delivered within this state or purchased outside this state, is subject to a tax at five percent of the average wholesale price, as defined by chapter 11, article 15A, section 13. This tax shall also be applied to motor carriers operating within this state, with conditions. All proceeds collected from this tax shall be deposited into the state road fund.

The 1986 legislature reinstated the credit on the use of a particular item of tangible personal property equal to the amount, if any, of sales tax lawfully paid to another state for the acquisition of that property. The amount of credit shall not exceed the amount of tax imposed. The credit shall apply to claims for refund or credit of use tax filed after

August 31, 1986 for taxable purchases made on or after July 1, 1985 that were legally subject to a sales tax or compensating use tax paid in another state and then also taxed under article 15A. (See 11-15A-10a)

The 1987 legislature revised the use tax so that the exemptions are the same as the consumer sales tax exemptions. Also the tax is imposed upon all services which are not specifically exempt. Exempt certificates and direct pay permits can be obtained, or claims for refund and credit may be applied for after tax is paid upon exempt purchases.

Beginning July 1, 1987 the use tax shall also be placed on taxable services, the nature of which are subject to the consumer sales tax.

BASIS OF TAX

The tax base is the purchase price of tangible personal property or taxable services. Cash discounts allowed and taken on sales are not included in the purchase price.

EXEMPTIONS ALLOWED

(1) All articles of tangible personal property brought into the state of West Virginia by a nonresident individual thereof for his or her use or enjoyment, except gasoline and special fuel: Provided, That fuel contained in the supply tank of a motor vehicle that is not a motor carrier shall not be taxable.

(2) Tangible personal property or services, the gross receipts from the sale of which are exempted from the sales tax by the terms of article 15 (11-15-1 et seq.), as amended.

(3) Tangible personal property or services, the gross receipts or the gross proceeds from the sale of which are required to be included under the consumers' sales tax law, as amended.

(4) Tangible personal property or services, the sale of which in this state is not subject to the West Virginia consumers' sales tax.

(5) Sales of mobile homes to be utilized by purchasers as their principal year-round residence and dwelling: Provided, That these mobile homes shall be subject to tax at the three percent rate.

(6) Tangible personal property purchased outside this state for use outside this state by nonresident or business entity not doing business in this state, who or which later brings such property into this state to establish a permanent residence or business in this state, if property purchased more than six months prior to date property was brought into state. (See 11-15A-3a)

(7) Industrial materials and equipment owned by the federal government within the state of West Virginia of a character not ordinarily readily obtainable within the state shall not be subject to use tax when sold, if such industrial materials and equipment would not be subject to use taxes if such were sold outside of the state for use in West Virginia.

(8) This article shall not apply to purchases made by counties or municipal corporation.

All exemptions effective July 1, 1987.

RATES

Five percent of the purchase price of tangible personal property or services. Beginning June 1, 1988 and ending June 30, 1989 the rate shall be increased to six percent of purchase price. Beginning March 1, 1989, the temporary increase was made permanent at six percent of the purchase price.

ALLOCATION AND USE

The proceeds of this tax are devoted to the support of free schools.

All receipts are deposited to the general revenue fund and appropriated by the legislature.

WEST VIRGINIA USE TAX NET YIELDS (Gross minus refunds/credits)

FISCAL YEAR	AMOUNT COLLECTED	PERCENTAGE CHANGE
1962-63	\$ 864,002.56	
1963-64	\$ 975,352.62	12.89%
1964-65	\$ 1,036,908.22	6.31%
1965-66	\$ 1,197,578.62	15.50%
1966-67	\$ 1,264,965.66	5.63%
1967-68	\$ 1,495,812.12	18.25%
1968-69	\$ 2,280,640.82	52.47%
1969-70	\$ 10,490,360.38	359.97%
1970-71	\$ 2,433,166.57	-76.81%
1971-72	\$ 2,272,428.83	-6.61%
1972-73	\$ 2,587,928.93	13.88%
1973-74	\$ 3,294,091.79	27.29%
1974-75	\$ 3,969,191.93	20.49%
1975-76	\$ 4,326,618.33	9.01%
1976-77	\$ 5,889,999.53	36.13%
1977-78	\$ 5,218,510.43	-11.40%
1978-79	\$ 5,289,047.36	1.35%
1979-80	\$ 5,651,385.45	6.85%
1980-81	\$ 5,856,028.55	3.62%
1981-82	\$ 8,853,176.63	51.18%
1982-83	\$ 9,876,671.31	11.56%
1983-84	\$ 10,640,370.73	7.73%
1984-85	\$ 11,624,552.28	9.25%
1985-86	\$ 11,722,394.20	0.84%
1986-87	\$ 12,118,019.88	3.38%

FISCAL YEAR	AMOUNT COLLECTED	% CHANGE
1987-88	\$ 16,007,564.74	32.10%
1988-89	\$ 18,809,392.56	17.50%
1989-90	\$ 27,312,947.35	45.21%
1990-91	\$ 30,690,018.90	12.36%
1991-92	\$ 33,569,317.84	9.38%
1992-93	\$ 39,994,719.11	19.14%
1993-94	\$ 45,417,592.41	13.56%
1994-95	\$ 49,949,252.72	9.98%
1995-96	\$ 51,766,886.65	3.64%
1996-97	\$ 56,055,463.73	8.28%
1997-98	\$ 61,936,791.62	10.49%
1998-99	\$ 68,165,167.53	10.06%
1999-2000	\$ 71,252,502.46	4.53%
2000-2001	\$ 75,630,942.80	6.15%
2001-2002	\$ 76,812,587.44	1.56%
2002-2003	\$ 83,842,976.00	9.15%
2003-2004	\$ 93,373,188.00	11.37%
2004-2005	\$ 102,950,409.00	10.26%
2005-2006	\$ 113,315,058.47	10.07%
2006-2007	\$ 126,934,815.00	12.02%
2007-2008	\$ 117,828,102.00	-7.17%

PROPERTY TRANSFER TAX

(FIRST YEAR ENACTED--1959)

CODE CITATION

Chapter 11, Article 22, Sections 1 through 10 inclusive.

GENERAL PROVISIONS

This is a state excise tax imposed upon the privilege of transferring title to real estate and includes any deed, instrument, or writing whereby any real property within the state or any interest therein shall be granted, conveyed or otherwise transferred to the grantee, purchaser or any other person.

PAYMENT OF TAX

The payment of the tax imposed is evidenced by the affixing of a documentary stamp or stamps onto every document by the person executing, delivering or presenting for recording such document. Where any document on which the tax is imposed is offered to be recorded, the clerk of the county court shall determine that the proper amount of stamps are attached thereto before acceptance to be recorded.

Documentary stamps are provided by the state tax commissioner to the clerks of the various county courts whose duty it is to offer said stamps for sale and at the end of the month pay all of the proceeds collected from the sale of stamps to the state auditor for deposit to the general revenue fund.

BASIS OF TAX

The tax is based upon the amount of the full actual consideration paid or to be paid on property conveyed or transferred, or in the case of a gift of any other document without consideration, the actual monetary value of the property conveyed or transferred.

EXEMPTIONS

Wills, transfers of real property where the value of the property transferred is one hundred dollars or less, testamentary or inter vivos trusts, deeds of partition, deeds made pursuant to mergers of corporations, deeds made by subsidiary corporation to its parent corporation for no

consideration other than the cancellation or surrender of the subsidiary's stock, leases, transfers between husband and wife, between parent and child, or between parent and child and his or her spouse, without consideration, transfers without consideration between a principal and straw party for any purpose, transfers to or between voluntary charitable or educational associations or trustees thereof and like nonprofit corporations having the same or similar purposes quit claim or corrected deeds without consideration, transfers to or from the United States, the state of West Virginia, or to or from any of their instrumentalities, agencies or political subdivisions, by gift dedication, deed or condemnation proceedings, or mortgages or deeds of trust given as security for a debt.

In 1999 two additional categories were added to the list of exemptions: 1) These were transfers without consideration grandparent and grandchild or grandparent and grandchild and his or her spouse. 2) Deeds made pursuant to mergers of limited liability companies, partnerships, limited partnerships, testamentary or inter vivos trusts, deeds made pursuant to conversions to limited liability companies from corporations, partnerships, limited partnerships or trusts.

RATE

Rate of tax is one dollar and ten cents for five hundred dollars, or fraction thereof, based upon value of property conveyed or transferred. Chapter 196, acts of the legislature, 1967, provided that effective January 1, 1968 an additional tax of fifty-five cents for each five hundred dollars or fraction thereof be imposed as a county tax to be used for county purposes. Upon majority vote at county commission, the county may raise the county tax to the same amount as the state tax, effective July 1, 1989.

Effective January 1, 2003, it became legal for any county which had created a farm land protection program to add an additional county excise tax to the privilege of transferring the title to help fund the farm land protection program. The rate may be imposed at a maximum of one dollar and ten cents for each five hundred dollars of value.

In the 2007 legislative session a transfer fee of twenty dollars was added to the property transfer excise tax.

This additional twenty dollar fee was dedicated to the West Virginia Affordable Housing Trust Fund.

ALLOCATION AND USE

Deposited to the general revenue fund and appropriated by the legislature for general governmental purposes. Twenty dollar additional fee added in 2007 is dedicated to the West Virginia Affordable Housing Trust Fund.

PROPERTY TRANSFER TAX NET YIELD

FISCAL YEAR	TOTAL
1959-60	\$ 78,770
1960-61	557,924
1961-62	492,517
1962-63	487,230
1963-64	553,878
1964-65	595,278
1965-66	718,504
1966-67	776,822
1967-68	745,293
1968-69	820,993
1969-70	750,054
1970-71	852,731
1971-72	1,116,450
1972-73	1,401,288
1973-74	1,515,752
1974-75	1,525,778
1975-76	1,931,367
1976-77	2,301,188
1977-78	2,848,197
1978-79	3,038,936
1979-80	3,104,689
1980-81	2,767,787
1981-82	3,236,370
1982-83	2,661,688
1983-84	3,174,765
1984-85	3,063,283
1985-86	3,222,933
1986-87	3,890,130
1987-88	3,579,677
1988-89	3,937,797
1989-90	3,780,130
1990-91	3,631,005
1991-92	3,658,022
1992-93	4,599,272
1993-94	4,656,857
1994-95	4,861,499
1995-96	4,934,594
1996-97	5,317,541
1997-98	6,023,891
1998-99	6,387,740
1999-00	6,507,868
2000-01	6,621,182

PROPERTY TRANSFER TAX NET YIELD CONTINUED

Fiscal Year	Amount
2001-2002	7,314,554.
2002-2003	8,365,472.
2003-2004	10,128,603.
2004-2005	12,171,339.
2005-2006	13,658,145.
2006-2007	12,248,630.
2007-2008	11,698,879.

PROPERTY TAX

(FIRST YEAR ENACTED--1863)

CODE CITATION

Chapter 11, Selected Articles.

ADMINISTRATION

The ad valorem or property tax is levied upon all real and personal property. Assessments are made in each county, by the assessor of such county, of all of such property with the exception of public utility property, which is assessed by the board of public works. Pursuant to such assessments, the respective levies are certified to the state tax commissioner by the local levying bodies, which are: for county purposes--the county commission, for school purposes--the county board of education and for municipal purposes--the municipal council. Levies against public utilities are made by the state auditor, who collects public utility taxes and distributes same to the counties. Collections of all other property taxes are made by the sheriff of each county who distributes such taxes into the proper funds and remits to the state auditor that portion of property taxes applicable to the state general revenue fund.

GENERAL PROVISIONS

One of the oldest and most firmly entrenched forms of taxation, as well as a principal source of revenue, is that of ad valorem or property taxation. This includes taxes upon real and personal property and public utility property. The tax limitation amendment to the constitution, ratified in 1932, has somewhat restricted income from this source of revenue to the state, which depends largely upon "direct taxation" for its revenue.

Revenues derived from property taxes accrue to the counties, schools, state and municipalities. Rates vary among the counties, as do the percentage of assessed to appraised valuations. (See exhibits)

Real estate is assessed at the place where it is located, and personal property is generally assessed at the domicile of the

owner; but goods, wares and chattels may be assessed in the district where they are found on the assessment date. Intangibles arising from business transactions are taxable at the principal office of the company; or, if there is no such office in the state, then at the place where the business operations are carried on. Tax on intangibles will gradually be eliminated beginning in 1998 and continuing until 2003.

Chattel interests in real or tangible personal property are tangible property for ad valorem property tax purposes, which shall be assessed and taxed in the levy classification in which the underlying real or tangible personal property is taxed for ad valorem property tax purposes. This clarification was added in 1997. In the 2000 legislative the terms "underlying real" were removed from the definition and chattel interests in real and personal property were all deemed to be tangible personal property and are to be assessed and taxed as such.

There are special assessment methods for valuation applied to certain manufacturing production property and capital additions to that property. (WV Code Chapter 11, Articles 6 E and 6 F) There are also special assessment procedures for managed timber land that is used for commercial production. (WV Code Chapter 11, Article 1C, Section 11a) There is special classification of wind power projects as pollution control equipment.

Public service corporations such as railroads, pipeline companies and telephone and telegraph companies make their returns to the state tax commissioner. The property of such companies is apportioned throughout the several counties in which it operates and is then subdivided into the municipal districts within the county. The state auditor computes the taxes, based upon the assessed valuation made by the board of public works and by using the tax levies as approved by the levying bodies in each county. Taxes are collected by the state auditor and distributed to the counties.

During the 1997 legislative session Chapter 11, Article 6, Section 1 of the code was amended to add a new section to the article relating to tax assessments of commercial motor vehicles and expanded coverage for imposition of an ad valorem tax on public service businesses to include commercial vehicles subject to proportional registration agreements involving other states. The tax was effective May 1, 1998. Effective March 9, 2000, and additional section was added to Chapter 11, Article 6G that allowed reduced fees for a portion

of the year.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

(a) Real property: Property owners as of July 1 each year.

(b) Personal property: Persons residing in this state who own personal property located in or out of the state are subject to tax. Any person who at any time before the assessment year transfers by loan, deposit or gift, any notes, bonds, bills and accounts receivable, stocks and other intangible personal property, which are subject to taxation to anyone, shall be liable for payment of taxes if such transfer is made for the purpose of evading taxation. Companies shall be assessed for property, stock and/or capital.

(c) Public Utility Property: The owner or operator or a public service corporation shall be liable for filing returns to the board of public works and for payment of tax.

BASIS OF TAX

The statute requires all property to be assessed at its true and actual value. Property is classified for the purposes of taxation, but this classification is not a variation of assessed valuations but rather a distinction as to rates of tax.

DEDUCTIONS ALLOWED

None.

EXEMPTIONS

The following property is exempt from taxation:

(a) property belonging to the United States (except that permitted by it to be taxed);

(b) property belonging to the state;

(c) property belonging to any county, district, city, village or town in this state and used for public purposes; and property acquired by such in a lease purchase agreement.

(d) property located in this state belonging to any city, town, village, county or any other political subdivision of another state and used for public purposes;

- (e) property used exclusively for divine worship;
- (f) parsonages and the household goods and furniture pertaining thereto;
- (g) mortgages, bonds and other evidence of indebtedness in the hands of bona fide owners and holders hereafter issued and sold by churches and religious societies for the purposes of securing money to be used in the erection of church buildings or paying indebtedness thereon;
- (h) cemeteries;
- (i) property belonging to, or held in trust for, colleges, seminaries, academies and free schools, if used for educational, literary or scientific purposes, including books, apparatus, annuities and furniture;
- (j) property used for public purpose of distributing electricity, water or natural gas or providing sewer service by a duly chartered nonprofit corporation when such property is not held, leased out or used for profit.
- (k) property belonging to, or held in trust for, colleges or universities located in West Virginia, or any public or private nonprofit foundation or corporation which receives contributions exclusively for such college or university, if the property or dividends, interest, rents or royalties derived therefrom are used or devoted to educational purposes of such college or university;
- (l) tangible personal property which was consigned from a point of origin outside the state to a warehouse, public or private, within the state for storage in transit to a final destination outside the state; further clarified during the 1997 legislative session, which added a new code section addressing application of exemption to finished goods in a warehouse;
- (m) public and family libraries;
- (n) property used for charitable purposes and not held or leased out for profit;
- (o) property used for area economic development purposes by nonprofit corporations when such property is not leased out for profit;

- (p) literary halls, dormitories and club rooms of college societies when not leased or otherwise used for profit;
- (q) property belonging to benevolent associations, not conducted for private profit;
- (r) property belonging to any public institution for the education of the deaf, dumb or blind, or any hospital not held or leased out for profit;
- (s) house of refuge, lunatic or orphan asylum;
- (t) homes for children or for the aged, friendless or infirm, not conducted for private profit;
- (u) fire engines and equipment;
- (v) property on hand on the assessment date to be used in the subsistence of livestock;
- (w) household goods, personal effects, if such household goods and personal effects are not held or used for profit (constitutional amendment 1972), and food stores for family use;
- (x) shares in companies whose property or capital stock is assessed. In 1997 this exemption began to be eliminated on a progressive scale until the year 2003. Shares of stock in a banking institution, national banking association or industrial loan company shall be assessed at their true and actual value. The real estate of any such institution will be assessed as in other cases and a proportional share of the assessed value shall be deducted in ascertaining the market value of shares.
- (y) personal property owned by a resident but located and taxed in a foreign state;
- (z) bank deposits and money (constitutional amendment 1958);
- (aa) first \$20,000 of assessed valuation of any real property used exclusively for residential purposes and occupied by owner, state citizen--sixty-five years or older or permanently and totally disabled; and
- (bb) In the 1997 legislative session, intangible personal property with tax situs in this state that would have been taxable prior to April 2, 1997, shall be exempt from ad

valorem property tax beginning tax year 1998. This exemption will be phased in at a tax rate of fifty percent of assessed value in 1998, at forty percent in 1999, thirty percent in 2000, twenty percent in 2001, ten percent in 2002 and completely eliminated in 2003.

In 1999, an additional section was added to Chapter 11, Article 5; entitled section 14, pertaining to the assessment of motor vehicles previously titled jointly and awarded to one owner pursuant to a final divorce order. The assessment will be made to the person receiving possession of the vehicle; in the case of two jointly owned vehicles and one is awarded to each party, the assessor shall apportion the assessment so that each party will only pay taxes on the vehicle received pursuant to the order.

RATES

The property tax rates in West Virginia not only vary in each locality, but different kinds of property in the same locality are subject to different rates of tax. The statute (chapter 11, article 8, section 5) provides for four classes of property as follows:

Class I--tangible personal property used exclusively in agriculture, products of agriculture (including livestock) while owned by the producer, and all intangible personal property;

Class II--all property owned, used and occupied by the owner exclusively for residential purposes; all farms occupied and cultivated by their owners or bona fide tenants;

Class III--all real and personal property situated outside of municipalities exclusive of classes I and II above; and

Class IV--all real and personal property situated inside of municipalities exclusive of class I and II above.

The tax levies are, by statute, limited to fifty cents per one hundred dollars on class I, one dollar per one hundred dollars on class II, one dollar and fifty cents per one hundred dollars on class III and two dollars per one hundred dollars on class IV (article 8, section 6). These limitations also conform to the provisions of section 1 of article 10 of the constitution. In many localities the tax rates actually exceed the limitations because of debt service requirements which are not subject to diminution.

The better schools amendment of 1958, provided the following:

"Notwithstanding any other provision of the constitution to the contrary, the maximum rates authorized and allocated by law for tax levies on the several classes of property for the support of public schools may be increased in any school district for a period not to exceed five years, and in an amount not to exceed one hundred percent of such maximum rates, if such increase is approved, in the manner provided by law, by at least a majority of the votes cast for and against the same. (Amended by H.J.R. No. 14, 1982, after ratification by voters.)

"Notwithstanding any other provision of the constitution to the contrary, the maximum rates provided for tax levies by school districts on the several classes of property may be used entirely for current expense purposes; and all levies required for principal and interest payments on any bonded indebtedness, now or hereafter contracted, not to exceed five percent on the value of the taxable property therein, the value to be ascertained in accordance with section 8 of this article, shall be laid separate and apart and in addition to such maximum rates, but in the same proportions as such maximum rates are levied on the several classes of property.

"Notwithstanding the provisions of section 8 of this article relating to a vote of the people or any other provisions of this constitution, a county board of education may contract indebtedness and issue bonds for public school purposes as provided by law, if, when submitted to a vote of the people of the county, in the manner provided by law, the question of contracting indebtedness and issuing bonds is approved by a majority of the votes cast for and against the same. (Amended by H.J.R. No 14, 1982, after ratification by voters.)"

The 1982 legislature proposed and the people subsequently voted in favor of the property tax limitation and homestead exemption amendment of 1982 which states that all property subject to ad valorem taxation shall be assessed at sixty percent of its value, which shall be determined by statewide reappraisals as provided by general law as passed by the legislature. The first such appraisal shall be completed on or before the thirty-first day of March, 1985.

On the first day of July, 1982 and July of each year thereafter assessments shall be made under current statutory law until the values may be fixed as a result of the first statewide appraisal.

The homestead property tax exemption shall be increased from \$10,000 to \$20,000 for those sixty-five years old and over, and up to \$20,000 for those under sixty-five years old, subject to requirements, limitations and conditions as shall be prescribed by general law.

Effective in 2003 taxable year, any homestead exemption claimant who is otherwise qualified for the homestead exemption, but resides in a personal care home, nursing home or resides with a relative due to an accident or infirmity is allowed to claim the exemption and is not considered to have moved to a new homestead.

Effective July 1, 2008, senior citizens may elect to defer property tax increment increases if they meet income criteria. The amount of tax deferred shall be a lien on the property. The amounts deferred will be payable upon death of the owner, sale of the property or failure to maintain fire and flood insurance.

Effective March 10, 1990, all county assessors must develop a county valuation plan which will, within three years of that time, value all real and personal property at its fair market value. All counties must have an approved valuation plan in effect by July 1, 1991. When the valuation plan is approved, an assessor must immediately begin to implement the valuation process.

The state tax commissioner shall appraise industrial and natural resources property and the board of public works shall appraise public service businesses.

ALLOCATION AND USE

Property taxes are distributed by the sheriff of each county to the following units (or such thereof as apply):

- (a) the county, for all county purposes, including indebtedness;
- (b) school districts, for current school purposes;
- (c) magisterial and other road districts, for road and other debt service purposes other than county road debts;
- (d) municipalities, for municipal purposes including municipal debt service;

(e) the state auditor, to be deposited to general revenue fund and appropriated by the legislature for general governmental purposes; and

(f) other specially created taxing districts for indebtedness existing at the time of the adoption of the tax limitation amendment.

NOTE: Items (c) and (f) are no longer applicable since all old indebtedness existing at the time of adoption of the tax limitation amendment has been retired.

THE TABLES ON THE PAGES TO FOLLOW BREAKDOWN THE ASSESSED VALUATIONS AND THE TAXES LEVIED

GROSS YIELD STATE OF WV DISTRIBUTION OF TAXES LEVIED BY
PURPOSE
INCLUDES EXEMPTIONS

TAX YEAR	STATE	COUNTY	SCHOOL	MUNICIPAL	TOTAL
1970	495,478	27,603,801	97,201,307	13,473,247	138,773,833
1971	524,739	29,454,551	101,454,222	14,179,006	145,612,518
1972	561,182	31,499,942	107,376,764	14,583,048	154,020,936
1973	601,220	33,838,698	114,484,557	15,253,636	164,178,111
1974	648,168	38,491,956	128,177,643	15,606,947	182,924,714
1975	693,317	41,255,298	137,485,038	16,108,424	195,542,077
1976	747,866	44,389,862	147,087,831	16,732,040	208,957,599
1977	805,062	48,149,126	158,528,843	17,718,293	225,201,324
1978	914,201	53,986,944	177,234,394	19,363,904	251,499,443
1979	985,121	58,217,704	189,393,040	20,634,040	269,229,905
1980	1,065,384	64,697,292	206,533,328	21,977,436	294,273,440
1981	1,149,921	71,581,670	219,871,776	23,311,386	315,914,753
1982	1,351,432	83,949,199	252,322,267	28,857,505	366,480,403
1983	1,407,170	89,686,469	264,161,777	27,789,770	383,045,186
1984	1,432,621	90,672,494	268,691,816	28,750,005	389,546,936
1985	1,480,222	94,016,793	276,488,555	29,655,344	401,640,914
1986	1,556,140	98,860,930	287,267,092	31,043,517	418,727,679
1987	1,623,595	105,535,343	298,414,447	33,034,647	438,608,032
1988	1,663,326	108,958,026	306,754,778	34,851,542	452,227,672
1989	1,737,713	116,967,083	320,691,195	37,033,586	476,429,577
1990	1,842,208	124,156,986	347,149,258	39,633,719	512,782,171
1991	1,979,396	134,300,793	374,327,617	42,468,379	553,076,185
1992	2,254,729	146,539,085	414,531,790	46,022,019	609,347,623
1993	2,526,893	160,342,570	457,217,400	50,510,845	670,597,708
1994	2,883,449	172,163,376	484,093,621	54,392,444	713,532,890
1995	2,955,793	176,875,508	497,361,861	54,988,991	732,182,153
1996	3,142,369	189,758,086	523,086,694	58,790,115	774,777,264

GROSS YIELD STATE OF WV DISTRIBUTION OF TAXES LEVIED

TAX YEAR	STATE	COUNTY	SCHOOL	MUNICIPAL	TOTAL
1997	3,269,976	197,275,867	542,989,068	62,188,364	805,723,275
1998	3,406,615	207,532,831	563,272,930	64,594,347	838,806,723
1999	3,503,517	216,807,588	583,180,923	66,465,779	869,957,798
2000	3,591,931	223,235,061	595,968,742	69,105,910	891,901,644
2001	3,712,765	233,618,515	617,188,410	73,431,355	927,951,045
2002	3,876,624	244,966,374	641,954,188	74,896,389	965,693,575
2003	4,030,060	255,917,924	664,880,677	72,256,039	1,000,084,700
2004	4,091,846	259,730,081	677,790,889	76,104,651	1,017,717,467
2005	4,362,526	275,742,359	715,225,221	79,589,482	1,074,919,588
2006	4,783,634	297,356,091	743,951,606	95,626,862	1,141,718,193
2007	5,351,156	328,290,839	843,356,672	100,366,489	1,277,365,156

SOURCE: DEPARTMENT OF TAX AND REVENUE, ASSESSMENT AND LEVY DIVISION

STATE OF WV ASSESSED VALUATIONS AMOUNTS INCLUDE EXEMPTIONS

TAX YR	REAL ESTATE	PERSONAL PROPERTY	PUBLIC UTILITIES	TOTALS
1970	3,158,462,408	1,980,216,922	1,096,974,500	6,235,653,830
1971	3,284,611,136	2,144,298,784	1,144,574,500	6,573,484,420
1972	3,399,105,855	2,383,987,229	1,202,995,100	6,986,088,184
1973	3,511,925,434	2,518,986,006	1,382,225,400	7,413,136,840
1974	3,690,217,994	2,810,618,225	1,529,110,700	8,029,946,919
1975	3,735,825,380	3,163,330,436	1,657,333,500	8,556,489,316
1976	4,240,427,574	3,516,504,251	1,759,054,200	9,515,986,025
1977	4,493,807,365	3,845,908,976	1,855,373,200	10,195,089,541
1978	4,723,353,675	4,419,364,362	1,975,485,700	11,118,203,737
1979	5,518,780,775	4,855,073,691	2,012,191,900	12,386,046,366
1980	5,896,610,594	5,383,170,120	2,120,099,000	13,399,879,714
1981	6,334,963,494	5,814,583,110	2,299,300,100	14,448,846,704
1982	7,546,248,538	6,916,143,763	2,629,892,700	17,092,285,001
1983	7,891,438,858	7,298,225,433	2,703,897,400	17,893,561,691
1984	8,191,127,773	7,314,162,522	2,728,313,600	18,233,603,895
1985	8,353,878,572	7,697,410,190	2,765,795,100	18,817,083,862
1986	8,750,464,767	8,209,635,706	2,802,716,400	19,762,816,873
1987	9,398,241,307	8,688,305,620	2,770,869,300	20,857,416,227
1988	9,838,357,925	8,888,861,458	2,819,795,600	21,547,014,983
1989	10,371,896,723	9,352,101,388	2,931,397,800	22,655,395,911
1990	11,147,237,982	10,104,570,527	2,976,896,900	24,228,705,409
1991	12,433,656,975	10,629,733,304	3,091,051,400	26,154,441,679
1992	15,079,444,235	11,232,789,929	3,468,654,200	29,780,888,364
1993	18,236,801,670	11,585,420,071	3,786,960,800	33,609,182,541
1994	23,166,161,630	11,920,444,240	4,233,361,500	39,319,967,370
1995	23,434,028,416	12,307,013,413	4,501,172,800	40,242,214,629
1996	24,482,690,701	13,439,311,925	4,717,648,900	42,639,651,526
1997	25,538,389,122	13,604,841,786	5,406,802,900	44,550,033,808
1998	26,663,623,048	13,293,525,974	5,552,393,400	45,509,542,422

TAX YR	REAL ESTATE	PERSONAL PROPERTY	PUBLIC UTILITIES	TOTALS
1999	27,707,554,579	13,435,848,067	5,813,620,634	46,957,023,280
2000	29,298,305,833	12,784,140,591	5,747,981,696	47,830,428,120
2001	30,060,696,355	13,532,268,416	5,820,902,100	49,413,866,871
2002	31,668,849,064	13,797,081,714	5,967,422,177	51,433,352,955
2003	33,367,282,366	13,872,296,670	6,099,365,898	53,338,894,934
2004	35,023,914,127	13,339,088,794	6,167,110,699	54,530,113,620
2005	33,877,493,122	14,191,693,301	6,452,925,258	54,522,111,681
2006	37,696,359,279	15,447,559,132	6,749,933,299	59,893,851,710
2007	42,623,318,399	17,290,747,908	7,129,152,399	67,043,218,706

SOURCE: DEPARTMENT OF TAX AND REVENUE, ASSESSMENT DIVISION

Note: Tax years and state fiscal years are different. Tax year for property tax purposes is one year behind the state fiscal year. For example, tax year 2001 is state fiscal year 2001-2002.

STATE OF WV PROPERTY TAXES LEVIED

TAX YEAR	REAL ESTATE	PERSONAL PROPERTY	PUBLIC UTILITIES	TOTAL
1970	65,513,378	45,303,247	27,957,208	138,773,833
1971	67,880,024	48,938,070	28,794,424	145,612,518
1972	69,730,198	54,343,580	29,947,158	154,020,936
1973	71,618,719	57,071,610	35,487,782	164,178,111
1974	77,498,149	65,416,335	40,010,230	182,924,714
1975	79,531,082	72,403,064	43,607,931	195,542,077
1976	82,907,329	80,100,621	45,949,649	208,957,599
1977	87,620,825	89,235,093	48,345,406	225,201,324
1978	99,171,085	101,169,562	51,158,796	251,499,443
1979	105,765,718	111,490,687	51,973,500	269,229,905
1980	114,410,583	124,694,023	55,168,834	294,273,440
1981	122,489,512	134,015,066	59,410,175	315,914,753
1982	141,387,681	158,112,153	66,980,569	366,480,403
1983	146,597,261	167,329,940	69,117,985	383,045,186
1984	150,626,078	169,213,306	69,707,552	389,546,936
1985	153,397,107	178,374,667	69,869,140	401,640,914
1986	159,799,109	188,921,918	70,006,652	418,727,679
1987	169,333,779	200,175,808	69,098,445	438,608,032
1988	175,848,561	206,052,080	70,327,031	452,227,672
1989	184,482,398	218,309,490	73,637,689	476,429,577
1990	198,661,264	238,146,512	75,974,395	512,782,171
1991	222,135,020	251,552,633	79,388,532	553,076,185
1992	262,734,760	260,419,603	86,193,260	609,347,623
1993	310,324,523	267,661,009	92,612,176	670,597,708
1994	362,329,996	254,928,329	96,274,565	713,532,890

1995	365,179,077	265,396,623	101,606,453	732,182,153
YEAR	REAL ESTATE	PERSONAL PROP	PUBLIC UTILITY	TOTALS
1996	379,147,058	289,198,149	106,432,057	774,777,264
1997	394,692,142	289,917,037	121,114,096	805,723,275
1998	412,965,898	299,005,937	126,834,888	838,806,723
1999	428,756,786	307,131,355	134,069,658	869,957,798
2000	460,852,466	297,480,572	133,568,606	891,901,644
2001	469,768,109	321,537,798	136,645,139	927,951,045
2002	493,615,165	331,657,813	140,420,598	965,693,575
2003	518,708,964	337,883,587	143,492,149	1,000,084,700
2004	541,825,721	327,752,160	148,139,585	1,017,717,466
2005	578,418,858	344,433,103	152,067,627	1,074,919,588
2006	639,099,417	374,306,897	157,444,884	1,170,851,198
2007	703,184,187	410,436,666	163,744,304	1,277,365,156

SOURCE: DEPARTMENT OF TAX AND REVENUE

Note: Tax years and state fiscal years are different. Tax year for property tax purposes is one year behind the state fiscal year. For example, tax year 2001 is state fiscal year 2001-2002.

INSURANCE TAX

(FIRST YEAR ENACTED--1957)

CODE CITATION

Chapter 29, Article 3, Section 22.
Chapter 33, Article 2, Section 9a.
Chapter 33, Article 3, Sections 13, 14, 14a, 14b, 14c, 14d, 15 and 17.
Chapter 33, Article 6, Section 34.
Chapter 33, Article 12, Sections 2, 6, 8, 13, 16, 16a, 26 and 28.
Chapter 33, Article 20, Section 6.
Chapter 33, Article 21, Section 13.
Chapter 33, Articles 22, 23, 24, 25, 25A&B, 26, 26A & 38.
Chapter 33, Article 31, Section 14.
Chapter 33, Article 32, Section 5.

ADMINISTRATION

Insurance Commissioner

GENERAL PROVISIONS

The state of West Virginia collects a tax from every insurance company transacting insurance in the state, based upon gross premiums from business in West Virginia, with certain exceptions.

The main premium tax paid equal to two percent of the gross annual premiums collected less any allowable adjustments. These collections are placed in a special revenue fund administered by the state treasurer. Twenty million dollars of this fund is dedicated to the regional jail and correctional facilities for debt service.

An additional premium tax of one percent of the gross annual premiums is dedicated to the general revenue fund of the state.

An additional premium tax of one percent of taxable premiums is levied on fire insurance and casualty insurance policies. The purpose of this tax is to provide additional revenue for municipal policemen's and firemen's pension and relief funds and the teacher's retirement system reserve fund and for

volunteer and part volunteer fire companies and departments. Sixty-five percent of the collections go to the policemen's and firemen's pension and relief funds; twenty-five percent go to the volunteer fire departments and ten percent goes to the teacher's retirement system reserve fund. The collections are accumulated in a special revenue fund and distributed according to the percentages on the first day of September of each calendar year.

The insurance commissioner also collects annual license fees from persons acting as insurers and transacting insurance in West Virginia. In addition to license fees, the commissioner is directed to impose fees for: receiving and filing reports, valuation of policies of companies organized in this state and also in other states, filing certain documents and statements, and for each licensed agent.

An annuity tax is also imposed, based upon the gross amount of annuity considerations collected and received by life insurers on business transacted in West Virginia.

Agents' licenses are also issued by the commissioner, together with solicitors' and brokers' licenses.

The 1986 legislature increased the fees and charges assessed against insurers and their agents, brokers, solicitors and service representatives and created a special revenue account into which these are to be deposited effective June 6, 1986. These were previously deposited into the general revenue fund. Also the two percent premium tax on excess line brokers will expire January 1, 1987.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAXES

PREMIUM TAX: Every insurance company, except farmers' mutual fire insurance companies, annuity companies, fraternal beneficiary societies and corporations declared to be charitable, scientific nonprofit institutions, pays a premium tax.

LICENSE TAX: All companies and/or persons acting as insurers in West Virginia are required to be licensed, except those companies whose only business consists of investigating and settling losses under policies written in West Virginia while duly licensed or companies not transacting new business but collecting premiums on policies remaining in force.

ANNUITY TAX: All life insurers transacting insurance in West

Virginia are required to pay annuity tax, which is based upon the gross amount of annuity considerations.

AGENTS' LICENSES: Any person acting as agent, broker or solicitor is required to be licensed.

AGENTS' TAX: All excess line brokers are required to pay an annual tax on gross premiums received.

BASIS OF TAX

PREMIUM TAX: Based upon gross direct premiums collected and received for the previous calendar year on policies covering risks resident, located or to be performed in this state; except that reciprocal insurers pay tax based upon premiums on business transacted in West Virginia less premiums returnable because of cancellation and less amounts returned to subscribers or credited to their accounts as savings.

LICENSE TAX AND FEES: Annual license tax imposed upon each insurer; also fees charged for receiving and filing annual reports; valuation of policies of life insurers organized under West Virginia law (per \$1,000 of insurance); valuation of policies of life insurers organized under the laws of any other state licensed to transact business in this state (per \$1,000 of insurance); for filing certified copies of incorporation; for filing copy of charter; for filing statements preliminary to admission; for filing any additional papers required by law; and for every certificate of valuation, copy of report or certificate of condition of company to be filed in any other state.

ANNUITY TAX: Based upon the gross amount of annuity consideration collected and received by life insurers during the year, less annuity considerations returned and less termination allowances upon group annuity contracts.

AGENTS' LICENSES AND TAX: Annual license required of all agents, brokers and solicitors. Specific fees are set for such licenses, except in those cases involving nonresident agents, in which instances the same fees imposed by their resident states shall be imposed by this state. (NOTE: As of July 1, 1967 an examination fee of \$5.00 will be imposed upon agents as enacted chapter 33, article 12, section 2). An annual tax based upon gross premiums received by excess line brokers, less cancellations.

EXEMPTIONS

The exemptions listed below are subject to specific regulations set forth in articles 2, 3, 21, 22, 23, 24, 25, 25A&B, 26, 26A, 31 & 32, chapter 33 of the code of West Virginia, as amended:

- (a) hospital service corporations, medical service corporations, health service corporations and dental service corporations;
- (b) fraternal benefit societies;
- (c) farmers' mutual fire insurance companies;
- (d) health care corporations;
- (e) reciprocal insurers;
- (f) health maintenance organizations;
- (g) corporation for federal insurance subsidy for children's health insurance;
- (h) WV life and health insurance guaranty associations;
- (i) WV insurance guaranty associations;
- (j) captive insurance companies; and
- (k) risk retention groups.

RATES

PREMIUM TAX: Three percent of gross direct premiums, including dividends (by whatever name called) on participating policies applied in reduction of premiums, less premiums returned to policyholders because of cancellations. An additional one percent premium tax for fire and casualty insurance shall be deposited into a special account designated the municipal pensions and protection fund beginning on and after the first day of January, 1982. Beginning August 31, 1990, the teachers retirement reserve fund shall receive 10 percent of additional one percent premium tax. These funds shall be distributed to the various municipalities policemen's and firemen's pension and relief funds and to volunteer and part volunteer fire companies and departments, after appropriation by the legislature.

Beginning July 1, 1992 an additional one percent premium tax for fire and casualty insurance shall be collected quarterly by the commissioner, with fifty percent paid into the fire protection fund for volunteer and part volunteer fire departments and the remaining fifty percent to be transferred to the teacher's retirement system for supplemental benefits for retired teachers with the remainder to go into the reserve fund.

LICENSE TAX AND FEES:

- (a) annual fee for each license--\$200;
- (b) for receiving and filing annual reports--\$100;
- (c) for valuation of policies of life insurers organized under the laws of this state--one and one half cents for each \$1,000 of insurance;
- (d) for valuation of policies of life insurers organized under the laws of any other state licensed in West Virginia--same rate per \$1,000 of insurance as is imposed by other state;
- (e) for filing certified copy of article of incorporation--\$50;
- (f) for filing copy of charter--\$50;
- (g) for filing statements preliminary to admission--\$100;
- (h) for filing any additional paper required by law or furnishing copies thereof--\$1;
- (i) for every certificate of valuation, copy of report or certificate of condition of company to be filed in any other state--\$15;
- (j) for each licensed agent--\$25;
- (k) for every form filing--\$50; and
(Increased July 1, 2002 from \$25)
- (l) for every rate filing--\$75.
(Increased July 1, 2002, from \$25)

ANNUITY TAX: One percent of gross annuity considerations collected and received by life insurance companies. The total tax is the sum equal to one percent of the gross amount of

annuity premiums received less annuities premiums returned and less termination allowances on group annuity contracts. This tax is due by March 1, of each year.

AGENTS' LICENSES AND TAX:

- (a) agents' licenses--\$25 [same as (j) above];
- (b) solicitors' licenses--\$25;
- (c) brokers' licenses--\$25;
- (d) excess line brokers' licenses--\$200; tax (two percent) of gross premiums until January 1, 1987 at which time tax will expire; an additional four percent premium tax shall be deposited into a special account designated the municipal pensions and protection fund beginning on and after the first day of January 1982; these funds shall be distributed the same as additional premium tax listed previously under this section;
- (e) service representative permits--\$25;
- (f) rating organization--\$100;
- (g) for letters of certification--\$5;
- (h) for letters of clearance--\$10;
- (i) for duplicate license--\$5;
- (j) for adjustors--\$25;
- (k) reinsurance intermediary-brokers-set by commissioner;
- (l) reinsurance intermediary-managers-set by commissioner.

MINIMUM TAX: any insurer licensed in the state when considering the aggregate payments due from all taxes shall pay a minimum tax of two hundred dollars (200.00).

ALLOCATION AND USE

Effective June 6, 1986 all fees and assessments are deposited into a special revenue account except where noted and appropriated by the legislature for use by the commissioners. All premium, annuity and minimum taxes are deposited into the

general revenue fund except where noted. All premium taxes are due and payable quarterly. All other receipts are due annually.

INSURANCE COMMISSION FEES AND TAXES COLLECTED 2008

REVENUES	COLLECTED 2007
General Revenues:	
Insurance Taxes	\$103,631,552.01
Refunds	1,339,490.32
Fines and Penalties	\$ 397,222.69
Fire Marshall Tax	\$ (466.00)
Examination Fees	\$ 506,970.48
Total General Revenue	\$ 103,195,788.86
Special Revenues:	
Municipal Pension and Protection Fund 1% Fire and Gas	\$ 25,688,528.46
Fire Protection Fund	\$ 11,869,529.30
Departmental and Miscellaneous Insurance Comm Fund	\$ 40,798,027.05
Departmental and Miscellaneous Exam Revolving Fund	\$ 1,163,405.32
Total Special Revenue	\$ 79,519,490.13

DEPARTMENTAL COLLECTIONS

GENERAL PROVISIONS

Certain officers and departments of the state are required by statute to collect fees for various activities of the business and private sector and charges for governmental operation relative thereto.

DESCRIPTION OF COLLECTIONS

Div. of Banking: Code Citation: Chapter 31 and 31A. Permit and license fees; fees costs and expenses of examinations, until June 30, 1983, at which time deposited to special revenue account.

Air Quality Board: Code Citation: Chapter 22, Article 5, Section 6. Penalties for noncompliance of pollution laws.

Div. of Health: Code Citation: Chapter 16, Article 2C, Section 2; Chapter 16, Article 5, Sections 28 and 34; Chapter 16, Article 5B, Section 4; Chapter 16, Article 5C, Section 6; Chapter 16, Article 5F, Section 6; Chapter 16, Article 6, Section 4. From fees for certified copies of birth, death and marriage certificates, license fees to operate a hospital, sanitarium, rest home, nursing home or related institution, home health service and inspection of hotels, restaurants and penalties paid by hospitals or other health care facilities for delinquent filing of reports.

Supreme Court: Code Citation: Chapter 59, Article 1, Sections 4 and 13. Fees charges by the clerk of the supreme court of appeals. Chapter 51, Article 7, Sections 5 and 6. Fees for services of reporters on salary.

Insurance Commissioner: Code Citation: Chapter 33, Article 2, Section 9. Charges for costs of examination of insurers-\$350 of \$800 charge.

Secretary of State: Code Citation: Chapter 59, Article 1, Sections 1, 2 and 4; Chapter 11, Article 12, Sections 75, 78, 79, 80, 81, 82 and 88; Chapter 30, Article 18, Sections 1 through 13; Chapter 31, Article 1, Sections 13 through 15; Chapter 56, Article 3, Sections 31 and 33; Chapter 47, Article 9, Section 4. Fees for use of state seal; miscellaneous fees for services rendered; tax on corporations holding more than ten thousand acres; attorney fees; first year's payment of corporation charter tax; license fees for private detectives,

investigators, nonresident operators, etc. Chapter 29C, Article 2, 4 and 8. Fees for notaries public. Chapter 29, Article 19, Section 5. Regulation of charitable organizations. Chapter 31, Article 1A, Section 17. Limited liability companies attorney-in-fact fees.

Farm Management Commission: Code Citation: Chapter 19, Article 12A, Sections 5 and 6. Revenues from sale of farm products, until March 10, 1990, all revenues up to \$1,500,000 go into special revenue acct. and on August 25, 1990, the net proceeds of the sale of commission lands go to the general revenue fund.

Auditor's Office: Code Citation: Chapter 5, Article 3, Section 5; Chapter 32, Article 4, Section 406; Chapter 38, Article 5B, Section 8; Chapter 59, Article 1, Sections 3 and 4. Court costs, securities fees, garnishee fees and other miscellaneous fees. Chapter 50, Article 3, Section. 4.

Div. of Personnel: Code Citation: Chapter 29, Article 6, Section 17 and 23. Charges for services to municipalities and state political subdivisions, until July 1, 1990, then goes into a special revenue account.

Div. of Labor: Code Citation: Chapter 21, Article 7, Section 6. Industrial homework permits. Chapter 21, Article 9, Section 3. Departmental sales for mobile homes meeting safety code. Chapter 21, Article 5, Section 5c. License fee for polygraph examiner. Chapter 21, Article 10, Section 4. Permit fees for amusement rides and attractions.

State Fire Commission: Code Citation. Chapter 8, Article 12, Section 14a. Electricians' tests and licenses, until April 8, 1989, when fees shall be deposited into a special revenue account. See 29-3B-10. 10% of fire marshall fees beginning July 1, 1992. See 29-3-12b.

Div. of Environmental Protection: Code Citation. Chapter 22B, Article 1, Section 2. Filing fees to receive a maximum lawful price under natural gas policy act of 1978, until April 1, 1988, then goes into special revenue account. Code Citation. Chapter 22, Article 6, Section 34. Civil penalties--oil and gas wells.

Div. of Motor Vehicles: Code Citation. Chapter 17B, Article 2, Section 5. Three dollars of motor vehicle instruction permit fee. (Funds to be appropriated to the department of

public safety for application in the enforcement of road laws.)

Treasurer's Office: Code Citation. Chapter 12, Article 6, Section 6. Investment service fees from political subdivisions. Chapter 29, Article 5A, Sections 3 and 20. Athletic commission license fees. Chapter 12, Article 4, Section 12. Check cashing service excess. Chapter 6C, Article 1, Section 6. Civil fine in violation of whistle-blower laws.

Racing Commission: Code Citation. Chapter 19, Article 23, Section 14. Fees and fines transferred from the medical expense fund.

Tax Division: Code Citation. Chapter 17A, Article 9, Section 7; Chapter 17B, Article 3, Section 9. Revocation fees for motor vehicle registration, title or license and for chauffeur's or operator's license. (Funds to be appropriated to the department of public safety for application in the enforcement of road laws.) Chapter 11, Article 9, Section 2a. Special audit and investigative unit fund - all over \$ 75,000 at years end.

Alcohol Beverage Control Commission: Code Citation. Chapter 60, Article 8, Sections 4 and 24. Liter tax.

ALLOCATION AND USE

Deposited to the general revenue fund and appropriated by the legislature for general governmental purposes unless otherwise specified.

DEPARTMENTAL COLLECTIONS

FISCAL YEAR	AMOUNT COLLECTED
1951-52	\$200,261.00
1952-53	\$215,281.00
1953-54	\$235,509.00
1954-55	\$233,181.00
1955-56	\$252,306.00
1956-57	\$282,966.00
1957-58	\$291,103.00
1958-59	\$320,132.00
1959-60	\$444,143.00
1960-61	\$570,449.00
1961-62	\$665,474.00
1962-63	\$621,454.00
1963-64	\$632,556.00
1964-65	\$684,084.00
1965-66	\$761,026.00
1966-67	\$851,258.00
1967-68	\$895,063.00
1968-69	\$877,502.00
1969-70	\$900,538.00
1970-71	\$911,864.00
1971-72	\$1,002,750.00
1972-73	\$1,019,380.00
1973-74	\$1,052,272.00
1974-75	\$1,209,883.00
1975-76	\$1,584,773.00
1976-77	\$1,667,574.00
FISCAL YEAR	DEPARTMENTAL COLLECTIONS

1977-78	\$2,419,156.00
1978-79	\$3,212,051.00
1979-80	\$4,185,503.00
1980-81	\$4,501,920.00
1981-82	\$5,774,355.00
1982-83	\$7,005,175.00
1983-84	\$6,501,301.00
1984-85	\$5,480,119.00
1985-86	\$5,946,892.00
1986-87	\$6,960,700.00
1987-88	\$6,568,844.00
1988-89	\$5,861,202.00
1989-90	\$6,041,690.00
1990-91	\$5,277,380.00
1991-92	\$5,254,919.00
1992-93	\$4,907,900.00
1993-94	\$6,716,996.00
1994-95	\$5,084,374.00
1995-96	\$7,352,478.00
1996-97	\$8,206,218.00
1997-98	\$9,585,635.00
1998-99	\$9,849,758.00
1999-2000	\$11,105,260.15
2000-2001	\$11,124,537.94
2001-2002	\$9,518,087.00
2002-2003	\$10,270,287.00
2003-2004	\$18,465,862.00

Fiscal Year	Departmental Collections Amount
2004-2005	\$13,070,692.00
2005-2006	\$13,834,314.00
2006-2007	\$14,701,687.00
2007-2008	\$16,219,539.00

CORPORATION NET INCOME TAX

(FIRST YEAR ENACTED--1967)

CODE CITATION

Chapter 11, Article 24, Sections 1 through 43 inclusive
Chapter 24, Article 2A, Sections 1 and 2 inclusive
Chapter 24, Article 2C, Section 5.

ADMINISTRATION

State Tax Commissioner

GENERAL PROVISIONS

The West Virginia corporation net income tax adopted certain provisions of the laws of the United States relating to the determination of income for federal income tax purposes in order to (1) simplify preparation of state corporation net income tax returns by taxpayers, (2) improve enforcement of the state corporation net income through better use of information obtained from federal income tax audits, and (3) aid interpretation of the state corporations net income tax law through increased use of federal judicial and administrative determination and precedents. Further legislation in 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007 and 2008 updated the terminology to conform with federal tax code.

In a special legislative session in November 2006, the rate was lowered to 8.75% effective taxable years after January 1, 2007. In the 2008 session the rate was revised downward as follows: 1) For taxable periods beginning on or after January 1, 2009 the tax is decreased to 8.5%. 2) For taxable periods beginning on or after January 1, 2012 it is decreased to 7.75%; for periods after January 1, 2013 it is 7%, for periods on or after January 1, 2014, it is 6%. However the decreases for periods beginning on or after January 1, 2012 through January 1, 2014, are dependent upon the balances in the Revenue Shortfall Reserve Funds.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

All domestic or foreign corporations engaging in business in this state or deriving income from property, activity or other sources in this state, except those corporations specifically exempt, must file a return and pay the tax if applicable.

The 1985 legislature in restructuring the state tax system repealed the business and occupation tax and the carrier income tax and the businesses formerly taxed thereunder, for the most part, are subject to the corporate net income tax, effective July 1, 1987.

The 1989 Legislature provided a special apportionment rule to be used by motor carriers in determining the portion of their total income attributable to W.Va. See (11-24-7a). Effective April 4, 1989.

The 1990 3rd extraordinary session which began August 22, removed the credit that could be taken against the corporate net income tax for severance tax paid. This change took effect on October 1, 1990.

The 1991 Legislature imposed the corporate net income tax on out-of-state financial organizations engaged in certain untaxed activities in this state. The financial organizations business income shall be apportioned by a special gross receipts factor formula instead of the present three-factor formula based on property, payroll and sales. Financial organizations with their commercial domicile in W.Va. may not apportion their business income, but shall report all net income to W.Va. without apportionment, but shall be allowed a credit for taxes paid to another state. Effective March 8, 1991. See (11-24-7b and 24).

The 2008 session of the legislature added a new code section, Chapter 11-Article 24-Section 4b relating to the manner in which corporate net income tax is to be imposed upon certain real estate trusts and regulated investment companies. The new code section specifically defines qualified real estate trusts and investment trusts.

Basis OF TAX

The tax is based upon the taxable income as defined by the laws of the United States for federal income tax purposes with certain adjustments to determine its West Virginia taxable income. Provisions are also made for corporations having income from business activity which is taxable outside West Virginia, in order that its West Virginia taxable income shall be apportioned to its actual business activity within West Virginia.

Financial organizations with their commercial domicile in

WV may not apportion their business income, but shall report all net income to WV without apportionment, but shall be allowed a credit for taxes paid to another state. Amendments to apportionment laws in 2007 allowed corporations engaged in a unitary business to apportion WV taxable income to an allocable share of the combined net income of the group.

EXEMPTIONS

The following corporations shall be exempt from the tax imposed by this article to the extent provided by statute:

- (a) Certain corporations that are exempt from federal income tax with proviso.
- (b) Banks, banking, associations, trust companies, building and loan associations and savings and loan associations, until July 1, 1987, at which time this exemption shall expire.
- (c) Insurance companies which pay this state a tax upon premiums. This exemption applies only to portion of income attributable to premiums which are subjected to premium tax.
- (d) Production credit associates organized under the provisions of the federal "farm credit act of 1933".
- (e) Corporations electing to be taxed under subchapter S of the internal revenue code.
- (f) Certain trusts established pursuant to specific provisions of the code of laws of the United States.

RATES

Six percent per annum of the West Virginia taxable income. On or about the first day of January, 1983, the primary rate on taxable income not in excess of \$50,000 will be six percent and on taxable income in excess of \$50,000, seven percent.

On or about the first day of July, 1987, the primary rate on taxable income will be 9.75%. On the first day of July, 1988, the rate shall be reduced by fifteen one hundredth of one percent per year for five successive years, with such rate to be nine percent on and after the first day of July, 1992. Old rates and provisions shall remain in effect until new rates become effective, except where stated.

There is also imposed a temporary surtax of fifteen percent of the primary tax on and after the first day of January, 1983, until the 30th day of June, 1985.

Corporations exempt from the primary tax are also exempt from the temporary surtax.

Effective January 1, 2007, the tax rate is 8.75%.

In the 2008 session the rate was revised downward as follows: 1) For taxable periods beginning on or after January 1, 2009 the tax is decreased to 8.5%. 2) For taxable periods beginning on or after January 1, 2012 it is decreased to 7.75%; for periods after January 1, 2013 it is 7%, for periods on or after January 1, 2014, it is 6%. However the decreases for periods beginning on or after January 1, 2012 through January 1, 2014, are dependent upon the balances in the Revenue Shortfall Reserve Funds.

CREDITS

During the 1997 legislative session, new legislation in the form of House Bill 2870 created a new article in the taxation chapter of the West Virginia Code. This new article was designated as Article 13M. This article basically allowed a tax credit to eligible income taxpayers equal to two hundred and fifty dollars for each new job filled by an employee of the eligible taxpayer working in a new consumer-ready wood product manufacturing facility in the state, or at a new consumer-ready product line of an existing facility, that began manufacturing after June 30, 1997. This credit was designed to be applied to the taxpayer's business franchise tax first and the leftover credit was to be applied to the personal income tax or corporate income tax. This credit was to expire on July 1, 2002.

A credit shall be allowed against the primary tax imposed by this article equal to the amount of the liability of the taxpayer for the taxable year for any tax imposed by the business and occupation tax: Provided, That the amount of such credit shall not exceed fifty percent of the primary tax, with provisos. See 11-24-9 of the West Virginia code. This credit shall expire June 30, 1987.

A credit shall be allowed against the primary tax imposed by this article, which shall be the research and development credit as provided in subsection (f), section 3, article 13D,

chapter eleven. The amount of this credit may not reduce by more than fifty percent the amount of the net tax liability for taxable years beginning after December 31, 1988. See 11-13D-3b and 11-24-9c. The passage of Senate Bill 204 in March 2004 continued this credit with the provision that it be applied to business franchise tax first, then corporate net income tax then to personal income tax to offset income from directly derived activities.

A credit shall be allowed against the primary tax imposed by this article equal to the amount of the liability of the taxpayer for the taxable year for any tax imposed by the annual tax on income of certain carriers: Provided That the amount of such credit shall not exceed fifty percent of the primary tax, with provisos. See 11-24-9 of the West Virginia code. This credit shall expire June 30, 1987.

A credit shall be allowed against the primary tax liability for those qualified employers who hire qualified employees during the period beginning the first day of April, 1983, and ending the thirty-first day of December, 1984. A qualified employer shall be those in the business of manufacturing, compounding or preparing for sale any articles, substances or commodities. The amount of credit allowed shall be the lesser of either \$1,000 for each qualified employee hired in such tax year or ten percent of the gross wages paid to each employee in such tax year, with provisos. This credit shall not be subject to the fifty percent limitation. See 11-24-10 of the West Virginia code.

A credit shall be allowed against the primary tax liability of the eligible taxpayer for the certified cost of providing electric or natural gas utility service, or both, at reduced rates to qualified low-income residential customers during the preceding heating season, beginning November 1, 1983. This credit shall be limited to the revenue deficiency, if any, as a result of reduced rates. This credit shall not be subject to the fifty percent limitation. See 11-24-11 and 24-2A-2 of the West Virginia code.

A credit may be taken by a corporation employing an economically disadvantaged Vietnam era or Korean conflict veteran or a disabled veteran or an unemployed member of the W.Va. national guard or a member of the reserve forces of the United States for a continuous period of one year, with exceptions. The amount of credit shall be equal to the percentage of disability suffered by the veteran, multiplied by the employee's wage base, which is the first \$5,000 paid,

or thirty percent of the wage base for economically disadvantaged veterans or twenty-five percent of the wage base for national guard or reserve forces. See Chapter 21A, Article 2C, Sections 4 and 5.

A credit shall be taken against the primary tax liability equal to the amount of the liability of the severance tax imposed under Article 13A, Chapter 11: Provided, That the amount of such credit shall not exceed fifty percent of the primary tax liability, with provisos. See 11-24-9a. Effective July 1, 1987. This credit shall expire October 1, 1990.

A credit shall be allowed against the primary tax liability of an eligible taxpayer for the cost of providing telephone service at special reduced rates to qualified low-income residential customers. This credit shall be limited to the revenue deficiency, if any, as a result of reduced rates. This credit shall not be subject to the fifty percent limitation. This credit will be allowed only if the amount of deficiency will not be recovered by the tax credit allowed by 11-13G-3. See 11-24-11a and 24-2C-5. Effective July 1, 1986.

A credit shall be allowed for private companies for the building of coal processing facilities for the making of coke for steel production and which are granted a reduced rate loan pursuant to 5B-2-7. This credit shall be allowed for five years from date of loan and to take effect July 1, 1987. See 11-24-22.

Credits may be taken against tax liability for business investment and jobs expansion, for investment in West Virginia capital companies, for qualified businesses in designated enterprise zones and for consumer sales and use tax overpayments. See 11-13C-5, 5E-1-8, 5B-2B-5 and 11-24-23, respectively. Effective July 1, 1987; March 14, 1987; March 14, 1987 and July 1, 1987, respectively.

In the 2000 legislative session the passage of house bill 4380 extended the definition of a qualified investment in equipment to include the development of alternative uses for poultry waste in agriculture.

The amount allowed for credit in West Virginia capital companies is limited to total state aggregate credit per fiscal year in the following amounts: 1987-1991 ten million, 1992-1996 eight million, 1997 five and one-half million,

1998 and 1999 six million and 2000 and 2001 four million. The years 2002 and 2003 the credit was limited to three million; in 2004 limited to one million; was discontinued as of July 2005. (5E-1-8) All venture capital and capital company credit was eliminated after December 31, 2006, however credits authorized in prior years were to continue until completed.

During the 1996 legislative session, a new article was added to Chapter 11. This new article was entitled Chapter 11, Article 13J, Sections 1-12, "Neighborhood Investment Program". The intent of this article was to encourage private sector businesses and individuals to contribute capital to community-based organizations which established projects to assist neighborhoods. The amount of credits in the aggregate consisted of not more than two million dollars per state fiscal year. The eligible taxpayer applied the credit in the following order: 1.) Business Franchise Tax 2.) Corporation Net Income Tax and 3.) Personal Income Tax. This credit expired on July 1, 1999. Credit was extended until July 1, 2001, by the 1999 legislature. Credit was extended further in 2002 until July 1, 2005. The tax credit was subsequently extended until 2011.

A credit may be taken for employing former employees of Colin Anderson Center who lost their jobs due to the closing of the center. Effective June 8, 1995. (See 11-13I-2) Legislation during the 1999 legislative session extended this credit until December 31, 2000.

The taxpayer shall be subject to a recapture tax for failing to create new jobs as required, after the 12th day of March, 1994, under the business investment and jobs expansion credit. (See 11-13C-8a)

A credit may be taken against tax liability for the amount of principal and interest paid during tax year on a loan made by the West Virginia Industry and Jobs Development Corporation. See 5C-1-19. Effective January 29, 1988. This credit was repealed April 8, 1989.

A credit may be taken against tax liability in the amount of 10 percent of expenditures on the rehabilitation of historic structures that are certified by the National Park Service. This credit shall become effective June 5, 1990, and expire on December 31, 1994. See chapter 11, article 24, section 23a.

Legislation in 1999 reenacted and extended this credit

indefinitely on a specific year basis for years beginning January 1995.

Credits may be taken by financial organizations against taxes paid to another state if their commercial domicile is in W.Va. See (11-24-7b and 24). Effective March 8, 1991.

A new credit was added to the West Virginia code during the 1999 legislative session. This new credit related to a tax credit for investment in aerospace industrial facilities. The credits were to go into effect on March 5, 1999, and credit was to be retroactive to facilities placed into service after June 30, 1998. There were specific limits on the amount of credit and the credit could not reduce the corporate tax liability below sixty percent. Credit was to be applied to the business franchise tax first and to corporate net income tax second. 11-13D-3f

Effective July 1, 2005, a credit was enacted that encouraged the investment in potentially high growth research and development businesses in this state. A tax credit was allowed for investment in a qualified research and development business that maintains its headquarters in West Virginia for the taxable year in which the investment was made. Credit can be made for fifty percent of the qualified investment. Credit is first applied to business franchise tax, the corporation income tax and thirdly personal income tax. Credit expires June 30, 2008.

Three new credits were enacted during the 2007 legislative session. An apprenticeship tax credit for training in construction trades, a qualified investment tax credit for investment in a high technology manufacturing process, and credit for expenditures related to the production of film or commercials in West Virginia upon approval of the WV Development Office.

The 2008 legislative session enacted the (11-13-Q-22) Economic Opportunity Tax credit which allows a three thousand credit per new job created for jobs that meet certain criteria including minimum salary of thirty two thousand annually, permanent job status and health insurance benefits.

ALLOCATION AND USE

Receipts are deposited to the credit of the general revenue fund and appropriated by the legislature.

CORPORATE NET INCOME TAX
HISTORY OF RECEIPTS

NET YIELD

FISCAL YEAR	AMOUNT COLLECTED	% CHANGE/YEAR
1976-77	\$10,941,029.00	
1977-78	\$10,109,008.00	-7.60%
1978-79	\$10,766,995.00	6.51%
1979-80	\$12,921,252.00	20.01%
1980-81	\$11,826,360.00	-8.47%
1981-82	\$12,664,385.00	7.09%
1982-83	\$25,132,372.00	98.45%
1983-84	\$73,644,006.00	193.02%
1984-85	\$74,211,837.00	0.77%
1985-86	\$63,094,613.00	-14.98%
1986-87	\$54,359,405.00	-13.84%
1987-88	\$112,819,609.00	107.54%
1988-89	\$147,816,631.00	31.02%
1989-90	\$148,129,304.00	0.21%
1990-91	\$115,397,503.00	-22.10%
1991-92	\$107,590,065.00	-6.77%
1992-93	\$107,087,426.00	-0.47%
1993-94	\$114,265,235.00	6.70%
1994-95	\$145,362,694.00	27.22%
1995-96	\$156,258,039.00	7.50%
1996-97	\$160,649,491.00	2.81%
1997-98	\$140,105,619.00	-12.79%
1998-99	\$167,694,828.00	19.69%

FISCAL YEAR	AMOUNT CORPORATE NET COLLECTED	% CHANGE/YEAR
1999-2000	\$117,005,260.15	-30.23%
2000-2001	\$112,894,062.55	-3.51%
2001-2002	\$87,316,097.69	-22.65%
2002-2003	\$85,808,532.00	-1.73%

AS OF FISCAL YEAR 2004; CORPORATE NET INCOME TAX and BUSINESS FRANCHISE TAX WERE COMBINED IN ONE TAX RETURN

FISCAL YEAR	COMBINED CORPORATE NET AND BUSINESS FRANCHISE
2003-2004	\$ 181,515,211.00
2004-2005	\$ 280,788,003.00
2005-2006	\$ 347,569,611.00
2006-2007	\$ 358,388,437.00
2007-2008	\$ 388,017,365.00

ANNUAL TAX ON INCOMES OF CERTAIN CARRIERS

HISTORICAL PURPOSES ONLY

(taxed under business and occupation and telecommunications categories)

(FIRST YEAR ENACTED--1967)

CODE CITATION

Chapter 11, Article 12A, Sections 1 through 23
(Repealed, effective 7/1/87)

Chapter 11, Article 12A, Sections 24 and 25.

ADMINISTRATION

State Tax Commissioner.

GENERAL PROVISIONS

An act of the 1967 session of the legislature repealed the former article, consisting of chapter 11, article 12A, section 1 through 12, entitled privilege tax on certain carrier corporations, and enacted in lieu thereof a new article as cited above, entitled annual tax on incomes of certain carriers. This action was designed to implement the tax statutes to provide for the recovery of any loss of revenue resulting from supreme court rulings relative to the transportation privilege tax wherein it was held that certain provisions of such tax were unconstitutional. (See State ex reef. Battle v. Balt. and Ohio R.R., 149 W.Va., 810.143 S.E.2d 331, 1965.)

The newly enacted tax is, as its name implies, a variable rate-two provision tax on the income of certain carriers. The first imposition applies to the gross income of these carriers from all business beginning and ending in West Virginia. A second tax is then imposed on the net income earned within the state. Incorporated within the latter tax are provisions for determining net income of the various categories of carriers.

There is also a provision whereby such net income, as initially determined for taxpayers previously taxed under the gross income section be reduced by a credit (section 3g) so as to remove the measure of the tax on net income the same proportion to such total net income that the gross income of the taxpayer, which is the measure of the tax under the gross income sections, bears to the total gross income from all business conducted.

The 1971 session of the legislature amended this tax in order to be compatible with the amendments made to the business and occupation privilege tax. Generally, rates on gross income were increased by ten percent with the exception of that rate applying to urban or suburban bus lines which was reduced to one and sixty-five one hundredths percent from two percent. Additionally, the base of the tax was broadened to include taxes on taxi companies and haulers of refuse and garbage at a rate of two and one-half percent. The rates of tax on net income were also increased by ten percent, with a rate of five percent on the taxi, urban or suburban bus lines haulers of refuse and garbage established. The effective date of this act is also April 1, 1971, but such action did not affect revenues for the year 1970-71.

The 1980 legislature added a new tax on net income only, for a motor vehicle carrier which transports good within the state and which received those goods as a connecting carrier in an uninterrupted continuation of interstate transportation without a container change or warehousing.

The 1985 legislature in restructuring the state tax system repealed the carrier income tax and replaced it with a new telecommunications tax for those companies involved in the communications of information (voice, data, etc.). All other industries formerly under the carrier income tax, including transportation (e.g., trucking, railroads...) will be subject to the newly restructured business franchise tax. These changes to take effect July 1, 1987.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

Every motor vehicle carrier operating in the public highways of this state and every railroad car carrier, railroad carrier, express company, pipeline company, telephone and telegraph company, airline company and any person operating a steamboat or other watercraft for the transportation of passengers or freight, doing business in the state shall pay to the state an annual tax for each calendar year.

BASIS OF TAX

Gross income resulting from business conducted within the state; net income earned within the state.

DEDUCTIONS

Credit to be applied against net income and determined by the relation of state gross income to total gross income.

A tax credit may be taken against the carrier income tax, in the amount of consumer sales and service tax and use tax overpayments, against the taxpayers' annual or semiannual remittance of tax. (See 11-12A-25, 11-15-9b and 11-15A-3b.) Effective July 1, 1987.

RATES

	April 1, 1971	
	GROSS	NET
Telephone companies	3.74%	3.74%
(Exception) urban and suburban bus lines	1.65%	5.00%
Taxi companies and refuse companies	2.50%	5.00%
*Motor vehicle connecting carrier (uninterrupted interstate commerce)	-0-%	6.60%
All other carriers	3.30%	6.60%

*Passed by the 1980 legislature.

ALLOCATION AND USE

Deposited to general revenue fund and appropriated by the legislature for general governmental purposes.

COLLECTIONS

Please see the following page for net collections.

CARRIER INCOME TAX COLLECTIONS

NET YIELD

FISCAL YEAR ENDING	AMOUNT
1968 ¹	\$ 3,982,306
1969	4,355,732
1970	4,928,827
1971	5,122,111
1972	5,648,564
1973	7,018,606
1974	7,609,602
1975	8,759,745
1976	7,346,371
1977	12,388,695
1978	10,904,995
1979	14,823,331
1980	19,967,375
1981	20,212,601
1982	21,736,352
1983	20,014,970
1984	18,529,364
1985	24,554,009
1986	25,731,642
1987	35,529,758
1988	13,502,735
1989	235,742
1990	71,375
1991	49,877
1992	14,432
1993	1,064
1994	6,665
1995	45,954
1996	4,200
1997	2,030
1998	17,843
1999	-0-
2000	-0-
2001	-0-

¹For information only. Amount reported under business and occupation tax revenues until July 1, 1968.

MISCELLANEOUS INCOME AND TRANSFERS

DESCRIPTION OF INCOME SOURCES

OFFICE OF EMERGENCY SERVICES

Federal Reimbursements, Code Citation: Chapter 15, Article 5, Section 13.

AUDITOR'S OFFICE

One Dollar of Marriage License, Code Citation: Chapter 59, Article 1, Section 10.

Pistol License, Code Citation: Chapter 61, Article 7, Section 4.

Departmental Collections, Code Citation: Chapter 59, Article 1, Section 3; Chapter 29, Article 21, Section 16 and Chapter 11, Article 6, Section 26.

TREASURER'S OFFICE

Abandoned and Unclaimed Property funds, Code Citation: Chapter 36, Article 8, Section 18.

Miscellaneous and Close of Inactive Accounts and Prior Years' Expired Funds, Federal or State, Code Citation: Chapter 12, Article 4, Sections 2 and 13.

Interest on Investments, Code Citation: Chapter 12, Article 1, Section 12.

TAX DIVISION

Water Power Royalty, Code Citation: 1933 Acts of Legislature, Chapter 115, Section 2.

Court Costs, Delinquent Corporations and Reinstatement of Corporation Licenses, Code Citation: Chapter 11, Article 12, Section 86.

Attorney General Fees, Code Citation: Chapter 5, Article 3, Section 5.

Drug Paraphernalia License Fee, Code Citation: Chapter 47, Article 19, Section 1.

Amnesty Revenues, Code Citation: Chapter 11, Article 10B, Section 8. All over \$ 4,000,000.

DEPARTMENT OF ADMINISTRATION

Sale of Books, Code Citation: Chapter 5A, Article 3, Section 26.

Sale of State Property, Code Citation: Chapter 5A, Article 3, Section 45.

Miscellaneous Collections, Code Citation: Chapter 5A, Article 3, Section 16.

ATTORNEY GENERAL'S OFFICE

Departmental Collections, Code Citation: Chapter 5, Article 3, Section 5 and Chapter 47, Article 18, Sections 17 and 19.

DIVISION OF HEALTH

Barbers' and Cosmetologists Transfers, Code Citation: Chapter 30, Article 27, Section 14.

Medical Payments, Medicare and Medicaid, Code Citation: Chapter 27, Article 2, Section 6. On and after the first day of January 1982 the medical payments, medicare and medicaid receipts shall be deposited into the hospital services revenue account in the state treasury. See the institutional collections section of this book.

DIV. OF ENVIRONMENTAL PROTECTION

Operating Permit Fees, Code Citation: Chapter 22A, Article 2, Section 63.

Well Work Permit Fees, Code Citation: Chapter 22B, Article 1, Section 6, until April 1, 1988, then goes into special revenue account.

ALCOHOL BEVERAGE CONTROL COMMISSION

Revocation of Licenses, Code Citation: Chapter 11, Article 16, Section 23. Revenues in excess of \$20,000.

DEPARTMENT OF AGRICULTURE

West Virginia Pesticides Act, Code Citation: Chapter 19, Article 16A, Section 23.

Auctioneer's License, Code Citation: Chapter 19, Article 2C, Section 3.

DIVISION OF NATURAL RESOURCES

Water Pollution Control Permits, Code Citation: Chapter 20, Article 5A, Section 6, until April 1, 1988, then goes into special revenue account.

Natural Streams Preservation Permits, Code Citation: Chapter 20, Article 5B, Section 7.

ADJUTANT GENERAL

Federal Reimbursements, Code Citation: Chapter 15, Article 1A, Section 3.

LOTTERY COMMISSION

Lottery Transfers, Code Citation: Chapter 29, Article 22, Section 18, until July 1, 1989 at which time money to be appropriated for specific purposes..

Terminal decal registration fee, at 6% of total consideration paid to manufacturer. Effective March 17, 1994. Chapter 29, Article 22A, Section 14.

ALLOCATION AND USE

Deposited to the general revenue fund and appropriated by the legislature for general governmental purposes.

MISCELLANEOUS INCOME AND TRANSFERS
NET YIELD

FISCAL YEAR	AMOUNT*
1955-56	630,171
1956-57	66,102
1957-58	46,378
1958-59	11,419
1959-60	33,810
1960-61	67,190
1961-62	8,849
1962-63	152,648
1963-64	177,754
1964-65	55,845
1965-66	752,917
1966-67	1,051,761
1967-68	548,667
1968-69	967,361
1969-70	1,777,468
1970-71	1,689,836
1971-72	3,379,494
1972-73	4,582,960
1973-74	8,794,343
1974-75	12,229,970
1975-76	18,149,912
1976-77	17,752,901
1977-78	18,185,702
1978-79	23,770,980
1979-80	23,180,531
1980-81	24,934,994
1981-82	27,212,475
1982-83	24,725,051
1983-84	28,342,893
1984-85	51,144,874
1985-86	80,108,444
1986-87	76,178,705
1987-88	37,849,384
1988-89	32,229,290
1989-90	18,360,834
1990-91	35,271,971
1991-92	15,435,991
1992-93	29,476,816
1993-94	18,445,401
1994-95	52,789,750
1995-96	37,994,504
1996-97	21,411,870
1997-98	31,239,896

1998-99	24,036,237
1999-2000	23,522,443
2000-2001	38,296,719
2001-2002	75,232,517
2002-2003	148,522,399
2003-2004	166,094,415
2004-2005	287,315,641
2005-2006	121,910,066
2006-2007	139,791,935
2007-2008	140,108,204

*Includes miscellaneous transfers from special revenue funds where applicable.

2001-2002 includes the \$49,000,000.00 transferred from the lottery to general revenue per house bill 102.

2003-2003 includes the \$ 120,700,000.00 transferred from the lottery to general revenue per house bill 102.

2003-2004 includes the \$ 126,800,000.00 transferred from the lottery to general revenue per house bill 102.

2004-2005 includes the \$ 226,991,000.00 transferred from the lottery to general revenue per house bill 102.

2005-2006 includes the \$ 77,900,000.00 transferred from the lottery to general revenue per house bill 102.

2006-2007 includes the \$ 77,900,000.00 transferred from the lottery to general revenue per house bill 102.

2007-2008 includes the \$ 77,900,000.00 transferred from the lottery to general revenue per house bill 102.

SOURCE: State auditor's monthly tabulation reports.

SEVERANCE TAX

(FIRST YEAR ENACTED--1987)

CODE CITATION

Chapter 11, Article 12B, sections 1 through 18 inclusive.
Chapter 11, Article 13A, Sections 1 through 24 inclusive.
Chapter 31, Article 15A, Section 16

ADMINISTRATION

State Tax Commissioner.

GENERAL PROVISIONS

The 1985 legislature in restructuring the state tax system repealed the business and occupation tax and thereby replaced it with taxes that were increasingly based on the ability to pay. One of these taxes was the severance tax. This tax continues current-law distinctions among types of production activity as did the business and occupation tax. The new tax rates for the different types of activities are to take effect on and after July 1, 1987, and for each first day of July thereafter, until July 1, 1992, at which time the rates will remain constant.

The 1989 special session that was held beginning January 25th, increased the various tax rates for the different types of activities under the severance tax. These rate increases are to take effect March 1, 1989. See rate section.

The 1990 3rd extraordinary session which began August 22, imposed a minimum annual severance tax equal to fifty cents (\$.50) per ton of coal produced by the taxpayer for sale, profit or commercial use during the taxable year. This tax shall take effect on the first day of October, 1990.

The 1991 second extraordinary session of the Legislature imposed an annual severance tax equal to two cents per ton of coal produced during the taxable year. This tax shall be deposited into a special revenue fund known as the "Mines and Minerals Operations Fund" to be used solely for the purposes of carrying out those statutory duties relating to the enforcement of environmental regulatory programs for the coal industry. This tax shall take effect on the first day of October, 1991.

The 1993 Legislature increased the minimum annual severance

tax from fifty cents (\$.50) to seventy-five cents (\$.75) per ton of coal produced by the taxpayer for sale, profit or commercial use with such rate increase to apply only to tons of coal produced after the thirty-first day of May, 1993.

During the 2000 legislative session the minimum severance tax provisions were amended to exclude minimum severance tax on coal mined from thin seams (WV Code 11-13A-3(f)) on which the reduced severance tax rate is imposed.(WV Code 11-12B-3)

The 1994 Legislature passed H.J.R. 500 to amend the state constitution authorizing the issue and selling of state bonds in an amount not exceeding three hundred million dollars and the distribution of the proceeds for the construction, extension, expansion, rehabilitation, repair and improvement of water supply and sewage treatment systems and for the acquisition, preparation, construction and improvement of sites for economic development in this state. Upon the passage of this amendment to the constitution, the Legislature has provided for the dedication of the first sixteen million dollars of revenue from businesses that sever, extract and, or produce natural resources within this state to pay the principle and interest on these bonds, for a period not to exceed thirty years. This dedication of tax shall begin July 1, 1995 upon the passage of the amendment. (See 31-15A-16)

The 1995 Legislature dedicated a portion of oil and gas severance tax to counties and municipalities with 5% beginning July 1, 1996 and 10% beginning July 1, 1997. (See 11-13A-5a)

Taxpayers whose taxes are more than \$1,000 per month shall pay taxes in monthly installments on or before the last day of the month following the month in which the tax accrued: Provided, That the payment for June shall be remitted on or before the fifteenth day of June, beginning in 1988 and each year thereafter. All other taxpayers shall remit taxes on the last day of the month following each quarter.

Changes were made to Chapter 11, Article 13a, Sections 5a and 6 during the 1997 legislative session. These changes related to the distribution of dedicated oil, gas and coal severance taxes to counties and municipalities and redesignated certain funds. Also the requirement that the proceeds from the taxes be appropriated by the legislature was removed; the distribution power was given to the state treasurer.

The 1999 legislative sessions amended and reenacted section 3a, article 13a, chapter 11 of the West Virginia code.

Effective for all taxable periods on or after January 1, 2000, there is an exemption from severance tax for the following: (1) Free natural gas provided to surface owner (2) natural gas produced from any well which produced an average of less than five thousand cubic feet per day during the calendar year preceding a given tax period; (3) oil produced from any oil well which produced an average of less than one half barrel of oil per day during the calendar year immediately preceding a given tax period; (4) for a maximum period of ten years, all natural gas or oil produced from any well which has not produced marketable quantities of natural gas or oil for five consecutive years immediately preceding the year in which a well is placed back into production and thereafter produces marketable quantities of natural gas or oil.

The 2000 legislative session added another exemption to the severance tax, relating to coalbed methane production. The new code cite for this exemption was Chapter 11, Article 13A, Section 3d. These provisions were put into the code as an incentive to encourage the capture of methane gas that would otherwise be vented into the atmosphere. Effective for taxable years beginning on or after January 1, 2001, there will be a period of five years in which methane produced from a coalbed methane well will be exempt from severance tax. The coalbed methane wells must be placed in service before January 1, 2011.

The 2005 legislative session addressed the Worker's Compensation Unfunded Liability and created a special debt reduction fund for bonds issued to fund the liability. The bonds are to be paid from an extra severance tax on coal, natural gas and timber. The rates are: coal severance 56 cents per ton; natural gas 4 and 7/10 cents per MCF; timber two and seventy eight hundredths percent of the gross value of the timber produced.

Timber tax was decreased from 3.22% to 1.22% on December 31, 2006.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAXES

Any individual, partnership, joint venture, association, corporation, receiver, trustee, guardian, executor, administrator, fiduciary or representative of any kind engaged in the business of severing or processing (or both) of natural resources in this state for sale or use.

BASIS OF TAX

The gross value of the articles produced, as shown by the gross proceeds derived from the sale thereof by the producer or as otherwise provided. Gross value is the market value of the severed natural resource in the immediate vicinity where severed and thus excludes transportation costs. In the absence of a sale, gross value is the value of the natural resource of a similar grade and quality. The value of severed resources, if purchased for further processing and consumption, is reduced by the cost of the original purchase. A number of treatment processes are defined as part of production. See 11-13A-4.

In all instances, the gross value shall be reduced by the amount of any federal energy tax imposed upon the taxpayer after the first day of June, 1993. See 11-13A-2(c)(F).

The 1997 legislative session added a new subsection to Chapter 11, Article 13A, Section 3, which reduced that tax rate on underground coal taken from seams averaging thirty-seven to forty-five inches. The rate on this coal was reduced to two percent of the gross value of the coal. Underground coal mined from seams with less than a thirty-seven inch depth was reduced to one percent of value. This new rate was effective April 11, 1997.

RATES

ITEM	MONTH 7-87	MONTH 3-89	MONTH 7-89	MONTH 7-90	MONTH 7-91	MONTH 7-92	MONTH 7-94	MONTH 4-97 ***
COAL*	3.85	5.0	5.0	5.0	5.0	5.0	5.0	5.0 and 2.0
LIME STONE &SAND STONE QUARRIED OR MINED	2.2		2.92	3.28	3.64	4.0	5.0	5.0
OIL	4.34	5.0	5.0	5.0	5.0	5.0	5.0	5.0
OLD GAS	6.5		5.5	5.0	5.0	5.0	5.0	5.0
NEW GAS	4.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0

SAND GRAVEL OR MINERAL NOT MINED OR QUARRIED	4.34	5.0	5.0	5.0	5.0	5.0	5.0	5.0
TIMBER	2.5	3.22	3.22	3.22	3.22	3.22	3.22	3.22
OTHER NATURAL RESOURCE	2.86		3.316	3.544	3.772	4.0	5.0	5.0

TAX RATE PERCENTAGES PER GROSS VALUE OF RESOURCE

*Includes additional severance tax of .35 % for counties and municipalities. ** Effective 7/1/93. Includes healthcare services at 5.0% effective 6/1/93. *** Two tier rate for coal, depending upon depth of seam established April 11, 1997.

Current Rates December 2006

Item	Rate
Coal*	5.0 and 2.0
Limestone, sand stone, quarried or mined	5.0
Oil	5.0
Old Gas	5.0
New Gas	5.0
Sand, gravel, or mineral not mined or quarried	5.0
Timber	1.22 (decreased December 2006)
Other Natural Resource	5.0

CREDITS

Every taxpayer shall be allowed an annual credit of \$500 against the taxes due, to be applied at the rate of forty-one dollars and sixty-seven cents per month for each month the taxpayer was engaged in business, in this state, exercising a privilege taxable under this tax.

There shall also be allowed as a credit for the taxable year the amount determined under 11-13C-1, 11-13D-1 and 11-13E-1 relating respectively to:

(a) the tax credit for business investment and jobs expansion; Taxpayer shall be subject to recapture tax for failing to create new jobs as required, after 12th day of March, 1994. (See 11-13C-8a)

(b) the tax credit for industrial expansion and revitalization and eligible research and development projects; and

(c) the tax credit for coal loading facilities.

See these articles for particulars.

The credit allowed for business investment and jobs expansion under article 13C, chapter 11, shall cease effective March 10, 1990, with transition rules and limitations. See chapter 11, article 13C, section 14.

A credit shall be allowed for private companies for the building of coal processing facilities for the making of coke for steel production and which are granted a reduced rate loan pursuant to 5B-2-7. This credit shall be allowed for five years from date of loan. See 11-13A-23.

These credits to take effect July 1, 1987.

Credits may be taken against tax liability for investment in West Virginia capital companies, for qualified businesses in designated enterprise zones and consumer sales and use tax overpayments. See 5E-1-8, 5B-2B-5 and 11-13A-24, respectively. Effective March 14, 1987; March 14, 1987 and July 1, 1987, respectively. Credit for investment in WV capital companies may not be used against minimum severance tax, effective July 9, 1993.

The above credit concerning West Virginia capital companies was subject to aggregate state limits as follows: 1987-1991 fiscal year ten million dollars; 1992-1996 eight million dollars; 1997 five and one half million dollars, 1998 and 1999 six million dollars. 5E-1-8. The 2000 credit limit was four million dollars; the 2001 aggregate credit was 4 million; 2002 and 2003 aggregate credit allowed was three million dollars; 2004 was one million dollars and 2005 aggregate credit allowed was zero.

A credit may be taken against the severance tax on coal under

article 13A, chapter 11 in the amount of the liability of the taxpayer for taxes paid under the minimum severance tax, but the credit shall not exceed the tax liability.

This credit shall not apply to the additional severance tax under section 6, article 13A, chapter 11. This credit is to be effective October 1, 1990.

ALLOCATION AND USE

Receipts are deposited to the credit of the general revenue fund and appropriated by the legislature. Receipts from severing timber shall be deposited into a special revenue account for purposes of the division of forestry. Health care services receipts are deposited into the medicaid state share special revenue fund.

The first 16 million dollars in collections shall be deposited to the credit of the West Virginia infrastructure general obligation debt service fund, after which the other collections are entered into the general revenue fund and appropriated by the legislature.

A breakdown of the categories of severance tax was available for the fiscal years beginning 1989-90 through 1993-94:

See next page.

PRODUCTI ON SOURCE	FY89-90	FY90-91	FY91-92	FY92-93	FY93-94
COAL	137,443,754	150,102,548	160,921,867	148,066,128	131,987,250
GAS	21,385,733	18,725,134	15,935,383	17,164,804	17,136,477
OIL	1,820,497	2,097,738	1,529,435	1,509,085	1,346,666
OTHER	2,041,433	2,076,231	2,446,009	2,477,992	2,474,179
TOTAL	162,691,417	173,001,651	180,832,694	169,218,009	152,944,572

SEVERANCE TAX CONTINUED

GENERAL REVENUE SEVERANCE TAX FY 1998 BREAKDOWN BY TYPE	
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COAL	\$155,733,516.09
SAND, GRAVEL OR OTHER	\$152,261.45
OIL	\$1,252,537.76
NATURAL GAS	\$16,996,100.74
LIMESTONE OR SANDSTONE	\$791,350.61
OTHER	\$315,415.37
TOTAL	\$175,241,182.02

GENERAL REVENUE SEVERANCE TAX FY 1999 BREAKDOWN BY TYPE	
COAL	134,705,629.17
SAND, GRAVEL OR OTHER	95,976.11
OIL	736,278.64
NATURAL GAS	11,935,083.78
LIMESTONE OR SANDSTONE	622,353.88
OTHER	262691.85
TOTAL	148358013.43

SOURCE: DEPARTMENT OF TAX AND REVENUE

GENERAL REVENUE SEVERANCE TAX FY 2000 BREAKDOWN BY TYPE	
COAL	131,547,433.00
SAND, GRAVEL OR OTHER	113,792.00
OIL	1,292,850.00
NATURAL GAS	15,084,893.00
LIMESTONE OR SANDSTONE	646,510.00
OTHER	-11,344.00
TOTAL	\$148,674,134.00

Source: Tax and Revenue

GENERAL REVENUE SEVERANCE TAX FY 2001 BREAKDOWN BY TYPE	
COAL	133,001,866.00
SAND, GRAVEL OR OTHER	115,833.00
OIL	1,191,236.00
NATURAL GAS	28,074,593.00
LIMESTONE OR SANDSTONE	449,015.00
OTHER	370,356
TOTAL	\$163,202,899.00

Source: Tax and Revenue

GENERAL REVENUE SEVERANCE TAX FY 2002 BREAKDOWN BY TYPE	
COAL	145,746,886.63
SAND, GRAVEL OR OTHER	53,833.70
OIL	954,242.02
NATURAL GAS	18,884,553.40
LIMESTONE OR SANDSTONE	648,495.34
TIMBER	00,000.00
OTHER	225,089.16
WASTE COAL	00,000.00
TOTAL	166,513,100.25

TOTAL AMOUNTS ARE AVAILABLE BEGINNING FY 94-95:

FISCAL YEAR	GENERAL REVENUE AMOUNT	SPECIAL REVENUE AMOUNT
1994-95	176,756,209	1,968,404
1995-96	158,932,334	18,160,026
1996-97	176,947,493	19,072,377
1997-98	175,241,182	19,040,879
1998-99	148,358,013	30,652,713
1999-2000	148,674,134	28,603,662
2000-2001	163,202,899	29,005,527
2001-2002	166,513,100	29,807,598
2002-2003	162,313,803	28,949,815
2003-2004	184,354,000	30,948,062
2004-2005	248,067,923	32,938,241
2005-2006	314,726,682	75,261,740
2006-2007	312,245,598	131,224,270
2007-2008	338,176,521	128,887,657

BUSINESS FRANCHISE TAX

(First Year Effective: July 1987)

CODE CITATION

Chapter 11, Article 23, Sections 1 through 25 inclusive
Chapter 11, Article 13M, Sections 1 through 12 inclusive
Chapter 11, Article 13J, Sections 1 through 12 inclusive

ADMINISTRATION

State Tax Commissioner

GENERAL PROVISIONS

The 1985 legislature in restructuring the state tax system repealed the business and occupation tax and carrier income tax and the businesses formerly taxed thereunder, for the most part, are subject to the business franchise tax, effective July 1, 1987.

The 1991 Legislature imposed the business franchise tax on out-of-state financial organizations engaged in certain untaxed activities in this state. Financial organizations capital shall be apportioned by a special gross receipts factor formula instead of the present three-factor formula based on property, payroll and sales. Financial organizations with their commercial domicile in W.Va. may not apportion their tax base, but shall allocate all capital to W.Va. without apportionment, but shall be allowed a credit for taxes paid to another state. Effective March 8, 1991. See (11-23-5a and 27).

The 1996 Legislature made a reduction in the tax rate from seventy-five hundredths of one percent to seventy hundredths of one percent, to become effective for the taxable year beginning July 1, 1997. See 11-23-6.

In November 2006, the legislature reduced the business franchise tax from 0.7% to 0.55% for tax years after January 1, 2007. It was further reduced in the 2007 session to: 0.48% after January 1, 2009; 0.41% after January 1, 2010; 0.34% after January 1, 2011; 0.27% after January 1, 2012; and 0.21% after January 1, 2013; 0.10 after January 2, 2014. No tax after January 1, 2015.

PERSONS REQUIRED TO PAY TAX AND FILE RETURNS

Every domestic corporation, every corporation having its commercial domicile in this state, every foreign or domestic corporation owning or leasing real or tangible personal property located in this state or doing business in this state and from every partnership owning or leasing real or tangible personal property located in this state or doing business in this state.

BASIS OF TAX

The tax imposed on the privilege of doing business in this state and is not an ad valorem property tax imposed on the property of corporations and partnerships doing business in this state. The tax is based on the value of the tax base which shall be its capital as defined by 11-23-3. If taxpayer is also taxable in another state, the tax base shall be its capital multiplied by its apportionment factor determined under 11-23-5.

Financial organizations with their commercial domicile in W.Va. may not apportion their tax base, but shall allocate all capital to W.Va. with a credit for taxes paid to another state. See (11-23-5a)

RATES

The amount of tax shall be the greater of fifty dollars or fifty-five one hundredths of one percent of the value of the tax base until January 1, 1989, at which time the tax rate shall be the greater of fifty dollars or seventy-five one hundredths of one percent of the value of the tax base. Beginning for the taxable year July 1, 1997 the rate of tax shall be the greater of fifty dollars or seventy hundredths of one percent of the value of the tax base as determined by article 23, chapter 11.

Rate Schedule:

Date	Rate
January 1, 2007	0.55%
January 1, 2009	0.48%
January 1, 2010	0.41%
January 1, 2011	0.34%
January 1, 2012	0.27%

January 1, 2013	0.21%
January 1, 2014	0.10%

EXEMPTIONS

The following shall be exempt from the tax imposed by this article to the extent provided by statute:

- (a) Persons doing business as sole proprietors, sole practitioners and other self-employed persons.
- (b) Corporations and organizations which are exempt from federal income tax with proviso.
- (c) Insurance companies which pay this state a tax on premiums. Limited to premium income only; income from other sources taxable.
- (d) Production credit associations organized under the provisions of the federal "farm credit act of 1933".
- (e) Any trust established pursuant to specific provisions of the code of laws of the United States.
- (f) Any credit union organized under state law except agricultural cooperative associations.
- (g) Any corporation which is a political subdivision of the state.
- (h) Any corporation or partnership engaged in the activity of agriculture and farming as defined in 11-23-3(b)(8), with proviso.
- (i) Any corporation or partnership licensed under 19-23-1 et seq. to conduct horse or dog racing meetings or a pari mutuel system of wagering, with proviso.
- (j) For those tax years beginning after June 30, 1998, any corporation or partnership operating as a hunting club: Provided, That the corporation or partnership distributes no income or dividends to its owners or stockholders.
- (k) For those tax years beginning after December 31, 2002, any person or organization engaged in the activity of

providing venture capital to West Virginia businesses.

CREDITS

A credit shall be allowed equal to the amount of franchise tax, determined before application of credits, multiplied by a fraction, the numerator of which is the gross income of the business subject to tax under 11-13A-1 and the denominator of which is the total amount of gross income derived by the taxpayer from all activity in West Virginia. This credit added 11-13-1 to numerator, effective July 1, 1988.

Effective March 1, 1989, the credit for (11-13A-1) severance tax as part of the numerator shall expire, but the credit for (11-13-1) business and occupation tax as the numerator shall still be allowed.

A parent taxpayer who files a separate return shall be allowed a credit against the tax for the amount of net taxes that would have been paid without regard to the adjustment required by 11-23-3(b)(2)(D) for the taxable year by a subsidiary corporation or partnership: Provided, That the amount of credit allowed shall not exceed the amount of tax that would have been paid, without regard to such adjustment by the subsidiary or partnership, multiplied by the percentage of the parent's ownership of the subsidiary corporation or partnership. In the case of corporations, this percentage shall be equal to the percentage of stock of all classes owned by the parent.

A credit shall be allowed against the tax equal to the amount of liability of the taxpayer for the taxable year of the full amount of any tax imposed pursuant to 11-8-1 on the capital of business determined under 11-3-14 and 14a.

There shall be allowed as a credit against the tax the amount determined under 11-13C-1, 11-13D-1 and 11-13E-1 relating respectively to:

(a) the tax credit for business investment and jobs expansion; Taxpayer shall be subject to recapture tax for failing to create jobs as required, after 12th day March 1994
(See 11-13C-8a)

(b) the tax credit for industrial expansion and revitalization and eligible research and development projects; and

(c) the tax credit for coal loading facilities. A credit shall be allowed for private companies for the building of coal processing facilities for the making of coke for steel production and which are granted a reduced rate loan pursuant to 5B-2-7. This credit shall be allowed for five years from date of loan. See 11-23-24.

Credits to be effective July 1, 1987.

Credits may be taken against tax liability for investment in West Virginia capital companies. The statute limited the amount of West Virginia Capital aggregate credits that would be allowed each year; for 1992-1996 fiscal years the total credit allowable was eight million dollars; in 1997 fiscal year the total credit allowed was five and one-half million dollars, and for 1998 and 1999 fiscal years the total aggregate credit allowed was six million dollars. Prior to 1992 (1987-1991) ten million was the aggregate credit limit. See 5E-1-8 and 11-23-25, respectively. Credit was extended to 2000 and 2001 in the aggregate amount of four million and extended to 2002 and 2003 in the aggregate amount of three million; one million in 2004. The credit was repealed effective July 1, 2005.

Credit against the business franchise tax is available for consumer sales and use tax overpayments. 11-23-25

Credits may be taken by financial organizations against taxes paid to another state if their commercial domicile is in W.Va. See (11-23-5a and 27). Effective March 8, 1991.

A credit may be taken for employing former employees of Colin Anderson Center who lost their jobs due to the closing of the center. Effective June 8, 1995. Original credit expired on December 31, 1998. Credit extended to December 31, 2000 in 1999 legislative session.

(See 11-13I-2)

During the 1996 legislative session, a new article was added to Chapter 11. The new article was entitled, Chapter 11, Article 13J, Sections 1-12, "Neighborhood Investment Program". The intent of this article was to encourage private sector businesses and individuals to contribute capital to community based organizations which establish projects to assist neighborhoods. The amount of credits in the aggregate consist of not more than two million dollars per state fiscal year. The eligible taxpayer applies the credit in the following order: 1) Business Franchise Tax 2) Corporation

Net Income Tax 3) Personal Income Taxes. This credit expires the first day of July 1999. The 1999 legislative session extended this credit until July 1, 2002. The 2002 session further extended this credit until July 1, 2005. The credit was further extended to July 1, 2011.

During the 1997 legislative session, new legislation in the form of House Bill 2870 created a new article in the taxation chapter of the West Virginia Code. This new article was designated as Article 13M. It basically allowed a tax credit to eligible taxpayers equal to two hundred and fifty dollars for each new job filled by an employee of the eligible taxpayer working in a new consumer-ready wood product manufacturing facility in the state, or at a new consumer-ready product line of an existing facility, that begins manufacturing after June 30, 1997. This credit applied to business franchise tax first and leftover credit is then applied to personal income tax or corporate net income tax. This credit expires on July 1, 2002.

The 1999 legislative session added a new section to the West Virginia code that allowed a tax credit for investment in aerospace industrial facilities. This new credit was subject to limitations. It could only be used to reduce tax liability to sixty percent of the liability without the credit. Credit was applied to business franchise tax first and corporate net income tax second. 11-13d-3f

Effective on July 1, 2005, a credit was enacted that would encourage the investment in potentially high growth research and development businesses in West Virginia. The law allowed a tax credit for investment in a qualified research and development business that maintains its' headquarters in this state. The total credit that is allowed is equal to fifty percent of the total value of the qualified investment in the taxable year. Credit is first applied to business franchise tax, secondly to corporation net income tax and thirdly to personal income tax. Credit set to expire June 30, 2008.

Three new credits were enacted during the 2007 legislative session. An apprenticeship tax credit for training in construction trades, a qualified investment tax credit for investment in a high technology manufacturing process, and credit for expenditures related to the production of film or commercials in West Virginia upon approval of the WV Development Office.

Legislation in 2008 provided a tax credit for job creation by businesses that meet certain criteria in jobs created, (Article 13Q-22 Economic Opportunity Tax Credit). This legislation created a credit for businesses that do not meet new jobs percentages as specified in other section 19 credits.

ALLOCATION AND USE

Deposited to the general revenue fund and appropriated by the legislature for general governmental purposes.

NET YIELD

FISCAL YR	AMOUNT COLLECTED	PERCENTAGE CHANGE / YEAR
1987-88	\$50,383,316.00	
1988-89	\$58,383,316.00	15.88%
1989-90	\$73,405,567.00	25.73%
1990-91	\$75,756,120.00	3.20%
1991-92	\$74,477,134.00	-1.69%
1992-93	\$71,957,021.00	-3.38%
1993-94	\$70,360,191.00	-2.22%
1994-95	\$73,323,355.00	4.21%
1995-96	\$78,865,340.00	7.56%
1996-97	\$90,580,982.00	14.86%
1997-98	\$81,421,740.00	-10.11%
1998-99	\$95,427,485.00	17.20%
1999-2000	\$100,788,394.22	5.62%
2000-2001	\$101,402,565.90	0.61%
2001-2002	\$132,842,398.57	31.00%

2002-2003	\$95,369,891.00	-28.21%
See below		

**AS OF FISCAL YEAR 2004; CORPORATE NET INCOME TAX and
BUSINESS FRANCHISE TAX WERE COMBINED IN ONE TAX RETURN**

Fiscal Year	Combined Corporate Net and Business Franchise
2003-2004	\$ 181,515,211.00
2004-2005	\$ 280,788,003.00
2005-2006	\$ 347,569,611.00
2006-2007	\$ 358,388,437.00
2007-2008	\$ 388,017,365.00

TELECOMMUNICATIONS TAX

CODE CITATION

Chapter 11, Article 13B, Sections 1 through 18 inclusive.

ADMINISTRATION

State Tax Commissioner

CURRENT SUMMARY

Telecommunications tax is levied at four percent. It is levied upon gross income from the provision of telecommunication services. The gross income for purposes of this tax does not include revenues from network access or similar services provided to end users, other telephone companies or communication carriers. Income originating from services which have been determined by the WV Public Service Commission as subject to competition is excluded from the taxable base. This competition clause has limited the tax basis to the provision of local services only.

GENERAL PROVISIONS

The 1985 legislature in restructuring the state tax system provided that activities formerly under the carrier income tax which involve the communication of information (voice, data, etc.), are to be taxed under the new telecommunications tax, effective July 1, 1987.

Taxpayers whose taxes are more than \$1,000 per month shall pay taxes in monthly installments on or before the last day of the month following the month in which the tax accrued: Provided, That the payment for June shall be remitted on or before the fifteenth day of June, beginning in 1988 and each year thereafter. All other taxpayers shall remit taxes on the last day of the month following each quarter.

PERSONS REQUIRED TO PAY TAX AND FILE RETURNS

Any individual, partnership, joint venture, association, corporation, receiver, trustee, guardian, executor, administrator, fiduciary or representative of any kind engaged in telecommunications business activity shall pay tax.

BASIS OF TAX

Upon every telecommunications business selling or furnishing telegraph, telephone or other telecommunications service, there is imposed an annual privilege tax on account of business or other activities on gross income received from the provision of local exchange or long distance voice or data communications services, but shall not include gross income from the provision of network access, billing or similar services provided to end users, other telephone companies or communication carriers. Those communications activities which cross state boundaries are apportioned to West Virginia based on the relative number of weighted communication channel pathways.

RATE

Four percent of the sum of gross income from all telecommunications business beginning and ending within this state, and gross income apportioned to this state from all telecommunications business that either begins or ends in this state, effective July 1, 1987.

EXEMPTIONS

Telecommunications services provided by municipalities or by any other political subdivisions of this state: Provided, That on and after the first day of July, one thousand nine hundred eighty-eight, the term "gross income" of a telephone company or communications carrier shall not include gross income from the provision of commodities or services which shall be determined by the public service commission of West Virginia to be subject to competition.

CREDIT

There shall be allowed a credit for the taxable year, the amount determined under 11-13C-1, 11-13D-1, 11-13E-1 and 11-13G-1 relating respectively to:

- (a) tax credit for business investment and jobs expansion; Taxpayer shall be subject to recapture tax for failing to create jobs as required, after the 12th day of March, 1994. (See 11-13C-8a)
- (b) tax credit for eligible research and development projects;

- (c) tax credit for coal loading facilities; and
- (d) tax credit for reduced telephone rates for low-income.

Credits to become effective July 1, 1987.

Credits may be taken against tax liability for investments in West Virginia capital companies (no credit allowed for capital company after July 2005), for qualified businesses in designated enterprise zones and consumer sales and use tax overpayments. See 5E-1-8, 5B-2B-5 and 11-13B-18, respectively. Effective March 14, 1987; March 14, 1987 and July 1, 1987, respectively.

The credit for overpayment of consumer sales tax (11-15-9b) and the credit for overpayment of use tax (11-15A-3b) was repealed by the 1996 legislature.

ALLOCATION AND USE

Deposited to the general revenue fund and appropriated by the legislature for general governmental purposes.

The following page lists the telecommunications tax revenue since fiscal year 1989-90.

TELECOMMUNICATIONS TAX COLLECTIONS
NET YIELD

FISCAL YEAR	AMOUNT	PERCENTAGE DIFFERENCE FY
1989-90	\$9,971,912.00	
1990-91	\$10,593,046.00	6.23%
1991-92	\$11,319,048.00	6.85%
1992-93	\$11,429,180.00	0.97%
1993-94	\$12,021,761.00	5.18%
1994-95	\$12,477,718.00	3.79%
1995-96	\$12,865,867.00	3.11%
1996-97	\$13,229,793.00	2.83%
1997-98	\$13,616,528.00	2.92%
1998-99	\$13,835,239.00	1.61%
1999-2000	\$ 15,271,346.44	10.38%
2000-2001	\$ 15,162,695.93	-0.71%
2001-2002	\$ 13,189,741.67	-13.01%
2002-2003	\$ 12,711,309.00	-3.63%
2003-2004	\$ 11,016,694.00	-13.33%
2004-2005	\$ 8,739,561.00	-20.67%
2005-2006	\$ (430,021.00)	-104.92%
2006-2007	\$ (380,003.00)	-11.63%
2007-2008	\$ 303,160.27	179.78%

TUITION AND FEES

Included in General Revenue Section for Historical Purposes
All tuition and fees are deposited in Special Revenue Accounts
Refer to individual institutions in the Special Revenue Section for details.

CODE CITATION

Chapter 12, Article 2, Section 2.
Chapter 18, Article 11, Sections 10, 10a and 25.
Chapter 18, Article 11A, Section 2.
Chapter 18, Article 11B, Section 2.
Chapter 18, Article 11D, Sections 1 through 15.
Chapter 18, Article 11E, Sections 1 through 15.
Chapter 18, Article 12A, Section 2.
Chapter 18, Article 12B, Sections 2 and 3.
Chapter 18, Article 24, Sections 1, 1a, 1b, 4 and 6
through 13 -- repealed 7/1/89
Chapter 18, Article 26, Sections 8, 13b, and 13c.
-- repealed 7/1/89
Chapter 18B, Article 10, Sections 1 through 16.

ADMINISTRATION

Former West Virginia Board of Regents (abolished 1989)
Board of Trustees of the University System and Board of
Directors of the College System 1989-2000
Interim Governing Board July 1, 2000-June 30, 2001
Higher Education Policy Commission July 1, 2001

Current Tuition and Fees

Tuition and fees for each institution are set by the governing board of that institution.

NAME OF INSTITUTION	TUITION 2008-2009
Two Year Campuses	
New River Comm and Technical	\$ 2,748.00
Eastern Comm and Technical	\$ 1,920.00
Marshall Community and Technical	\$ 2,856.00

NAME OF INSTITUTION	TUITION 2008-2009
Pierpont Comm and Tech	\$ 3,312.00
Blue Ridge Comm and Technical	\$ 3,060.00
Southern Comm and Technical	\$ 1,920.00
WV Northern Comm and Technical	\$ 1,998.00
WV State University Comm and Technical	\$ 2,898.00
Potomac State College of WVU	\$ 2,726.00
WVU at Parkersburg	\$ 1,912.00
Four Year Campuses:	
Bluefield State College	\$ 4,272.00
Concord University	\$ 4,578.00
Fairmont State University	\$ 4,804.00
Glenville State College	\$ 4,486.00
Marshall University	\$ 4,598.00
Shepherd University	\$ 4,898.00
West Liberty State University	\$ 4,464.00
West Virginia State University	\$ 4,466.00
West Virginia University	\$ 5,100.00
WVU Institute of Technology	\$ 4,964.00
WVU at Parkersburg	\$ 2,620.00

Information taken from the West Virginia Higher Education Policy Commission Tuition and Fees 2008-09.

Historical Tuition and Fees

Tuition and Fees 1989 to 2000

Tuition and fees are set by the governing boards of each system. The Board of Trustees of the University System set the tuition and fees for West Virginia University and its' affiliated

institutions (WVU Institute of Technology, Potomac State, WVU at Parkersburg), West Virginia School of Osteopathic Medicine, Marshall University and Marshall University Graduate College. The Board of Directors of the College System set the tuition and fees at the various state owned and operated colleges in West Virginia. These collections are placed in special revenue accounts as discussed below and are not part of the general revenue fund.

GENERAL HISTORICAL PROVISIONS

The West Virginia board of regents shall fix tuition and other fees for each school term for the different classes or categories of students enrolling at the state educational institutions, and may include among such fees any one or more of the following: (1) health service fees; (2) infirmary fees; (3) student activities, recreational, athletic and extracurricular fees; and (4) graduate center and branch college fees.

Except for higher education fees, faculty improvement fees and registration fees, the statutes provide for a maximum of all fees collected under chapter 18, article 24, section one for each resident and nonresident student per semester.

HISTORICAL RATES

INSTITUTION	1999-2000	2000-2001
Bluefield State College		
Resident	1,089	1,144
Non-resident	2,645	2,777
Concord College		
Resident	1,269	1,310
Non-resident	2,790	2,881
Fairmont State College		
Resident	1,122	1,158
Non-resident	2,614	2,698

Glennville State College		
Resident	1,104	1,188
Non-resident	2,604	2,832
Marshall University		
Resident		
Undergraduate	1,220	1,310
Graduate	1,228	1,310
Medical	4,738	4,895
Non-resident		
Undergraduate	3,256	3,412
Graduate	3,566	3,702
Medical	11,728	12,235
Institution	1999-2000	2000-2001
Shepherd College		
Resident	1,215	1,254
Non-resident	2,877	2,969
Southern WV Community and Technical		
Resident	670	720
Nonresident	2,398	2,566
West Liberty State College		
Resident	1,160	1,210
Non-resident	2,880	2,930
WV Northern Community College		
Resident	791	816
Non-resident	2,255	2,448

West Virginia School of Osteopathic Medicine		
Resident	6,135	6,535
Non-resident	15,325	16,175
West Virginia State College		
Resident	1,193	1,232
Non-resident	2,794	2,833
West Virginia University		
Resident		
Undergraduate	1,374	1,418
WVU continued	1999-2000	2000-2001
Graduate	1,455	1,502
Dental	2,774	2,864
Medical	4,752	4,906
Non-resident		
Undergraduate	4,050	4,181
Graduate	4,184	4,320
Dental	7,257	7,493
Medical	11,721	12,102
Potomac State College of WVU		
Resident	1,062	1,096
Non-resident	3,369	3,478
WVU Institute of Technology		
Resident		
Undergraduate	1,300	1,342

Graduate	1,370	1,414
Non-resident		
Undergraduate	3,206	3,310
Graduate	3,512	3,626
WVU at Parkersburg		
Resident	696	718
Non-resident	2,136	2,205

The tuition and fees vary among the individual colleges and universities. The tuition and fees also vary according to the type of major and the type of degree - undergraduate, graduate and professional.

ALLOCATION AND USE

Registration Fee: All proceeds from registration fees are deposited into two special capital improvements funds provided by statute. Moneys collected from students of West Virginia university and Potomac state college shall be deposited in one fund and moneys collected from students at all other institutions shall be deposited in the other fund. The board of regents has authority to pledge all or part of the fund for cost of construction of a predetermined capital improvements program, in the order of priority determined by the board, presented to the governor for inclusion in the budget bill and approved by the legislature as indicated by a direct appropriation. The board, at its discretion, may use the moneys in such capital improvement funds to finance the cost of the above-named purposes on a cash basis or may from time to time issue revenue bonds of the state as provided in the statute to finance all or part of such purposes and pledge all or any part of the moneys in such special funds for the payment of the principal of and interest on such revenue bonds and for the reserves therefor. Any pledge of such special funds for such revenue bonds shall be a prior and superior charge on such special funds over the use of any of the moneys in such funds to pay for the cost of any of such purposes on a cash basis.

The 1971 session amended then chapter 18, article 24, section 4 and thereby established another special capital improvement fund to be expended by the board of regents for the benefit of any and

all state institutions. Into this fund the board may periodically transfer from each of the two special capital improvement funds moneys in excess of the amount pledged for the payment of the principal and interest on any revenue bonds issued prior to the first day of July 1971. The board may then make expenditures from this fund for certain stipulated purposes in the same manner governing the two previously established special funds.

NOTE: The 1965 legislature removed the maximum registration fee previously established for nonresident students and provided authority to the two governing boards to increase such additional registration fees for students who are nonresidents of this state. The 1969 legislature enacted legislation establishing the board of regents and therewith transferred to such board all powers, duties, authority and property heretofore vested in the board of governors and the state board of education.

Tuition: Statute provides for the state system tuition fee special capital improvements fund, as created by the 1977 legislature, into which may be transferred by the board of regents, moneys from the West Virginia university and Marshall university, special capital improvement fund, in excess of the amount pledged for the retirement of bonds. On and after the first day of July 1977 all tuition fees from students at West Virginia university and Marshall university which previously had gone into their own separate capital improvement funds shall be paid directly into the state system tuition fee special capital improvements fund. On and after the first day of July 1978 there shall also be paid into this fund all tuition fees collected from students at all other state colleges, except community colleges, which shall otherwise be determined by resolution of the board of regents. All tuition fees collected shall be used for retirement of revenue bonds issued for capital improvements or may be used on a cash basis. Any balance remaining in this capital improvement fund may be used for any lawful purpose for which the board of regents may expend funds.

Other Fees: All other fees, including graduate center, branch college, student union building fees, parking facility fees and faculty improvement fees, are deposited into special revenue funds and dedicated for use and purpose for which collected. Eighty percent of the higher education resource fee shall be deposited in a special fund for the institution at which the fees were collected and the other twenty percent shall be deposited in a special fund to be expended or allocated by the board of regents to meet general operating expenses of the state system of higher

education, excluding personal services.

Collection information for higher education by institution and type of fee is available in the detail of special revenue accounts in the last section of this book.

INSTITUTIONAL COLLECTIONS

INCLUDED IN GENERAL REVENUE FOR **HISTORICAL PURPOSES ONLY**

CODE CITATION

Chapter 12, Article 2, Section 2
Chapter 25, Article 1, Sections 3 and 3b
Chapter 25, Article 4, Sections 1 to 6, inclusive (Leckie and Davis Centers)
Chapter 26, Article 1, Sections 2 and 3 (Children's Home)
Chapter 26, Article 3, Sections 1 through 5 (Andrew S. Rowan Memorial Home)
Chapter 26, Article 5, Section 1 (Pinecrest Hospital)
Chapter 26, Article 5A, Section 3 (Tuberculosis Control)
Chapter 26, Article 6, Section 2 (Denmar Hospital)
Chapter 26, Article 8, Sections 2 and 3 (Emergency Hospitals)
Chapter 26, Article 9, Sections 1 and 2 (Hopemont State Hospital)
Chapter 26, Article 11, Section 3 (Extended Care and Emergency Facilities)
Chapter 27, Article 1A, Section 11 (Alcoholic Clinics)
Chapter 27, Article 2, Section 1 (Mental Institutions)
Chapter 27, Article 8, Sections 1 and 2 (Mental Institutions)
Chapter 28, Article 1, Sections 9 through 11 inclusive (Industrial School for Boys)
Chapter 28, Article 3, Section 1a
Chapter 28, Article 3, Sections 16 through 18 inclusive (Industrial Home for Youth)

ADMINISTRATION

Department of Health and Human Resources.
Department of Military Affairs and Public Safety.

CURRENT SUMMARY

Institutional collections are no longer a component of the general revenue fund. The department of health and human services deposits into one account entitled, the "hospital services revenue account " any fees received by a facility owned and operated by the department of health and human services from whatever source including the federal government state government or other third-party payor or personal payment. All disproportionate share payments received in the hospital services revenue account are transferred by an intergovernmental transfer to the medical services trust fund.

GENERAL PROVISIONS

Mental Institutions: In general, the minimum fees at mental institutions are \$150 per year payable by counties or by individual, guardian, committee or estate of the patient. The minimum fee at alcoholic clinics attached to hospitals is seven dollars per day. The director may exonerate such persons from payment if it is found that payment would work an undue hardship.

Correctional Institutions: There is no charge at West Virginia penal institutions. Other correctional institutions charge \$50 per year which is payable by the county from which commitment is made.

Tuberculosis Sanitarium: No charge, but institutions may receive any voluntary payments therefor.

Hospitals and Institutions not included above: Fees are established by the secretary of the department of health and human resources as provided by statute, with the right to exonerate any such person chargeable from the payment thereof if it is found that such person is unable to pay or that payment would work an undue hardship.

ALLOCATION AND USE

Deposited to the general revenue fund and appropriated by the legislature for general governmental purposes, unless otherwise specified.

On and after January 1, 1982 all fees collected at institutions or facilities owned and operated by the state health department, from whatever source, shall be deposited into a separate account designated the hospital services revenue account, to be used for improving the delivery of health and mental health services or for maintaining or obtaining certification of facilities. (See 16-1-15a of the state code.)

NET YIELD INSTITUTIONAL COLLECTIONS TO GENERAL REVENUE

FISCAL YEAR	TOTAL
1946-47	994,123
1947-48	1,101,279
1948-49	1,092,908
1949-50	950,105
1950-51	910,511
1951-52	963,220
1952-53	995,057
1953-54	1,014,500
1954-55	1,032,441
1955-56	1,011,872
1956-57	1,039,731
1957-58	1,203,693
1958-59	1,275,811
1959-60	1,508,373
1960-61	1,559,239
1961-62	1,605,067
1962-63	1,577,238
1963-64	1,541,108
1964-65	1,497,620
1965-66	1,134,988
1966-67	1,126,027
1967-68	1,622,157
1968-69	1,615,531
1969-70	1,609,500
1970-71	1,500,380
1971-72	1,955,569
1972-73	2,047,882
1973-74	2,054,845
1974-75	2,294,490
1975-76	2,683,367
1976-77	2,490,082
1977-78	2,728,606
1978-79	3,207,304
1979-80	4,001,081
1980-81	4,179,895
1981-82	1,782,056
1982-83	337,200
1983-84	57,817
1984-85	222,529
1985-86	284,908
1986-87	252,206

INSTITUTIONAL COLLECTIONS CONTINUED

1987-88	175,691
1988-89	148,589
1989-90	28,180
1990-91	-0-

SOURCE: State auditor's monthly tabulation reports.

***Current information on special revenue account 5156, The Hospital Services Revenue Fund, is located in the special revenue detailed account section in the back of this book.

BOARDS AND COMMISSIONS

Included in General Revenue for historical purposes only.
(Special Revenue Accounts)

CODE CITATION

WV Board of Chiropractic Examiners: Chapter 30, Article 16, Sections 1, 5, 6 and 7.

State Board of Pharmacy: Chapter 30, Article 1, Sections 6, 7 and 10; Chapter 30, Article 5, Sections 5, 9, 10, 14, 16 and 16a.

State Board of Osteopathy: Chapter 30, Article 1, Section 10; Chapter 30, Article 14, Sections 4 through 10, and Article 14A, Sections 2 and 3.

State Board of Embalmers and Funeral Directors: Chapter 30, Article 1, Section 10; Chapter 30, Article 6, Sections 5, 6, 10, 13 and 16.

State Board of Registration for Professional Engineers: Chapter 30, Article 13, Sections 5, 6, 7 and 8.

State Board of Architects: Chapter 30, Article 12, Section 8.

WV Board of Examiners for Practical Nurses: Chapter 30, Article 1, Section 6; Chapter 30, Article 7A, Sections 4 and 7; Chapter 30, Article 24, Section 3.

WV Board of Sanitarians: Chapter 30, Article 1, Section 10; Chapter 30, Article 17, Sections 6 and 11; Chapter 30, Article 24, Section 5.

State Board of Professional Foresters: Chapter 30, Article 1, Sections 6, 7 and 10; Chapter 30, Article 19, Sections 6 and 7.

Board of Land Surveyors: Chapter 30, Article 1, Section 10; Chapter 30, Article 13A, Sections 5, 5A and 6.

Board of Veterinarians: Chapter 30, Article 1, Section 10; Chapter 30, Article 10, Sections 6, 7, 9, 10, 18 and 19.

GENERAL PROVISIONS

In certain instances only a stipulated portion of the collections is deposited to general revenue. In other, only the remainder of a stipulated amount reverts to general revenue; while

in still other, all collections are deposited to general revenue.

"From collections" means that part of the total appropriation which must be collected by the spending unit to be available for expenditure. If the authorized amount of collections is not collected, the total appropriation for the spending unit shall be reduced automatically by the amount of the deficiency in the collection. If the amount collected exceeds the amount designated from collections, the excess shall be set aside in a surplus fund and may be expended for the purpose of the spending unit as provided by Chapter 5A, Article 2, Section 18.

The following page lists collections from boards and commissions beginning with fiscal year 1946-47 to fiscal year 1981-82. Beginning fiscal year 1982-83, each board and commission placed collections into special revenue accounts, instead of the general revenue fund.

HISTORY OF BOARD AND COMMISSION COLLECTIONS

YEAR	TOTAL	FISCAL
1946-47	\$ 39,475	
1947-48	46,533	
1948-49	48,925	
1949-50	48,727	
1950-51	51,522	
1951-52	61,921	
1952-53	67,236	
1953-54	75,198	
1954-55	68,703	
1955-56	66,691	
1956-57	70,011	
1957-58	85,685	
1958-59	96,288	
1959-60	117,611	
1960-61	92,664	
1961-62	98,381	
1962-63	99,385	
1963-64	96,526	
1964-65	98,048	
1965-66	83,951	
1966-67	94,096	
1967-68	95,751	
1968-69	97,944	
1969-70	147,966	
1970-71	131,527	
1971-72	149,061	
1972-73	158,656	
1973-74	172,980	
1974-75	187,166	
1975-76	204,544	
1976-77	222,880	
1977-78	234,865	
1978-79	253,604	
1979-80	308,438	
1980-81	304,474	
1981-82	330,052	
1982-83	-0-*	

SOURCE: State auditor's monthly tabulation reports.
 *Boards and commissions placed in special revenue accounts.
 SEE INDIVIDUAL ACCOUNTS IN THE SPECIAL REVENUE ACCOUNT LISTINGS.

STATE ROAD FUND
DETAILED ANALYSIS
OF REVENUE SOURCES
FISCAL YEAR 2007-2008

UNDER THE PROVISIONS OF ARTICLE VI, SECTION 52 OF

THE CONSTITUTION OF WEST VIRGINIA

"Revenue from gasoline and other motor fuel excise and license taxation, motor vehicles registration and license taxes, and all other revenue derived from motor vehicles or motor fuel shall, after deduction of statutory refunds and cost of administration and collection authorized by legislative appropriation, be appropriated and used solely for construction, reconstruction, repair and maintenance of public highway, and heretofore issued or which may be hereafter issued for the construction, reconstruction or improvement on public highways, and the payment of obligations incurred in the construction, reconstruction, repair and maintenance of public highways.

**CLASSIFICATION BASIS FOR VEHICLES FOR PURPOSES OF
REGISTRATION AND TAX COLLECTIONS**

CLASS A Motor vehicles of passenger type, and trucks with a gross weight of not more than 8,000 pounds, other than those operated for compensation. **Amended in 1998 to delete "other than those operated for compensation."**

CLASS B Motor vehicles designated as trucks with a gross weight of more than 8,000 pounds, truck tractors, or road tractors other than those operated for compensation. **Amended in 1998 to delete "other than those operated for compensation."**

CLASS C All trailers and semi trailers, except those operated for compensation and except those house trailers and trailers or semi trailers designed to be drawn by Class A motor vehicles and having a gross weight of less than 2,000 pounds. **Amended in 1998 to delete "other than those operated for compensation."**

CLASS E Motor vehicles designated as trucks, truck tractors, or road tractors operated for transportation of property for compensation, but being exempt from the operating jurisdiction of the public service commission, and for which a statement of exemption has been received from the public service commission. **Entire Class E deleted in 1998.**

CLASS G Motorcycles and parking enforcement vehicles. **"Parking enforcement vehicles" added in 1997 amendment.**

CLASS H Motor vehicles operated regularly for the transportation of persons for compensation under a certificate of convenience and necessity or contract carrier permit issued by the public service commission.

CLASS J Motor vehicles operated for transportation of persons for compensation by common carriers, not running over a regular route or between fixed termini.

CLASS K Motor vehicles designated as trucks, truck tractors, or road tractors operated for transportation of property for compensation under a certificate of convenience and necessity or a contract carrier permit issued by the public service commission. **Entire Class K deleted by the 1998 amendment.**

CLASS L All trailers and semi trailers used for transportation of property for compensation. **Entire Class L deleted by the 1998 amendment.**

CLASS M Mobile equipment as defined in subdivision (oo), section one, article one of chapter 17A of the West Virginia code. 17A-1-1 (00) reads, "every self-propelled vehicle not designed or used primarily for the transportation of persons or property over the highway but which may infrequently or incidentally travel over the highways among job sites, equipment storage sites or repair sites, including farm equipment, implements of husbandry, well-drillers, cranes and wood-sawing equipment." **Class M was added by amendment in 1997.**

CLASS R House trailers.

CLASS S Special mobile equipment as defined in subdivision (r), section 1, article 1, chapter 17A. **Deleted entire class in 1997 and changed to Class M category by amendments in 1997.**

CLASS T Trailers or semi trailers of a type designed to be drawn by class A vehicles and having a gross weight of less than 2,000 pounds.

CLASS U Passenger motor vehicles rented for compensation without a driver. **Entire class U deleted in amendment of 1997.**

CLASS FARM TRUCK Motor vehicles designated as trucks having a minimum gross weight of more than 8,000 pounds and a maximum gross weight of 80,000 pounds, used exclusively in the conduct of a farming business, engaged in the production of agricultural products by means of (a) The planting, cultivation and harvesting of agricultural, horticultural, vegetable or other products of the soil; or (b) the raising, feeding and care of livestock, poultry, bees and dairy cattle. A farm truck may be used only for the transportation of agricultural products produced by the owner of the truck, for the transportation of agricultural supplies used in the production or for private passenger use. **Amendment in 1999 increased weight from 64,000 to 80,000 pounds.**

ANTIQUÉ MOTOR VEHICLES Any motor vehicle over twenty-five years old, and is owned solely as a collector's item and for participation in club activities, but in no event to be used for general transportation. Antique motorcycles must be over thirty-five years old.

OPERATOR AMATEUR RADIO STATION Any owner of a motor vehicle who is a West Virginia resident, and holds an unrevoked and unexpired official amateur radio station license issued by the FCC may apply for a special registration plate for a class A motor vehicle which, in lieu of the registration numbers required by the law, shall be inscribed with the official amateur radio call letters of the applicant as signed by the FCC. A extra fee of ten dollars will be charged in addition to class A fees.

MOTOR VEHICLES' AND OPERATORS' LICENSES

(FIRST YEAR ENACTED--1917)

CODE CITATION

Chapter 17A, Article 2, Sections 13 and 21.
Chapter 17A, Article 3, Sections 1 through 23.
Chapter 17A, Article 4, Sections 1, 5 and 10.
Chapter 17A, Article 4A, Section 10.
Chapter 17A, Article 5, Section 1.
Chapter 17A, Article 6, Sections 1 through 26.
Chapter 17A, Article 7, Sections 1 through 3.
Chapter 17A, Article 9, Section 7.
Chapter 17A, Article 10, Sections 1 through 14.
Chapter 17B, Article 2, Sections 1 through 14.
Chapter 17C, Article 13, Section 6.
Chapter 17D, Article 2, Section 2.

ADMINISTRATION

Commissioner of Motor Vehicles.

GENERAL PROVISIONS

Fees under this heading include:

1. certificate of title;
2. registration (vehicle licenses);
3. dealers', wreckers' and auction licenses;
4. instruction permit fees; and
5. operators', commercial and junior licenses

Every motor vehicle, trailer, semitrailer and pole trailer and recreational vehicle when driven or moved upon a highway shall be subject to the registration and certificate of title provisions of chapter 17A except:

(1) Any such vehicle drive or moved upon a highway in conformance with the provisions of chapter 17A relating to manufacturers, transporters, dealers, lienholders, or nonresidents, or under a temporary registration permit issued by the department.

(2) Any implement of husbandry, whether of a type otherwise subject to registration hereunder or not, which is only incidentally operated or moved upon a highway. (See WV Code 17A-3-2 for full particulars.)

(3) Any vehicle which is propelled exclusively by electric power obtained from overhead trolley wires though not operated upon rails.

(4) Any vehicle of a type subject to registration owned by the government of the United States.

(5) Any wrecked or disabled vehicle which is being towed by a licensed wrecker or dealer.

(6) Recreational vehicles shall be exempt from requirements of annual registration, license plates and fees, but shall be subject to the certificate of title provisions. These include motorboats, all-terrain vehicles and snowmobiles. This is to become effective July 1, 1989.

1. CERTIFICATE OF TITLE

There is a fee of five dollars effective July 10, 1981 for each original and/or duplicate certificate of title issued: Provided, That this state or any political subdivision thereof, or any volunteer fire department or duly chartered rescue squad organized and incorporated under the laws of the state of West Virginia for protection of life or property shall be exempted from payment of such charge. There shall be a fee of five dollars from transferring title of vehicle. There shall also be a five dollar fee for recording lien against titles and a fifty cents fee for recording any release of lien.

There shall be a fee for temporary title of imported vehicle of twenty-five dollars in compliance with federal clean air standards and vehicle safety.

The division shall charge a fee of fifteen dollars for the issuance of each salvage certificate of cosmetic total loss salvage certificate.

2. REGISTRATION (VEHICLE LICENSE)

CLASS A. Motor vehicles of passenger type and trucks with gross weight of not more than 8,000 pounds, other than those operated for compensation. Registration fee is twenty-eight dollars and fifty cents.

EXCEPTIONS

No license fee is charged for vehicles owned by churches, or trustees of churches, regularly used for transporting parishioners

to and from church; however, certificate of registration and license plates must be obtained.

CLASS B, CLASS E AND CLASS K.

The registration fee for all motor vehicles of these classes shall be as follows:

DECLARED GROSS WEIGHT	REGISTRATION FEE
8,001 to 16,00 pounds	\$28 plus \$5 for each 1,000 pounds or fraction thereof that gross weight of such vehicle or combination of vehicles exceeds 8,000 pounds.
Over 16,000 pounds but less than 55,000 pounds	\$78.50 plus \$10 for each 1,000 pounds or fraction thereof that the gross weight of such vehicle or combination of vehicles exceeds 16,000 pounds.
55,000 pounds and over	\$737.50 plus \$15.75 for each 1,000 pounds or fraction thereof that the gross weight of such vehicle or combination of vehicles exceeds 55,000 pounds.

CLASS C AND CLASS L.

Historical Fee

The registration fee for all vehicles of these two classes shall be seventeen dollars and fifty cents, except that semi-trailers, full trailers, pole trailers and converter gear registered as class C and class L may be registered for a period of ten years at a fee of \$100.

Current Fee

The definition of Class C was changed in 1998 and Class L was eliminated.

Chapter Seventeen A, Article Ten, Section 1 defines a Class C motor vehicle as " All trailers and semitrailer except house trailers and trailers or semitrailers designed to be drawn by Class A motor vehicles having a gross weight of less than two thousand pounds." The fee for a Class C vehicle is fifty dollars and effective July 1, 2000, the trailer shall be registered for the duration of the owner's interest in the trailer and do not expire until either sold or otherwise permanently removed from the service of the owner.

CLASS G

The registration fee for each motorcycle and parking enforcement vehicle is eight dollars (\$8.00). An additional \$6.50 for motorcycle safety fund added 2001 legislative session. (17A-10-3b)

CLASS H

The registration fee for all vehicles for this class operating entirely within the state shall be five dollars; and for vehicles engaged in interstate transportation of persons, the registration fee shall be the fees provided by this section for class B, reduced by the amount that the mileage of such vehicles operated in states other than West Virginia bears to the total mileage operated by such vehicles in all states under a formula to be established by the department of motor vehicles.

CLASS J

The registration fee for all motor vehicles of this class shall be eighty-five dollars. Ambulances and hearses used exclusively as such shall be exempted from the above special fees.

CLASS M

The registration fee for all vehicles in this class shall be seventeen dollars and fifty cents.

CLASS R

The registration fee for all vehicles of this class shall be twelve dollars.

CLASS S

The registration fee for all vehicles of this class shall be seventeen dollars and fifty cents.
THIS CLASS WAS DELETED IN 1997 AND IS NOW DESIGNATED BY CLASS M.

CLASS T

The registration fee for all vehicles of this class shall be eight dollars.

CLASS U

The registration fee for all vehicles of this class shall be fifty-seven dollars and fifty cents.
THIS CLASS WAS DELETED IN 1997.

CLASS FARM TRUCK

The registration fee for all motor vehicles of this class shall be as follows:

DECLARED GROSS WEIGHT	REGISTRATION
8,001 to 16,000 pounds	\$ 30.00
16,001 to 22,000 pounds	60.00
22,001 to 28,000 pounds	90.00
28,001 to 34,000 pounds	115.00
34,001 to 44,000 pounds	160.00
44,001 to 54,000 pounds	205.00
54,001 to 80,000 pounds	250.00

REGISTRATION FEES FOR VEHICLES EQUIPPED WITH OTHER THAN PNEUMATIC TIRES

For any vehicle subject to registration which is equipped with tires other than pneumatic, the prescribed fee set forth above is doubled.

REDUCED FEES FOR PORTION OF YEAR

Registration fee prescribed herein are for the entire fiscal year.

Provisions for partial year:

Time of Application	
October 1-December 31	3 /4 yearly fee
January 1-March 31	1 /2 yearly fee
April 1-June 30	1 /4 yearly fee

DUPLICATE REGISTRATION PLATES REGISTRATION CARDS AND

CERTIFICATE OF TITLE

There is a fee of five dollars for issuance of duplicate or substitute registration plates, registration cards and certificate of title.

TRANSFER OF REGISTRATION PLATES

17A-4-1

There shall be a fee of five dollars for transferring of registration plates from one vehicle to another.

SPECIAL PERMIT FOR NONRESIDENT

17A-5-1

There shall be a fee of fifty dollars for special permit for nonresidents maintaining temporary and recurrent, or seasonal, resident in the state in connection with employment, business profession or occupation and including any corporation owning and operating any motor vehicle, trailer or semitrailer within this state.

ANTIQUE MOTOR VEHICLE AND MOTORCYCLE

17A-10-3a

An antique motor vehicle or cycle is any motor vehicle over twenty-five years old or thirty-five years for cycle and is owned solely as a collector's item and for participation in club activities, exhibitions, tours, parades and similar uses, but in no event to be used for general transportation. The annual registration fee for any antique vehicle or cycle is two dollars.

The definition of "antique" was amended in 2000 to reduce the minimum age for a motorcycle to be classified as antique to twenty-five years.

SPECIAL LICENSE NUMBERS

17A-3-14

The following categories of owners may apply for a special license number or special form of plate:

The secretary of state, state superintendent of schools, auditor, treasurer, commissioner of agriculture, attorney general, the members of the legislature, justices of the supreme court, the representatives and

senators of the state in the Congress of the United States, the judges of the United States district courts for the state of West Virginia and the judges of the United States court of appeals for the fourth circuit, if any of the judges are residents of West Virginia and his or her spouse. Annual fee of fifteen dollars is charged in addition to the regular fee for registration.

Members of the national guard forces. An initial application fee of ten dollars is charged in addition to the regular fee for registration.

Any owner of a motor vehicle may request a special arrangement of numbers or letters. An additional annual fee of fifteen dollars is required.

Honorably discharged veterans may be issued special plates. An initial fee of ten dollars is required in addition to the regular fee for registration.

A disabled veteran may be issued a special plate. No fee is required for the first disabled plate, but a fifteen dollar fee is required for a second plate.

Recipients of the distinguished purple heart medal may be issued special plates. No fee is required for the first purple heart plate, but a fifteen dollar fee is required for the second plate.

Survivors of the attack on Pearl Harbor may be issued special plates. No fee is required for the first plate; a fifteen dollar fee applies to a second plate.

Members of nonprofit charitable and educational organizations with special plates prior to February 23, 1999. After that date, the commissioner shall not approve or authorize any additional nonprofit charitable and educational organizations to market or design registration plates. An additional charge of fifteen dollars per year is required.

The code was amended in 2000 to lift the ban on nonprofit charitable and educational organization special plates.(WV Code 17A-3-14c(9). The fee is fifteen dollars.

Any owner of a Class A motor vehicle who is an emergency medical technician, paramedic, or member of a

fire department. A special initial application fee of ten dollars is required in addition to regular registration fees.

A special scenic license plate may be issued displaying a scenic design of West Virginia which displays the words "Wild Wonderful" as the slogan.

Honorably discharged marine corps league members are eligible for special plates. An intial fee of ten dollars is required.

Military organization special plates may be issued for any member of a military organization chartered by the United States Congress. An inital fee of ten dollars is required in addition to other registration fees.

Special non-game wildlife plates were issued for a limited time no later than the first day of January 1998. An annual fee of fifteen dollars in addition to the regular registration fee is required. An initial fee of ten dollars was also required.

Members of the silver-haired legislature are eligible for special plates. An annual fee of fifteen dollars is required in addition to the regular registration fee.

Any owner of a class A motor vehicle who is physically handicapped may apply for a special registration plate at the regular registration fee and a vehicle decal for a fee of one dollar. This plate and decal will entitle holder to special privileges in driving said vehicle.

SPECIAL LICENSE PLATES FOR AMATEUR RADIO STATION OPERATORS 17A-10-14

Any owner of a motor vehicle who is a resident of the state of West Virginia, and who holds an unrevoked and unexpired official amateur radio station and/or amateur class operator's license issued by the federal communications commission, upon appropriate application, and fulfilling requirements set forth by statute, shall be issued a license plate bearing applicant's official amateur radio call letters.

In addition to other registration fees required by law, each applicant shall be charged a special fee of ten dollars

for issuance of said special license plates.

TEMPORARY REGISTRATION PLATES OR MARKERS

17A-6-15

Each dealer in motor vehicles, trailers or semitrailers is required to pay a fee of three dollars for each temporary registration plate or marker issued to such dealer.

SPECIAL STICKERS

17A-7-1, 17A-7-2, 17A-7-3

The commissioner of motor vehicles may issue special stickers to an insurance company, an entity in the business of repossessing motor vehicles, a finance company or other type of lending or financing agency or person engaged exclusively in wrecking or dismantling vehicles for the purpose of moving a vehicle one time only over the streets or highways of this state.

A fee of one dollar per sticker shall be charged and once being affixed to a vehicle shall become invalid for subsequent use on that or any other vehicle.

A special one way permit sticker can be obtained at any state police detachment for a fee of five dollars. It is valid for 48 hours.

REINSTATEMENT FEE

Whenever the registration of a vehicle, a certificate of title, registration plate, a temporary registration plate or marker, the right to issue temporary registration plates or markers, any nonresident or other permit, or any license certificate or dealer special plates issued, are cancelled, suspended or revoked then the owner or holder shall, before such reinstatement, pay a fee of ten dollars in addition to all other fees which shall become effective on or after July 10, 1981. Effective from July 10, 1981 until September 1, 1981, a reinstatement fee for operator's licenses and chauffeur's licenses shall be ten dollars, after which time a fee of fifteen dollars, shall be deposited to a special revolving fund for use in the enforcement of these provisions.

SALVAGE CERTIFICATE FEE

The department of motor vehicles shall charge a fee of fifteen

dollars for issuance of salvage certificate when insurance company or insurer determines a motor vehicle to be totaled.

REGISTRATION FEE (EXEMPTIONS)

Any vehicle owned or operated by the United States government, the state, or any political subdivision thereof; fire apparatus owned by an incorporated volunteer fire department organized for protection of community property; any ambulance or other emergency rescue vehicle used exclusively for charitable purposes for which use there is no charge; any disabled veteran owning an automobile under the provisions of public law 663 of the 79th congress of the United States or public law 187 of the 82nd congress of the United States or public law 77 of the 90th congress of the United States, provided such automobile is not used for hire, and not more than one vehicle owned by a veteran with a hundred percent total and permanent service-connected disability and not used for commercial purposes; and not more than one class A or class G vehicle owned by a former prisoner of war or recipient of the congressional medal of honor and not used for commercial purposes.

FEE TO BE PAID BY DEALERS, WRECKERS AND AUCTIONS

An initial application fee for a license certificate to engage in the business of new motor vehicle dealer, used motor vehicle dealer, house trailer dealer, trailer dealer, motorcycle dealer, recreational vehicle dealer or wrecker or dismantler or rebuilders, manufacturers and transporters and automobile auctions shall be two hundred and fifty dollars.

Each new motor vehicle dealer is required to pay an annual renewal fee of one hundred dollars for which he received a license certificate to engage in business and one class D special plate. Up to an additional two class D plates will be issued to such licensee upon application and the payment of five dollars per each. Further additional class D plates will be issued on a formula basis to licensee upon application and the payment of five dollars each. Also a special " demo " plate shall be issued to sell trailers, truck-tractors, road-tractors or trucks for one hundred dollars for the first plate and fifty dollars for each additional plate, not to exceed four plates.

The annual renewal fee for a used motor vehicle dealer is the same as that for a new motor vehicle and will also provide one special plate classed as D-U/C. Additional such D-U/C special plates will be issued upon proper application and the payment of five dollars fee in a similar manner as that governing the new motor vehicle dealer. Also a " demo " plate shall be issued to a

used motor vehicle dealer the same as for the new motor vehicle dealer.

The annual renewal fee required for a license certificate for a house trailer or trailer dealers shall be twenty-five dollars. This fee entitles the licensee to four dealer's special plates of class D-T/R. Additional plates may be issued upon application and the payment of five dollars.

The annual renewal fee for a license certificate for a recreation vehicle dealer shall be one hundred dollars. This fee entitles licensee to four dealer's special plates of class D-R/V. Additional plates may be issued upon application and the payment of twenty-five dollars. This annual renewal fee and initial application fee to become effective July 1, 1989. "Recreational vehicle" shall mean a motorboat, motorboat trailer, all-terrain vehicle, travel trailer, fold-down camping trailer, motor home and snowmobile.

Motorcycle dealers shall be required to pay an annual renewal fee of ten dollars for a license certificate. This fee shall also entitle such dealer to two special plates identified as class F. Additional class F plates shall be issued to any such dealer upon application therefor and the payment of five dollars fee for each.

The annual renewal fee required for a license certificate for a wrecker or dismantler or rebuilder shall be fifteen dollars. This fee shall entitle wreckers or dismantlers or rebuilders to four special license plates of class WD. Each additional plate shall be twenty-five dollars. Also one special plate known as WD/Demo for demonstrating rebuilt autos shall be twenty-five dollars.

An annual renewal fee of one hundred dollars for a license certificate for manufacturers and transporters to operate or move a vehicle upon the highway for purposes of transporting and/or testing said vehicle without first being registered. One special plate shall also be given, but any additional special plates shall be twenty-five dollars each.

An annual fee of one hundred dollars for a license certificate for a financial institution to operate or move a vehicle upon the highways or streets in conjunction with a repossession or sale of said vehicle in the ordinary course of such institutions business in financing the purchase of the vehicle or where the vehicle otherwise serves as collateral or security in a loan transaction without first being registered. One special plate shall also be given, but any additional special plates shall be twenty-five dollars each, not to exceed four.

The annual renewal fee for automobile auctions shall be one hundred dollars and entitles licensee to one special plate classed as AA. Additional such AA plates may be received for a fee of twenty-five dollars each, based on annual vehicle sales.

INSTRUCTION PERMITS; FEES.

Any person who is at least fifteen years of age may apply to the department for an automobile instruction permit. Any person who is at least sixteen years of age may apply to the department for a motorcycle instruction permit. The department may, in its discretion, after the applicant has appeared before the department of public safety and successfully passed all parts of the examination other than the driving test, issue to the applicant an instruction permit which shall entitle the applicant while having such permit in his immediate possession to drive a motor vehicle upon the public highways when accompanied by a licensed operator who is at least twenty-one years of age and who is occupying a seat beside the driver, except in the event the permittee is operating a motorcycle. The fee for such instruction permit shall be four dollars, one dollar of which shall be paid into the state treasury and credited to the state road fund, and the other three dollars of which shall be paid into the state treasury and credited to the general fund to be appropriated to the department of public safety for application in the enforcement of the road laws. The permit fee for a motorcycle shall be five dollars to be paid into the "motorcycle license exam fund". An additional fee of five dollar is charged for a duplicate of an instruction permit should it be lost or destroyed.

OPERATORS', COMMERCIAL AND JUNIOR LICENSES CURRENT SUMMARY AND FEES

All persons operating a motor vehicle upon a street of highway or subdivision street of West Virginia shall be required to be licensed in accordance with the laws of West Virginia in order to exercise driving privileges.

Driver's licenses are as follows:

Class A, B or C ---Individuals at least eighteen years of age with two years driving experience and who qualify for a commercial driver's license.

Class D --- Individuals eighteen years of age or older with one year of driving experience, whose primary function or employment is the transportation of persons or property for compensation or wages.

Class E---Individuals who are not required to obtain a Class A, Class B, Class C or Class D license.

Class F --- Individuals who have successfully completed the motorcycle examination procedure, but who do not possess a Class A, B, C, D, or E driver's license.

Class G- Individuals who use bi optic telescopic lenses to operate a motor vehicle.

Identification card- Issued to a non driver at least two years of age and a resident of this state.

The Division of Motor Vehicles has developed a "Drive for Five" program for expiration of all classes of licenses and for identification cards. All licenses and identification cards will expire in the birth month of the holder at an age divisible evenly by the number five. Under this program a license or identification card is valid for five years. For licenses and identification cards expiring under the old system of four years, the initial license period for a licensee under the "Drive for Five" program may range from a period of three to seven years.

The fee for renewal of all regular Class E operator's license will be two dollars and fifty cents per year that the license is valid. For example three years would be eight dollars, four years would be ten dollars and fifty cents. After the initial phase in of the "Drive for Five" program a Class E license renewal will be for five years and two dollars and fifty cents per year, which totals thirteen dollars. A voter registration fee of fifty cents is added to each renewal.

Class A, B, C, CDL is renewal at a rate of eight dollars and seventy five cents per year, with fees varying according to endorsements.

Class D renewal is at a rate of six dollars and twenty five cents per year, with a voter registration fee of fifty cents added. There is a five dollar one time only fee for adding a motorcycle endorsement.

Identification cards are renewed at a rate of two dollars and fifty cents per year with no voter's registration fee added.

Motorcycle licenses are renewed at the same rate as Class E licenses, two dollars and fifty cents per year with a fifty cent voter's registration fee added.

Duplicate driver's licenses are five dollars; duplicate instruction permits are five dollars.

HISTORICAL FEES

No person, except those expressly exempted, shall drive any motor vehicle upon a highway in this state unless such person has valid license as an operator or commercial driver under the provisions of chapter 17B of the code of West Virginia.

The operator's license fee shall be twelve dollars and fifty cents and the commercial driver's license class D shall be thirty-one dollars and twenty-five cents of which each fifty cents shall be deposited into the " combined voter registration and driver's licensing fund ". The fee for a duplicate operator's and commercial driver's license shall be five dollars.

Every operator's license and commercial driver's license class D shall expire five years from date of issuance, except persons in the armed forces shall be extended for six months from date of separation from active duty. The fee for renewal of expired operator's and commercial driver's license shall be the regular issuance fee plus five dollars.

Beginning July 1, 1989, a conversion process shall begin to phase out the existing West Virginia chauffeur's license, which shall expire by April 1, 1992. During this period an individual must qualify either for a commercial driver's license or renew with an operator's license. Anyone holding an operator's license July 1, 1989, who either drives a commercial motor vehicle or expects to, must qualify for a commercial driver's license by April 1, 1992. The fee for a commercial driver's license for classes A, B and C licenses shall be set by the commissioner and shall expire after five years.

JUNIOR DRIVER'S LICENSE

Current Provisions

The category of Junior Driver's License has been eliminated as of December 31, 2000. It has been replaced by a graduated system of driver's licenses. On or after January 1, 2001, any person under the age of eighteen who does not possess a junior or regular driver's license will be required to obtain a graduated driver's license. The three graduated classifications are: Level One Instruction Permit ; Level Two Intermediate Driver's License and Level Three Full Class E license.

Level One Instruction Permit is designed for persons fifteen years of age or older, files an application with certain

qualifications, passes a written knowledge and vision test and supplies proof of qualified school enrollment or graduation. The fee for this permit is five dollars. A Level Two Intermediate Driver's License is for persons sixteen years of age or older and have met all the requirements for a Level One Instruction Permit, plus they must have held the Instruction Permit for a minimum of one hundred eighty days, the status of the instruction permit must be conviction free for the one hundred eighty days immediately preceding the application date. The applicant must have had a minimum of thirty hours driving experience with a supervising responsible adult or have completed a state department of education approved driver's education course. The applicant must also pass a road skills examination. The fee for this license is five dollars.

A Level Three Full Class E License is issued to persons twenty one years of age or older. The rate is two and one half dollars per year for the term of the license.

Old Provisions

A junior driver's license shall be issued to any person between the ages of sixteen and eighteen years of age upon the applicant's successful completion of all examinations and driving tests required by law for the issuance of a driver's license to a person eighteen years of age or older. The commissioner may impose reasonable conditions or restrictions on the operation of a motor vehicle by a person holding a junior driver's license and the conditions or restrictions shall be printed on the license. Upon attaining the age of eighteen years of age a person holding an unrevoked, unsuspended or reinstated junior driver's license shall be entitled to receive a regular driver's license without further examination or driver testing upon the payment of the prescribed fee.

There shall be a five dollar fee for providing any person with an abstract of operating record and a one dollar fee for information about registration or any record of the department.

A nonoperator's identification shall be issued and renewed in the same manner and for the same fees as an operators license, beginning August 1, 1983.

EXEMPTIONS

Any person while operating a motor vehicle in the armed services of the United States while in the performance of his official duties.

Nonresidents under certain conditions set forth by statute. See chapter 17B, article 2, section 2.

Any person who is a student, properly enrolled and registered in an accredited school, college or university in this state under certain conditions set forth by statute. See Chapter 17B, Article 2, Section 2.

MOTOR VEHICLE AND OPERATORS' LICENSE COLLECTIONS

FISCAL YEAR	AMOUNT COLLECTED
1949-50	9,803,032
1950-51	9,721,248
1951-52	13,708,318
1952-53	12,197,746
1953-54	12,689,628
1954-55	14,223,904
1955-56	15,156,787
1956-57	13,162,273
1957-58	16,756,790
1958-59	14,510,614
1959-60	17,761,732
1960-61	24,855,586
1961-62	13,749,310
1962-63	22,130,676
1963-64	19,898,150
1964-65	19,599,308
1965-66	23,585,845
1966-67	24,699,907
1967-68	25,410,320
1968-69	27,721,089
1969-70	26,107,313
1970-71	26,191,550
1971-72	28,156,694
1972-73	33,579,288
1973-74	30,718,430

MOTOR VEHICLE AND LICENSES FEES COLLECTED

1974-75	34,430,416
1975-76	36,884,278
1976-77	36,880,226
1977-78	39,555,952
1978-79	49,712,149
1979-80	48,483,656
1980-81	46,222,946
1981-82	51,097,040
1982-83	53,239,355
1983-84	53,026,287
1984-85	54,296,430
1985-86	55,113,023
1986-87	57,592,591
1987-88	55,779,111
1988-89	60,733,439
1989-90	60,732,207
1990-91	64,738,055
1991-92	67,396,167
1992-93	68,818,990
1993-94	70,412,680
1994-95	70,046,827
1995-96	76,418,837
1996-97	75,296,913
1997-98	81,543,094
1998-99	79,788,440
1999-2000	87,482,785
2000-2001	77,440,488

MOTOR VEHICLE AND LICENSES FEES COLLECTED

2001-2002	85,929,273
2002-2003	86,238,466
2003-2004	83,145,930
2004-2005	88,073,937
2005-2006	86,976,200
2006-2007	87,057,668
2007-2008	86,396,410

MOTOR VEHICLES PRIVILEGE TAX

AS OF JULY 1, 2008 known as 5% CONSUMER SALES TAX ON SALE OF MOTOR VEHICLES

(Abolished as motor vehicles privilege tax as of July 1, 2008; will be renamed as a 5% consumer sales tax on motor vehicles; will remain dedicated to the state road fund.)

(FIRST YEAR ENACTED 1935)

CODE CITATION

Chapter 17A, Article 3, Section 4
Transferred to WV Code 11-15-3b as of July 1, 2008

ADMINISTRATION

Commissioner of Motor Vehicles

Current Summary

During the 2007 legislative session, passage of House Bill 2775 changed the name of the privilege tax to a motor vehicle consumer sales tax. Provided in the bill was an exemption for new residents moving to West Virginia and transferring a vehicle they had previously titled in another state. The bill required that effective July 1, 2008, in order for the new resident to take advantage of this exemption they must establish residency and then title their vehicle within thirty days.

GENERAL PROVISIONS AND BASIS OF TAX

A tax is imposed upon the privilege of effecting the certification of title of each vehicle in the amount equal to five percent of the value of the motor vehicle at the time of certification, to be assessed as follows:

(1) If the vehicle is new, the actual purchase price or consideration to the purchaser of the vehicle is the value of the vehicle. If the vehicle is secondhand, the present market value at the time of transfer or purchase is the value of the vehicle for purposes of the tax. Provided, That so much of the purchase price or consideration as is represented by the exchange of other vehicles on which the tax imposed by this section of code has already been paid by the purchaser shall be deducted from the total actual price of the vehicle whether the vehicle is new or secondhand.

(2) If the vehicle is acquired by gift, the present market

value of the gift at the time of the gift is the basis for the tax. If the gift is between husband and wife or parents and children, the present market value of the vehicle is not taxed if the husband or wife, parents or children have previously paid the tax on the vehicles transferred to the state of West Virginia.

(3) The certificate is good for the life of the vehicle, as long as it is held by the original title holder.

EXEMPTIONS

(1) If a vehicle is obtained through an inheritance and the tax has previously been paid to the state of West Virginia by the previous owner, the new owner is not required to pay the tax.

(2) A person is not required to pay the tax a second time for the same motor vehicle, but is required to pay a five dollar fee for the certificate of retitling of that motor vehicle, except in cases where the title has been transferred either in this or another state from the person to another person and transferred back to the person.

(3) This tax does not apply to the titling of vehicles rented on a daily or monthly basis by West Virginia businesses. A tax of twenty-five cents for each day of the rental is imposed. The tax is to be remitted to the division of motor vehicles on a monthly basis by the lessor. Legislation in 2000 amended the rental of vehicles by West Virginia businesses. The daily rental and monthly leasing of automobiles were given separate tax treatments. Businesses engaged in the daily rental of automobiles were to collect a minimum of one dollar or a maximum of one and one half dollars per day tax on the vehicles. Businesses leasing automobiles on a monthly basis collect a five percent tax on the monthly lease fee and remit the tax to the division of motor vehicles. Each business engaged in the daily rental of passenger cars must be licensed by the division of motor vehicles. The initial license fee is two hundred fifty dollars.

(4) This tax does not apply to an applicant if the applicant is a corporation, partnership or limited liability company transferring the vehicle to another corporation, partnership or limited liability company when the entities involved in the transfer are members of the same control group.

- (5) This tax also does not apply to vehicles registered in Class H or Class M, which are to be used in interstate commerce.
- (6) This tax does not apply to vehicles registered in Class B at a weight of fifty-five thousand pounds or more.
- (7) This tax does not apply to vehicles registered as Class C semi trailers, full trailers, pole trailers and converted gear.
- (8) This tax does not apply to titling of vehicles by a registered dealer of this state for resale only.
- (9) This tax does not apply to titling of vehicles by West Virginia or any political subdivision of West Virginia.
- (10) This tax does not apply to titling of vehicles by any volunteer fire department or duly chartered rescue or ambulance squad incorporated under state law as a nonprofit corporation.
- (11) This tax does not apply to a vehicle used solely for the transportation of mentally retarded or physically handicapped children on a nonprofit basis.
- (12) Any person in the military stationed outside of West Virginia, or his/her dependents who possess a motor vehicle with valid registration, are exempt from this tax for a period of nine months from the date that the person returns to West Virginia.
- (13) The division of motor vehicles charges a fee of fifteen dollars for the issuance of a salvage certificate or cosmetic total loss certificate but does not charge the five percent privilege tax.
- (14) A wrecker/dismantler/rebuilder is exempt from the five percent privilege tax when titling a reconstructed vehicle, however the division of motor vehicles collects a thirty-five dollar fee for the inspection of reconstructed vehicles.
- (15) Senior citizen service organizations which are exempt from the payment of income taxes under United States Internal Revenue Service Code, Title 26, U.S.C. 501 (c)(3) and which is recognized to be a bonafide senior service organization by WV Code 16-5.

USE OF TAX COLLECTED

The total amount of revenue collected by reason of this tax shall be paid into the state road fund and expended by the state highway division to match federal aid funds allocated to West Virginia for highway construction and maintenance.

HISTORY OF MOTOR VEHICLES PRIVILEGE TAX COLLECTION NET YIELD

FISCAL YEAR	AMOUNT COLLECTED	% CHANGE PER YEAR
1950-51	\$3,488,517.00	
1951-52	\$3,059,393.00	-12.30%
1952-53	\$3,142,542.00	2.72%
1953-54	\$3,212,218.00	2.22%
1954-55	\$3,441,918.00	7.15%
1955-56	\$4,365,411.00	26.83%
1956-57	\$4,416,283.00	1.17%
1957-58	\$4,001,845.00	-9.38%
1958-59	\$3,442,925.00	-13.97%
1959-60	\$3,957,701.00	14.95%
1960-61	\$3,990,373.00	0.83%
1961-62	\$5,602,068.00	40.39%
1962-63	\$6,849,316.00	22.26%
1963-64	\$7,561,791.00	10.40%

1964-65	\$7,890,220.00	4.34%
1965-66	\$9,026,988.00	14.41%
1966-67	\$8,866,350.00	-1.78%
1967-68	\$9,313,230.00	5.04%
1968-69	\$10,676,040.00	14.63%
1969-70	\$11,375,942.00	6.56%
1970-71	\$14,968,113.00	31.58%
1971-72	\$24,238,901.00	61.94%
1972-73	\$29,047,879.00	19.84%
1973-74	\$28,049,395.00	-3.44%
1974-75	\$32,387,113.00	15.46%
1976-77	\$46,021,125.00	0.00%
1977-78	\$53,084,816.00	15.35%
1978-79	\$61,069,532.00	15.04%
1979-80	\$52,698,964.00	-13.71%
1980-81	\$48,111,217.00	-8.71%
1981-82	\$54,539,435.00	13.36%
1982-83	\$55,029,346.00	0.90%
1983-84	\$67,769,604.00	23.15%
1984-85	\$77,195,008.00	13.91%
1985-86	\$81,604,391.00	5.71%
1986-87	\$87,556,415.00	7.29%
1987-88	\$87,677,924.00	0.14%
1988-89	\$93,208,214.00	6.31%
1989-90	\$94,777,454.00	1.68%
1990-91	\$89,527,500.00	-5.54%
1991-92	\$90,166,139.00	0.71%

1992-93	\$97,774,513.00	8.44%
1993-94	\$111,925,261.00	14.47%
1994-95	\$122,488,884.00	9.44%
1995-96	\$120,450,303.00	-1.66%
1996-97	\$126,139,751.00	4.72%
1997-98	\$133,712,489.00	6.00%
1998-99	\$143,506,486.00	7.32%
1999-2000	\$155,598,027.35	8.43%
2000-2001	\$154,369,975.31	-0.79%
2001-2002*	\$179,296,003.98	16.15%
2002-2003*	\$167,722,904.55	-6.45%
2003-2004*	\$176,699,975.00	5.35%
2004-2005*	\$176,495,216.00	-0.12%
2005-2006*	\$171,478,896.00	-2.84%
2006-2007*	\$173,306,253.00	1.07%
2007-2008*	\$169,463,397.47	-2.22%

*Includes privilege tax on leased and rental vehicles.

MOTOR FUEL EXCISE TAX

(Enacted during January 2003 session; effective January 2004)

CODE CITATION

West Virginia Code

Chapter 11, Article 14C, Sections 1-47 Motor Fuel Excise Tax (flat rate portion)

Chapter 11, Article 15, Section 18b Tax on Motor Fuel (variable rate portion; consumer sales and use tax portion)

Chapter 11, Article 15A, Section 13a Tax on Motor Fuel (variable rate portion; use tax portion)

Effective January 1, 2004

The West Virginia Legislature repealed the Gasoline and Special Fuel Excise Tax effective January 1, 2004. It was replaced by the Motor Fuel Excise Tax.

ADMINISTRATION

West Virginia State Tax Commissioner

GENERAL PROVISIONS

The Motor Fuel Tax is composed of two components. There is an excise tax levied on all motor fuel composed of a flat rate tax equal to twenty and one half cents per gallon plus a variable component. The variable component consists of the consumer sales service tax portion or the use tax portion which is based upon a 5 % tax on the average wholesale price of a gallon of fuel provided that the average wholesale price cannot be below ninety seven cents a gallon.

The fixed component of the tax will be set at twenty and one half cents per gallon from January 1, 2004 to July 31, 2007. Effective August 1, 2007, the flat rate will be reduced to fifteen and one half cents per gallon.

During the 2007 legislative session the code was amended to delay the date of expiration of the flat rate component until August 1, 2013.

During a special legislative session in 2008, legislation was enacted that froze the average wholesale price of a gallon of fuel at the historical price on November 21, 2007. This was enacted to ease the price of rising fuel prices on the consumer. The rate was set to be in effect for the calendar year 2009.

The tax is imposed at the time the motor fuel is imported into this state, other than by a bulk transfer. It is measured by invoiced gallons received outside of West Virginia at a refinery, terminal or bulk plant for delivery to a destination in West Virginia.

The tax is also imposed on invoiced gallons of motor fuel removed other than by bulk transfer (bulk transfer is defined as any transfer of motor fuel from one location to another by pipeline tender or marine delivery within a bulk transfer/terminal system) :

1. From the bulk transfer/terminal system in this state;
2. From the bulk transfer/terminal system outside this state for delivery to a location in West Virginia represented on the shipping papers;
3. Upon the sale or transfer in a terminal or refinery in West Virginia to any person not holding a supplier's license and payable by the person selling or transferring the motor fuel.
4. This tax does not apply to motor fuel imported into the state in the motor fuel supply tank or tanks of a motor vehicle. (Motor Carrier Road Tax may apply.)
5. This tax applies to motor fuels blended in West Virginia by a calculation that deducts the quantity used in blending that has been previously taxed prior to the blending.

EXEMPTIONS

Flat rate portion of tax:

1. All motor fuel exported from West Virginia (destination tax is collected);
2. Sale of aviation fuel.
3. Sale of dyed special fuels.
4. Sale of propane.

The following sales must pay the tax and apply for a refund from the tax commissioner:

1. Sales to the United States or any agencies of the United States;
2. Sales to the county government or unit or agency of the county;
3. Sales to any municipal government or unit or agency of the municipal government;
4. Sales to county boards of education;
5. Sales to urban mass transportation authorities;
6. Sales to any municipal, county, state or federal civil defense or emergency service program.
7. All invoiced gallons of motor fuel purchased by a licensed exporter and subsequently exported to any other state or nation (The exporter must have paid the applicable motor fuel taxes to the destination state.)
8. All gallons of motor fuel used and consumed in stationary turbine engines;
9. All gallons of special fuel used for heating any public or private premises.
10. All gallons of special fuel used for boilers.
11. All gallons of motor fuel used as lubricants or components of a manufactured compound.
12. All gallons of motor fuel used as a dry cleaning solvent.
13. All gallons of motor fuel sold for use in a commercial water craft.
14. All gallons of motor fuel used or consumed by railroad diesel locomotives.
15. All gallons of motor fuel purchased in quantities of twenty five gallons or more to be used in internal combustion machines not operated on the highways of this state.

16. All gallons of motor fuel purchased in quantities of twenty five gallons or more to be used in powering a power takeoff unit in a motor vehicle.
17. All gallons of motor fuel purchased in quantities of twenty five gallons or more to be used in a vehicle under a certificate of public convenience or under a contract carrier permit for transportation of persons.
18. All gallons of motor fuel that are purchased and used by a bona fide volunteer fire department, nonprofit ambulance service or emergency rescue service.

Variable Component of Motor Fuel Tax (Use or consumer sales tax portion)

All motor fuel exported from West Virginia is exempt from the variable portion of the motor fuel tax; provided that the destination tax is collected.

In certain cases a refund of the variable component can be obtained.:

The following sales must pay the tax and apply for a refund from the tax commissioner:

1. Sales to the United States or any agencies of the United States;
2. Sales to the county government or unit or agency of the county;
3. Sales to any municipal government or unit or agency of the municipal government;
4. Sales to county boards of education;
5. Sales to urban mass transportation authorities
6. Sales to West Virginia and its' institutions.
7. Sales to any bonafide volunteer fire department, nonprofit ambulance service or emergency rescue service.
8. Sales to any federal, state, county, municipal civil defense or emergency service program.

FILING OF RETURNS

The tax is due on or before the last day of the month. The payment is for the preceding month.

DISPOSITION OF TAX COLLECTED

Deposited into the state road fund and is to be used only for the purpose of construction, reconstruction, maintenance and repair of highways, matching federal funds available for highway purposes and payment of interest and sinking fund obligations on state highway bonds.

COLLECTIONS

Fiscal Year	Motor Fuel Excise	Motor Fuel Consumer Sales	Motor Fuel Use Tax
2004	272,353,553.91	35,435,323.16	1,484,366.86

COLLECTIONS AFTER LAW CHANGE:

Fiscal Year	Total Motor Fuel Excise
2005	\$ 311,624,679.00
2006	\$ 320,734,273.30
2007	\$ 349,167,240.59
2008	\$ 404,221,394.31

GASOLINE EXCISE TAX AND SPECIAL FUEL

HISTORICAL PURPOSES ONLY

REPEALED : SEE MOTOR FUEL EXCISE TAX

(FIRST YEAR ENACTED--1923)

CODE CITATION

Chapter 11, Article 14, Sections 1 through 30 REPEALED 2003 SESSION

Chapter 11, Articles 15 and 15A, Sections 18 and 13, respectively. REPEALED 2003 SESSION

(Replaced with Chapter 11, Article 14c- Sections 1-47; replaced with Chapter 11, Article 15A, Section 13a and Chapter 11, Article 15, Section 18b)

ADMINISTRATION

State Tax Commissioner

EXCISE TAX (GASOLINE TAX)

There is imposed upon every person who is a distributor or producer, a retail dealer, an importer or user an excise tax based on the quantities of all gasoline or special fuel sold or used in this state, which tax shall be equivalent to ten and one-half cents per gallon on all such gasoline or special fuel.

The 1989 special session, that was held beginning January 25th, increased the tax on gasoline and special fuel to fifteen and one-half cents per gallon effective April 1, 1989.

The 1993 Legislature increased the tax on gasoline and special fuel to twenty and one-half cents per gallon effective May 1, 1993, until August 1, 2001 at which time it will revert back to fifteen and one-half cents per gallon. This increase shall be deposited into the "federal aid highway matching fund" and shall only be used to match federal funds. The 2001 session of the legislature voted to extend the five cent increase until August 1, 2007.

The 2003 legislative session repealed Chapter 11, Article 15, Section 18 and essentially revised and rewrote the section in a new section entitled; Motor Fuel Excise Tax, Chapter 11, Article 14C. This added a variable component to the tax calculation. Effective the first day of January 2004, all sales

of motor fuel will be subject to a flat rate equal to twenty and one half cents per gallon and a variable component comprised of five percent of the average wholesale price with the provision that the calculation of the average wholesale price can be no lower than ninety-seven cents a gallon. The fixed rate of twenty and one half cents continues until August 1, 2007, as previously provided for and reverts to fifteen and one half cents at that time.

GENERAL PROVISIONS

A 1972 legislature act revised and rewrote this article substituting the former provisions encompassed within 11-14-1 through 11-14-24 with the present provisions encompassed within 11-14-1 through 11-14-29.

The revision consisted primarily of administrative changes and the establishment of hearing and appeals procedures all of which experience indicated to be desirable and necessary. However, one phase of the revision did eliminate the prior requirement of a license tax to be paid by distributors and dealers of gasoline. All such persons do currently pay the business franchise registration tax.

Another major revision relating directly to the payment of the tax, currently provides for payment as the material is withdrawn from storage tanks and sold. Previously, the tax was payable when received and placed into storage tanks from which the same is to be withdrawn and subsequently sold.

Beginning April 1, 1983 gasoline and special fuel furnished or delivered within this state or purchased outside this state is subject to a tax at five percent of the average wholesale price, as defined by chapter 11, article 15A, section 13. This tax shall also be applied to motor carriers operating within this state, with conditions. All proceeds collected from this tax shall be deposited into the state road fund.

EXEMPTIONS

There shall be exempted from the excise tax on gasoline or special fuel imposed by this article the following:

(1) All gallons of gasoline or special fuel exported from this state to any other state or nation.

(2) All gallons of gasoline or special fuel sold to and purchased by the United States or any agency thereof when

delivered in bulk quantities of five hundred gallons or more.

(3) All gallons of gasoline or special fuel sold to and purchased by a county board of education when delivered in bulk quantities of five hundred gallons or more.

(4) All gallons of gasoline or special fuel sold pursuant to a government contract, in bulk quantities of five hundred gallons or more, for use in conjunction with any municipal, county, state or federal civil defense or emergency service program, or to any person on whom is imposed a requirement to maintain an inventory of gasoline or special fuel for the purpose of any such program: Provided, That fueling facilities used for these purposes are not capable of fueling motor vehicles, and the person in charge of such program has in his possession a letter of authority from the tax commissioner certifying his right to such exemption.

(5) All gallons of gasoline or special fuel imported into this state in the fuel supply tank or tanks of a motor vehicle, other than in the fuel supply tank of a vehicle being hauled. This exemption does not relieve a person owning or operating as a motor carrier of any taxes imposed by article 14A of this chapter.

(6) All gallons of gasoline and special fuel used and consumed in stationary off-highway turbine engines.

(7) All gallons of special fuel for heating any public or private dwelling, building or other premises.

(8) All gallons of special fuel for boilers.

(9) All gallons of gasoline or special fuel used as a dry cleaning solvent or commercial or industrial solvent.

(10) All gallons of gasoline or special fuel used as lubricants, ingredients or components of any manufactured products or compound.

(11) All gallons of gasoline or special fuel sold to any municipality or agency thereof for use in vehicles or equipment owned and operated by such municipality or agency thereof and when purchased for delivery in bulk quantities of five hundred gallons or more.

(12) All gallons of gasoline or special fuel sold to any urban mass transportation authority, created pursuant to the

provisions of article 27, chapter 8 of this code, for use in an urban mass transportation system.

(13) All gallons of gasoline or special fuel sold for use as aircraft fuel.

(14) All gallons of gasoline or special fuel sold for use or used as a fuel for commercial water craft.

(15) All gallons of special fuel sold for use or consumed in railroad diesel locomotives.

(16) All gallons of gasoline or special fuel sold to and purchased by a unit of county government delivered in bulk quantities of five hundred gallons or more.

In addition to the exemptions from the tax as set forth above there is a provision for refunds of the tax because of certain non highway uses (11-14-11) and for county boards of education, volunteer fire departments, nonprofit ambulance services, emergency rescue services, municipalities and counties. (11-14-11a).

Operators of urban and suburban bus lines, for transportation of persons a distance of not exceeding forty miles measured one way may, upon presenting to the tax commissioner an affidavit accompanied by proof that gasoline tax has previously been paid, be refunded an amount equal to six cents per gallon.

Beginning March 31, 1989, there shall be exempt from the gasoline or special fuel tax, all gallons of gasoline or special fuel sold by a distributor to an interstate motor carrier having fuel storage tanks in this state which are used solely for the purposes of fueling motor carriers owned, leased or operated by the motor carrier, when the purchase is delivered in bulk quantities of one thousand gallons or more into such fuel storage tanks and is purchased for the motor carriers exclusive use: Provided, That this exemption shall not relieve person owning or operating a motor carrier from payment of any motor carrier taxes or use taxes of this state on gasoline or special fuel used or consumed in this state by the motor carrier. See 11-14-5a.

ALLOCATION AND USE

All gasoline taxes shall be paid into the state treasury and shall be used only for the purpose of the construction,

reconstruction, maintenance and repair of highways, matching of federal monies for highway purposes, payment of the interest and sinking fund on state bonds issued for road purpose.

Provided, That the fiscal year 1989-90, 25 million dollars shall be used only for bridge repair and replacement and all remaining amounts shall next be used for payment of interest and sinking fund obligations on state bonds for highway purposes: Provided, however, That any amounts remaining shall next be used to match any federal amounts available for expenditure on the Appalachian highway system: Provided further, That any remaining amounts shall be used for maintenance, reconstruction and construction of state highways.

The five cent increase in gasoline and special fuel tax passed by the 1993 Legislature shall be deposited into the "federal aid highway matching fund" and shall only be used to match federal funds as provided by the passage of the "Intermodal Surface Transportation Efficiency Act of 1991".

Unless necessary for bond requirements, five-fourteenth of the gasoline taxes collected shall be used for feeder and state local services road purposes.

GASOLINE EXCISE TAX AND SPECIAL FUEL

NET YIELD

FISCAL YEAR	TOTAL AMOUNT
1955-56	26,587,226
1956-57	28,354,293
1957-58	28,557,993
1958-59	29,607,978
1959-60	34,469,570
1960-61	33,242,460
1961-62	35,495,059
1962-63	37,753,551
1963-64	39,414,672
1964-65	36,423,115
1965-66	40,946,343
1966-67	43,737,726
1967-68	44,330,725
1968-69	47,969,388
1969-70	49,943,595

1970-71	62,310,193
1971-72	66,646,353
1972-73	69,337,200
1973-74	72,982,514
1974-75	73,042,897
1975-76	81,755,454
1976-77	79,291,721
1977-78	83,874,210
1978-79	109,815,733
1979-80	101,455,931
1980-81	96,074,499
1981-82	95,286,319
1982-83	106,149,650*
1983-84	149,035,740*
1984-85	146,856,973*
1985-86	147,227,483*
1986-87	157,763,619*
1987-88	164,999,116*
1988-89	171,216,013*
1989-90	208,966,269*
1990-91	205,255,720*
1991-92	207,117,120*
1992-93	218,152,148*
1993-94	261,947,005*
1994-95	265,914,687*
1995-96	262,584,334*
1996-97	270,779,161*
1997-98	285,762,634*
1998-99	292,323,419*
1999-2000	290,055,513*
2000-2001	291,969,243*
2001-2002	300,048,790*
2002-2003	289,128,455*

AS OF 2004 see MOTOR FUEL EXCISE TAX SECTION.

*Includes consumers sales and use tax.

1993-94 FY includes \$ 50,635,248 from 5 cents a gallon tax, 1995 FY \$ 51,565,896 and 1996 FY \$ 49,771,434.

1997 FY \$ 67,466,443

1998 FY \$53,094,905. 5 cents/gallon tax

1999 FY \$ 55,211,852 5 cents/gallon tax

2000 FY \$ 50,475,602 5 cents/gallon tax

2001 FY \$ 55,227,752 5 cents/gallon tax

MOTOR CARRIER ROAD TAX

(FIRST YEAR ENACTED--1959)

CODE CITATION

Chapter 11, Article 14A, Sections 1 through 28

ADMINISTRATION

State Tax Commissioner and the Department of Public Safety

GENERAL PROVISIONS

The statute creating this tax imposes a tax upon every motor carrier with a vehicle with seats for more than nine passengers, and road tractor, tractor truck or truck having more than two axles. Tax is based upon each gallon of gasoline and special fuel, including diesel and other motor fuels, used in the carrier's operations in the state. The carrier is credited with the amount of gasoline tax paid on gasoline purchased in the state and is entitled to a refund of any excess of such credit over the amount of road tax due.

In the 1999 legislative session, senate bill 244 changed and specified the definition of "motor carrier" to mean any vehicle used, designed or maintained for the transportation of persons or property and having two axles and a gross vehicle weight exceeding twenty-six thousand pounds or having three or more axles regardless of weight of is used in combination when the weight of such combination exceeds twenty-six thousand pounds or registered gross vehicle weight: Provided, That the gross vehicle weight rating of the vehicles being towed is in excess of ten thousand pounds. The term motor carrier does not include any type of recreational vehicle.

No motor carrier shall operate or cause to be operated in this state any vehicle subject to this article without first securing from the tax commissioner an identification marker for such vehicle. A fee of one dollar shall be paid to the commissioner for issuing an identification marker: Provided, That for registration years beginning on and after the first day of July, 1982, the fee shall be five dollars (11-14A-7).

Effective for registration years beginning after June 30, 1982, every person who operates or causes to be operated in this state any motor carrier subject to this article shall pay an annual tax on each motor carrier operated in this state which tax shall be

based on gross vehicle weight as follows:

COMBINED GROSS VEHICLE WEIGHT POUNDS	TAX RATE PER VEHICLE
8,001 or over	\$5.00

The tax collected shall be in addition to any other taxes and fees imposed under this chapter. Such additional tax shall be due and payable, reported and remitted as provided in this article, for the registration fee imposed by section 7, article 14A, chapter 11: Provided, That recreational and/or farm vehicles shall be exempt from this surtax: Provided further, That the credit set forth in section 9, article 14A, chapter 11 shall not be applicable to this surtax (11-14A-7a).

Beginning April 1, 1983 gasoline and special fuel furnished or delivered within this state or purchased outside this state is subject to a tax at five percent of the average wholesale price, as defined by Chapter 11, article 15A, section 13. This tax shall also be applied to motor carriers operating within this state, with conditions. All proceeds collected from this tax shall be deposited into the state road fund.

The 1989 special session, that was held beginning January 25th, repealed the motor carrier surtax, effective April 1, 1989.

The legislature also created two additional permits and a combination permit for motor carriers, depending on situation of motor carrier usage in state. A trip permit shall be twenty-four dollars; a transportation permit shall be fifteen dollars and a combination permit shall be twenty-four dollars. See 11-14A-7. Originally the legislation required that a trip permit could only be issued three times in one fiscal year, however legislation in 1999 removed that limitation.

The legislature also established primary liability for payment of registration fees and motor carrier road tax when motor carrier is leased or vented. If the period is less than 30 days, then the lessor is primarily liable. If the period is for 30 days or more, then the license or lessee is primarily liable for payment. See 11-14A-3a.

RATE

The rate of tax shall be equivalent to the gasoline tax of fifteen and one-half cents per gallon. Beginning May 1, 1993 and

until August 1, 2001 the rate of tax shall be twenty and one-half cents per gallon.

EXEMPTIONS

Vehicle operated by governmental agencies and school buses.

In addition to the exemptions from the tax as set forth above, every taxpayer subject to the road tax shall be entitled to a credit of such tax equivalent to the amount of tax per gallon of gasoline or special fuel, with certain conditions (11-14A-9).

ALLOCATION AND USE

Deposited in the state road fund, to be used for construction, reconstruction, maintenance support of state roads and highways, and debt services. Unless necessary for such bond requirements, five fourteenths of the tax collected under the provisions of this article shall be used for feeder and state local services highways purposes.

MOTOR CARRIER ROAD TAX NET YIELD

FISCAL YEAR	AMOUNT ¹
1961-62	\$ (272,290)
1962-63	(156,443)
1963-64	(404,670)
1964-65	(410,682)
1965-66	(535,194)
1966-67	(655,406)
1967-68	(726,327)
1968-69	(706,396)
1969-70	(442,212)
1970-71	(437,395)
1971-72	(381,230)
1972-73	(278,458)
1973-74	(132,674)
1974-75	53,655
1975-76	102,423
1976-77	230,137
1977-78	458,514
1978-79	1,377,786
1979-80	1,346,041
1980-81	1,245,603

1981-82	3,997,925
1982-83	5,261,280
1983-84	7,557,048
1984-85	6,765,850
1985-86	7,194,033
1986-87	7,691,033
1987-88	8,182,456
1988-89	6,267,073
1989-90	8,721,739
1990-91	8,019,709
1991-92	9,177,115
1992-93	10,526,116
1993-94	12,063,359
1994-95	11,528,827
1995-96	8,011,841
1996-97	(14,194,717)
1997-98	155,527
1998-99	147,256
1999-2000	32,747
2000-2001	33,887
2001-2002	324,631
2002-2003	44,186
2003-2004	44,383
2004-2005	13,478
2005-2006	23,087
2006-2007	4,455
2007-2008	1,275

¹Due to the method of bookkeeping which involves gross and net yield, the amounts shown are subject to variation.

NOTE: Acts of the legislature 1972, chapter 121, revised and rewrote article 14A, chapter 11, all of which became effective July 1, 1972, and primarily affected administration, appeals and hearing procedures.

Amounts from 1999-2000 show registration taxes only. Other amounts are included in the motor fuel excise tax collections.

**CAPITATION TAX
STATE ROAD FUND
(INCLUDED FOR HISTORICAL PURPOSES ONLY REPEALED 1971)**

(FIRST YEAR ENACTED--1904)

CODE CITATION

Chapter 11, Article 7, Section 1
Chapter 17, Article 10, Section 23

ADMINISTRATION

State Auditor

GENERAL PROVISIONS

Statute provides that the county assessor shall collect the state road capitation tax of one dollar from every male person over the age of twenty-one years, liable therefor, and then turn over to the state auditor the full amount; the state auditor shall, within ten days after receipts, pay to the assessor ten percent for his services in making the collection and remittance and the remainder is deposited to the state road fund. Delinquent state road capitation tax collected by the county sheriff is turned over to the state auditor and the full amount is deposited to the state road fund.

ALLOCATION AND USE

Deposited in the state treasury and credited to the state road fund to be expended for the maintenance, repair, construction and reconstruction of the roads of the county, outside of municipalities, in which the tax was raised.

CAPITATION TAX

NET YIELD

FISCAL YEAR	AMOUNT
1950-51	\$ 366,247
1951-52	364,371
1952-53	359,594
1953-54	316,722
1954-55	317,406
1955-56	341,969
1956-57	357,789
1957-58	345,534
1958-59	342,821
1959-60	383,408
1960-61	370,316
1961-62	370,031
1962-63	354,220
1963-64	345,438
1964-65	359,018
1965-66	325,191
1966-67	359,286
1967-68	349,490
1968-69	358,168
1969-70	334,539
1970-71	335,815
1971-72	149,598
1972-73	116,778
1973-74	8,534
1974-75	1,510
1975-76	696
1976-77	308
1977-78	14
1978-79	4
1979-80	2
1980-81	0
1981-82	0

NOTE: 1971 session of legislature repealed the collection of the capitation tax, effective July 1, 1971.

SALE OF BONDS

(FIRST YEAR ENACTED--1920)

CODE CITATION

Amendments to the West Virginia Constitution

ADMINISTRATION

Governor authorized to sell bonds upon recommendation of the commissioner of state department of highways. Chapter 113, acts of the 1921 session of legislature and chapter 152, acts of the 1965 session of legislature and chapter 126, acts of the 1969 session of legislature and chapter 13, acts of the 1974 second extraordinary session of legislature.

GENERAL PROVISIONS

1920 AMENDMENT (REVOLVING)

The good roads amendment of 1920 directed the legislature to make provisions for a system of state roads and highways connecting at least the various county seats of the state, and to be under the control and supervision of such state officers and agencies as may be prescribed by law; and authorized issuance and sale of state bonds not to exceed an aggregate of fifty million dollars at any one time.

1928 AMENDMENT

The good roads amendment of 1928 empowered the legislature to authorize issuance and sale of state bonds not exceeding in the aggregate thirty-five million dollars, in addition to the state bonds authorized to be issued and sold by the amendment of 1920.

FIFTY MILLION DOLLAR AMENDMENT

Fifty million dollar bond issue for roads amendment, ratified November 2, 1948, empowered the legislature to provide for the issuance and sale of state bonds not exceeding in the aggregate fifty million dollars, in addition to bonds previously authorized.

BETTER ROADS AMENDMENT OF 1964

Better roads amendment of 1964, ratified November 3, 1964, empowered the legislature to authorize the issuance and sale of

state bonds not exceeding the aggregate of two hundred million dollars. Such bonds may be issued and sold in amounts not to exceed twenty million dollars in any fiscal year. The authority to issue and sell and have outstanding additional bonds granted by the amendment to the constitution proposed by senate joint resolution number 15, adopted February 15, 1919, and afterwards ratified by vote of the people, is hereby revoked January 1, 1965, but said amendment shall in all other instances remain in full force and effect.

Outstanding as of 6-30-2002: \$000,000,000.

ROAD DEVELOPMENT AMENDMENT OF 1968

Roads development amendment of 1968 empowered the legislature to authorize the issuance and sale of state bonds not to exceed in the aggregate three hundred fifty million dollars.

Outstanding as of 6-30-2004: \$000,000,000.

BETTER HIGHWAYS AMENDMENT OF 1973

This amendment, ratified at a special election November 6, 1973, empowered the legislature to authorize the issuing and selling of state bonds not exceeding in the aggregate five hundred million dollars.

Outstanding 6-30-2006: \$ 000.00

SAFE ROADS AMENDMENT OF 1996

This amendment of 1996 empowered the legislature to authorize the issuance and sale of state bonds not to exceed in the aggregate five hundred fifty million dollars.

Outstanding 6-30-2008: \$401,190,000.00

(Approximately \$319 million refinanced in May 2005 at 5%; original issued at 5-5.75%.)

ALLOCATION AND USE

1920 AMENDMENT

Funds derived are deposited to the state road fund for building, constructing and maintaining a state road system.

1928 AMENDMENT

Proceeds to be used solely for the same purpose as provided for by the amendment of 1920.

FIFTY MILLION DOLLAR AMENDMENT

Proceeds to be used solely for the building and constructing of a system of state secondary roads and highways.

BETTER ROADS AMENDMENT OF 1964

The proceeds shall be used and appropriated solely for the building and construction of state roads and highways provided for by the West Virginia constitution and the law enacted thereunder.

ROADS DEVELOPMENT AMENDMENT OF 1968

The proceeds of said bonds shall be used and appropriated solely for the building and construction of free state roads and highways provided for by the West Virginia constitution and the laws enacted thereunder.

BETTER HIGHWAYS AMENDMENT OF 1973

The proceeds of said bonds to be used as follows with the stated limitations:

- (a) \$120 million for bridge replacement and improvements;
 - (b) \$130 million for the appalachian system completion;
 - (c) \$50 million for upgrading sections of trunkline and feeder systems;
 - (d) \$50 million for upgrading West Virginia state route 2;
 - (e) 100 million for upgrading state and local service roads;
- and
- (f) \$50 million for construction, reconstruction, improving and upgrading U.S. route 52 between Huntington and Bluefield, West Virginia.

A schedule of Better Highways and Refunding Bonds follows:

FISCAL YEAR	PRINCIPAL	INTEREST	BALANCE
2000	\$20,185,000.00	\$3,586,661.00	\$46,695,000.00
2001	\$16,075,000.00	\$2,510,856.00	\$30,620,000.00
2002	\$11,960,000.00	\$1,691,806.00	\$18,660,000.00
2003	\$7,845,000.00	\$1,087,506.00	\$10,815,000.00
2004	\$5,725,000.00	\$635,225.00	\$5,090,000.00
2005-09	\$5,090,000.00	\$385,987.00	\$0.00

SAFE ROADS AMENDMENT OF 1996

This amendment authorized bonds to be issued in a amount not to exceed \$550 million. A yearly maximum amount of \$110 million was established. On July 1, 1998, \$220,000,000.00 were issued. These were sold to yield a rate of 4.97% and mature on June 1, 2023.

A schedule of this issue (\$220,000,000.00) follows:

Fiscal Yr	Principal	Interest	Balance
1999	\$7,020,000.00	\$9,778,904.00	\$212,980,000.00
2000	\$5,940,000.00	\$10,387,095.00	\$207,040,000.00
2001	\$2,960,000.00	\$10,149,495.00	\$204,080,000.00
2002	\$0.00	\$10,031,095.00	\$204,080,000.00
2003	\$4,330,000.00	\$10,031,095.00	\$199,750,000.00
2004	\$7,090,000.00	\$9,844,905.00	\$192,660,000.00
2005-09	\$69,005,000.00	\$34,982,890.00	\$123,655,000.00
2010-14	\$64,275,000.00	\$25,952,238.00	\$59,380,000.00
2015-19	\$29,940,000.00	\$12,521,625.00	\$29,440,000.00
2020-23	\$29,440,000.00	\$5,006,250.00	\$0.00

On July 1, 1999, \$110,000,000.00 face value of bonds was issued to yield 5.28% and mature on June 1, 2017. A repayment schedule as follows:

Fiscal Yr	Principal	Interest	Balance
2000	\$2,045,000.00	\$5,355,698.00	\$107,955,000.00
2001	\$1,630,000.00	\$5,771,005.00	\$106,325,000.00
2002	\$1,305,000.00	\$5,705,805.00	\$105,020,000.00
2003	\$1,750,000.00	\$5,650,995.00	\$103,270,000.00
2004	\$1,825,000.00	\$5,575,705.00	\$101,445,000.00
2005-09	\$10,460,000.00	\$26,557,705.00	\$90,985,000.00
2010-14	\$44,330,000.00	\$22,852,103.00	\$46,655,000.00
2015-19	\$46,655,000.00	\$4,227,950.00	\$0.00
TOTALS	\$110,000,000.00	\$81,697,006.00	

On July 1, 2000, another \$110,000,000.00 face value of bonds was issued pursuant to the Safe Roads Amendment. These bonds were issued to yield at rate of 5.84% and to mature on June 1, 2025. The outstanding principal of this issuance was \$ 110,000,000.00 on June 30, 2002.

The July 2000 issuance brought the amortization of all 1996 Safe Roads Amendment Bonds and Better Highways Amendment of 1973 Bonds as follows:

FISCAL YR	PRINCIPAL DUE	INTEREST DUE	TOTAL DEBT SERVICE	PRINCIPAL OUTSTANDING
2001	20,665,000	24,195,758	44,860,758	451,025,000
2002	13,265,000	23,717,145	36,982,145	437,760,000
2003	13,925,000	23,058,035	36,983,035	423,835,000
2004	14,640,000	22,344,314	36,984,314	409,195,000
2005	15,370,000	21,615,867	36,985,867	393,825,000
2006	16,100,000	20,884,429	36,984,429	377,725,000
2007	16,835,000	20,150,219	36,985,219	360,890,000

2008	17,665,000	19,314,739	36,979,739	343,225,000
2009	18,585,000	18,397,137	36,982,137	324,640,000
2010	19,550,000	17,429,439	36,979,439	305,090,000
2011	20,570,000	16,409,064	36,979,064	284,520,000
2012	21,655,000	15,330,377	36,985,377	262,865,000
2013	22,785,000	14,197,472	36,982,472	240,080,000
2014	24,045,000	12,933,447	36,978,447	216,035,000
2015	25,375,000	11,608,727	36,983,727	190,660,000
2016	26,775,000	10,208,064	36,983,064	163,885,000
2017	14,705,000	8,816,602	23,521,602	149,180,000
2018	15,470,000	8,051,739	23,521,739	133,710,000
2019	16,300,000	7,220,739	23,520,739	117,410,000
2020	17,140,000	6,377,945	23,517,945	100,270,000
2021	18,035,000	5,483,525	23,518,525	82,235,000
2022	18,985,000	4,536,388	23,521,388	63,250,000
2023	19,980,000	3,538,688	23,518,688	43,270,000
2024	21,030,000	2,488,025	23,518,025	22,240,000
2025	22,240,000	1,278,800	23,518,800	-0-

The last issuance of the Safe Roads Amendment of 1996 was on July 1, 2001 in the principal amount of \$110,000,000.00. On June 30, 2002, the outstanding principal on this issue was \$ 101,780,000.00, to mature on June 1, 2013, sold to yield an interest rate of 4.39%. This final issuance resulted in the following amortization schedule:

These bonds were refinanced in May 2005 at a lower interest rate than they were initially issued at. The refunding is expected to save the state approximately \$ 21 million.

FISCAL YR	PRINCIPAL DUE	INTEREST DUE	TOTAL DEBT SERVICE	PRINCIPAL OUTSTANDING
2001	20,665,000	24,195,758	44,860,758	451,025,000
2002	21,485,000	28,508,293	49,993,293	539,540,000

2003	22,040,000	27,955,942	49,995,942	517,500,000
2004	23,070,000	26,928,470	49,998,470	494,430,000
2005	28,060,000	17,313,284	45,373,284	467,915,000
2006	19,920,000	23,086,096	43,006,096	447,995,000
2007	18,150,000	22,230,186	40,380,186	429,845,000
2008	28,665,000	21,338,481	49,993,481	401,190,000
2009	30,085,000	19,910,529	49,995,529	371,105,000
2010	31,590,000	18,405,200	49,995,200	339,515,000
2011	33,165,000	16,828,075	49,993,075	306,350,000
2012	34,865,000	15,130,481	49,995,481	271,485,000
2013	25,230,000	13,388,256	36,618,256	246,255,000
2014	24,840,000	12,132,625	36,972,625	221,415,000
2015	26,090,000	10,890,625	36,980,625	195,325,000
2016	27,395,000	9,586,125	36,981,125	167,930,000
2017	15,300,000	8,216,375	23,516,375	152,630,000
2018	16,065,000	7,451,375	23,516,375	136,565,000
2019	16,870,000	6,648,125	23,518,125	119,695,000
2020	17,675,000	5,837,550	23,512,550	102,020,000
2021	18,525,000	4,988,200	23,513,200	83,495,000
2022	19,420,000	4,097,900	23,517,900	64,075,000
2023	20,350,000	3,164,475	23,514,475	43,725,000
2024	21,330,000	2,186,250	23,516,250	22,395,000
2025	22,395,000	1,119,750	23,514,750	-0-

The proceeds of said bonds to be used and appropriated for the following purposes:

(1) Matching available federal funds for highway construction in this state; and

(2) General highway construction or improvements in each of the fifty-five counties.

REVENUE BONDS

See Special Obligation Notes for details on federal revenue notes issued in 2007.

FEDERAL AID

CODE CITATION

Chapter 17, Article 3, Sections 1, 6, 6a and 7

ADMINISTRATION

Commissioner of State Department of Highways

GENERAL PROVISIONS

All moneys received from the federal government for road construction or reconstruction shall be expended as provided, or as may hereafter be provided by act of congress.

On or before the first day of January of each year the state commissioner of state department of highways determines the total amount of available funds, and of that amount he may set aside for a "reserve fund" an amount not to exceed twenty percent thereof to be used and expended by him at his discretion in making desirable connections or economizing in construction.

The remaining eighty percent, or, if such "reserve fund" is not set aside, then all the funds, shall be appropriated in the following order and preference:

(a) for the construction, reconstruction, maintenance of expressway and trunk line road, and to comply with the requirements for the receipt of aid from the federal government;

(b) for the maintenance of all feeder and state local service roads, as provided in section 6a, article 3; and

(c) for the construction and reconstruction of feeder and state local service roads as prescribed in section 6a of this article.

FEDERAL AID	
FISCAL YEAR	TOTAL AMOUNT
1956-57	\$3,928,822.00
1957-58	\$9,241,992.00
1958-59	\$31,694,342.00
1959-60	\$41,090,978.00
1960-61	\$30,225,818.00
1961-62	\$24,389,674.00
1962-63	\$18,064,699.00
1963-64	\$27,546,186.00
1964-65	\$55,842,978.00
1965-66	\$69,236,796.00
1966-67	\$72,255,793.00
1967-68	\$75,785,570.00
1968-69	\$91,712,452.00
1969-70	\$119,456,089.00
1970-71	\$152,549,644.00
1971-72	\$164,055,185.00
1972-73	\$183,345,793.00
1973-74	\$211,591,433.00
1974-75	\$207,469,549.00
1975-76	\$184,321,569.00
1976-77	\$164,592,913.00
1977-78	\$152,516,710.00
1978-79	\$161,022,923.00
1979-80	\$232,790,003.00
1980-81	\$277,284,999.00
1981-82	\$229,058,452.00

1982-83	\$176,059,356.00
FEDERAL AID FISCAL YEAR	TOTAL RECEIVED
1983-84	\$185,843,600.00
1984-85	\$198,719,840.00
1985-86	\$251,400,228.00
1986-87	\$208,281,112.00
1987-88	\$237,681,776.00
1988-89	\$140,935,313.00
1989-90	\$120,408,733.00
1990-91	\$154,662,008.00
1991-92	\$201,184,956.00
1992-93	\$226,943,305.00
1993-94	\$287,137,952.00
1994-95	\$293,555,619.00
1995-96	\$249,891,988.00
1996-97	\$233,375,656.00
1997-98	\$288,754,770.00
1998-99	\$262,648,093.00
1999-2000	\$301,298,466.00
2000-2001	\$426,452,043.56
2001-2002	\$432,620,510.58
2002-2003	\$416,052,181.96
2003-2004	\$391,638,709.81
2004-2005	\$440,053,773.57
2005-2006	\$401,443,566.04
2006-2007	\$392,671,457.34
2007-2008	\$360,650,384.56

MISCELLANEOUS INCOME

CODE CITATION

Chapter 17, Article 2A, Sections 8 and 14 (General Provisions and Disposal of Equipment)
Chapter 17, Article 3, Section 1 (General Provisions)
Chapter 17, Article 4, Section 20 (Forfeiture)
Chapter 17, Article 19, Section 13 (Damage to Roads, Property and Equipment)
Chapter 17, Article 22, Sections 13, 15 and 20 (Outdoor Advertising)
Chapter 17, Article 23, Section 10 (Salvage Yard Fees)
Chapter 17C, Article 17, Section 11 (Special Permits)
Chapter 20, Article 3, Sections 17 and 18 (National Forest and Flood Control)
Chapter 17A, Article 10, Section 15 (Highway Litter Control Fund)

ADMINISTRATION

Commissioner of State Department of Highways

GENERAL PROVISIONS

Revenue consists of licenses for outdoor advertising, contract forfeitures, special permits, sale of obsolete and surplus equipment, supplies and materials, other miscellaneous items sold and or rented, interest on investments and registration and renewal fees for litter control program, etc.

Division of Highways Miscellaneous Income
NET YIELD

FISCAL YEAR	AMOUNT
1954-55	182,552
1955-56	699,033
1956-57	859,515
1957-58	614,695
1958-59	665,575
1959-60	659,326
1960-61	912,988
1961-62	756,221
1962-63	1,102,709
1963-64	1,337,526
1964-65	1,089,514
1965-66	2,157,867
1966-67	3,421,197
1967-68	3,033,216
1968-69	2,089,281
1969-70	4,825,544
1970-71	2,731,721
1971-72	3,615,361
1972-73	6,263,542
1973-74	14,486,200
1974-75	7,471,305
1975-76	13,982,85
1976-77	4,157,389
1977-78	10,996,718
1978-79	14,534,005

YEAR	MISCELLANEOUS INCOME HGWYS
1979-80	11,224,975
1980-81	9,173,367
1981-82	8,947,936
1982-83	5,276,440
1983-84	4,983,184
1984-85	7,055,985
1985-86	17,292,315
1986-87	12,016,307
1987-88	6,734,890
1988-89	41,025,088
1989-90	4,888,360
1990-91	3,720,520
1991-92	5,333,098
1992-93	16,072,826
1993-94	3,024,029
1994-95	12,060,543
1995-96	15,336,253
1996-97	48,123,057
1997-98	18,979,421
1998-99	27,763,672
1999-2000	24,613,250
2000-2001	19,813,623
2001-2002	19,076,459
2002-2003	14,275,698
2003-2004	26,383,024
2004-2005	30,774,790
2005-2006	23,519,690

YEAR	MISCELLANEOUS INCOME HIGHWAYS
2006-2007	24,689,601
2007-2008	46,165,507

BRIDGE TOLL RECEIPTS

Historical Information

CODE CITATION

Chapter 17, Article 17, Sections 19 through 23b.

ADMINISTRATION

State Department of Highways

GENERAL PROVISIONS

The state department of highways is authorized to issue bridge revenue bonds, under certain conditions set forth by statute, and fix toll to provide sufficient funds to pay principal and interest on said bonds and provide additional funds for maintenance and operation of such bridges.

Any funds remaining after conversion from a toll bridge to a free bridge shall be transferred to the state secondary road fund.

BRIDGE TOLL RECEIPTS

NET YIELD

FISCAL YEAR	BONDS AND TOLL AMOUNT
1946-47	\$ 1,437,949
1947-48	983,556
1948-49	1,038,947
1949-50	1,013,165
1950-51	1,098,864
1951-52	976,679
1952-53	738,759
1953-54	265,711
1954-55	252,669
1955-56	237,008
1956-57	28,000
1957-58	46,176
1958-59	71,287
1959-60	4,112,508
1960-61	2,654,010
1961-62	675,142
1962-63	407,125
1963-64	302,650
1964-65	16,897,259
1965-66	725,584
1966-67	354,588
1967-68	398,863
1968-69	864,265
1969-70	1,347,626
1970-71	1,423,001
1971-72	1,496,516
1972-73	1,628,800
1973-74	1,693,469
1974-75	1,712,236
1975-76	1,974,819
1976-77	1,904,185
1977-78	1,385,042
1978-79	900,965
1979-80	129,157
1980-81	-0- ¹

¹Tolls for all state-owned bridges were eliminated.

SPECIAL OBLIGATION NOTES¹

Historical Information

CODE CITATION

Chapter 17, Article 17A, Sections 1 through 7

ADMINISTRATION

State Department of Highways

GENERAL PROVISIONS

In December, 1985, the department of highways issued \$123,450,000 series 1985 special obligation highway notes due January 1, 1992. The notes are payable solely from moneys which may be appropriated annually from the state road fund and are not a general obligation debt or liability of the state of West Virginia. Neither the general revenues nor the taxing power of the state of West Virginia or any political subdivision thereof are pledged for the payment of the principal of or the interest on the notes.

The proceeds of the notes are to be used to accelerate the availability of funds to finance the costs of road improvements related to flood damaged bridges and roads, federal interstate completion and appalachia highway system projects, and certain other surface transportation improvements. It is anticipated that approximately \$100,000,000 will be available from the proceeds and earnings on a portion thereof for the aforementioned road improvements. The remainder of the proceeds is to be used to pay a portion of the interest on the notes (\$30,782,000) and costs of issuance and certain administrative expenses (\$3,822,000).

NET YIELD

FISCAL YEAR	AMOUNT
1985-86	\$ 121,796,011
1986-87	-0-
1987-88	-0-
1988-89	-0-

CURRENT

The Division of Highways issued revenue bonds in fiscal year 2006-2007. Debt service payments will be funded through federal aid

revenue. Under the newly enacted federal SAFETEA-LU (Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users, West Virginia is expected to receive an average of \$ 403 million in federal funding.

The following revenue bond issues were:

Surface Transportation Notes 2006 A Series :
Issued October 25, 2006 \$78,305,860.57

Surface Transportation Notes 2007 A Series:
Issued April 18, 2007 \$33,743,246.41

Outstanding 2006A and 2007A combined on June 30, 2008: \$
98,875,000.00.

¹SOURCE: Annual state audit of department of highways by certified public accountants.

LOTTERY

WEST VIRGINIA LOTTERY FUNDS (Lottery, Racetrack Video Lottery, Limited Video Lottery)

CODE CITATIONS

Chapter 29, Article 22, Sections 1 through Section 27a. This chapter details the State Lottery Act. Enacted 1985.

Chapter 29, Article 22A, Sections 1 through Section 19. This chapter details the Racetrack Video Lottery. Enacted 1994, First Extraordinary Session.

Chapter 29, Article 22B, Sections 101 through Section 1903. This chapter details the Limited Video Lottery. Enacted 2001, First Extraordinary Session.

Chapter 29, Article 22C, Sections 1 through Section 34. The chapter was added in 2007 and governs table games.

Governing Board: State Lottery Commission
A division of the Department of Tax and Revenue

LOTTERY

Voters in the state of West Virginia approved a constitutional amendment on November 6, 1984, which allowed for the creation of a state operated lottery. In April of 1985, the legislature voted to pass the State Lottery Act, which was then signed by the governor in May of 1985. The first lottery tickets were sold on January 1, 1986.

The State Lottery Act created a special fund in the West Virginia Treasury for lottery monies. It was formed to assist the state in educational and cultural funding. The act also created a seven member lottery commission appointed by the governor. Provisions were made for a governor appointed director to administer the day to day operations of the lottery office. Only lottery commissioned approved licensees are permitted to sale lottery tickets. The licenses are issued for one year and are subject to numerous regulations and restrictions.

The first game issued was the preprinted ticket instant winner type lottery. The commission was granted the power to promulgate rules and regulations specifying the types of lottery games allowed. Some of the regulations are as follows. Lottery games utilizing the results of any amateur or professional sporting events, dog or horse race were expressly prohibited. Video lottery game systems must include a central site system of monitoring the terminals using an on-line or dial-up inquiry. No lottery games can use machines which dispense currency. If the lottery game uses a ticket,

each ticket must bear a one of a kind number. Certain games which use an electronic computer and video screen to operate a lottery game and communicate the results, but do not use an interactive electronic terminal devices allowing input by the player may only be used in private clubs. Selection of the winner of the game must be based upon chance.

Beginning in September of 2000, the commission established an instant lottery scratch-off game designated as the veterans benefit game. All of the profits received from this game are deposited into the veterans lottery fund, and used to make the payments of interest and principal for revenue bonds issued for the construction of an initial veterans skilled nursing facility.

In 2007, table games were legalized by adding a new code section, Chapter 29, Article 22C, Sections 1-34. The games are to be conducted at licensed race tracks, subject to local option election in the county in which pari-mutuel wagers are received at a racetrack licensed under Chapter 19, Article 23.

State Lottery Fund Distribution of Monies

A special revenue fund was created in the state treasury and entitled the "state lottery fund". All revenues received from the sale of lottery tickets, materials and games shall be deposited in the fund. Any revenues derived from investment of these funds, any gifts, donations or grants are also deposited to this account along with the initial appropriation to create the lottery.

The distribution of the funds is as follows. A minimum annual average of forty-five percent of the gross amount received from each lottery shall be allocated and disbursed as prizes. Not more than fifteen percent of the gross amount received from each lottery may be allocated and disbursed to provide for the fund operation and administration expenses, however as of January 2002, and until June 30, 2003, that percentage increased to seventeen percent.

Net profit shall be determined by subtracting the fifteen to seventeen percent administration costs and the forty-five percent prize costs from the aggregate gross amount received from all games. In the event that this creates a surplus, two hundred fifty thousand dollars can be kept as retained earnings by the lottery.

The \$250,000.00 limit on retained earnings by the lottery was amended on June 14, 2006, by HB 106 to allow the lottery to retain \$ 20 million yearly for the fiscal years ended June 2006, 2007, 2008, 2009, 2010 and 2011. This amount is to be transferred to the Revenue Center Construction Fund.

The remaining net profit is to be allocated as follows:

1) Debt relating to the School Building Authority : On or before the twenty- eighth day of each month, as long as revenue bonds or refunding bonds are outstanding, the lottery director shall allocate to the school building debt service fund (WV Code 18-9d-6) an amount equal to one tenth of the projected annual principal, interest and coverage ratio requirements on any and all bonds issued on or after the April 1, 1994. The monthly amount allocated cannot exceed one million eight hundred thousand dollars, the annual amount cannot exceed eighteen million dollars. If these funds are not available, the school building authority may be granted a lien against lottery net profits not to exceed twenty-seven million annually.

2) Debt relating to the Education, Arts, Sciences and Tourism Debt Service Fund: On or before the twenty-eighth day of the month, as long as revenue bonds or refunding bonds are outstanding, the lottery director shall allocate to the education, arts, sciences and tourism debt service fund (WV Code 5-6-11a), an amount equal to one tenth of the projected annual principal, interest and coverage ratio requirements on any and all bonds issued after April 1, 1996. The monthly amount allocated cannot exceed one million dollars, the annual amount cannot exceed ten million dollars. If these funds are not available, a second in priority lien (after the School Building Authority) is placed upon the lottery net profits, not to exceed fifteen million dollars annually.

3) The remaining net profits are allocated as appropriated by the legislature in such proportions as it considers beneficial to the state:

Lottery Education Fund- Appropriated to public education and higher education programs.

School Construction Fund- Appropriated to provide additional improvements or improvement bonds.

Lottery Senior Citizens Fund- Appropriated to provide senior medical care programs and other senior citizen programs.

Division of Natural Resources- Appropriated to pay for development, maintenance and construction of recreational facilities, funding or refunding of natural resources bonds and payment of advertising and marketing expenses for development of tourism in state.

STATE EXCESS LOTTERY FUND DISTRIBUTION OF MONIES

West Virginia Code Chapter 29, Article 22, Section 18a mandates the distribution of excess lottery funds. Currently the code outlines spending through the following fiscal years, 2001-2002; 2002-2003; 2003-2004; 2004-2005. Each fiscal year until 2004-2005, the allocations are to be spent differently. Fiscal year 2004-2005 and beyond

allocates to different funds in the same proportions.

Fiscal Year 2001-2002

General Revenue Fund \$ 49,000,000.00
Education Improvement Fund for Promise Scholarships \$ 5,500,000.00
School Building Debt Service Fund \$ 25,000,000.00
Infrastructure Fund \$ 25,000,000.00
Higher Education Improvement Fund \$ 10,000,000.00
State Park Improvement Fund \$ 9,000,000.00

Fiscal Year 2002-2003

General Revenue Fund \$ 65,000,000.00
Education Improvement Fund for Promise Scholarships \$ 10,000,000.00
Economic Development Project Fund \$ 19,000,000.00
School Building Debt Service Fund \$ 20,000,000.00
Infrastructure Fund \$ 40,000,000.00
Higher Education Improvement Fund \$ 10,000,000.00
State Park Improvement Fund \$ 5,000,000.00

Fiscal Year 2004-2005 and subsequent years:

General Revenue Fund \$ 65,000,000.00
Education Improvement Fund for Promise Scholarships \$ 27,000,000.00
Economic Development Project Fund \$ 19,000,000.00
School Building Debt Service Fund \$ 19,000,000.00
Infrastructure Fund \$ 40,000,000.00
Higher Education Improvement Fund \$ 10,000,000.00
State Park Improvement Fund \$ 5,000,000.00

Priority of the allocation of Excess Lottery Funds in the event that net profits do not produce the revenue anticipated as above:

Economic Development
Other Debt Service Funds
Promise Scholarships

The general revenue portion has the following priorities:

Salary increases for teachers and public employees.
Provide adequate funding for the public employees insurance agency.
Provide funding to address the shortage of qualified teachers and substitutes in the areas of need.

In fiscal year 2004 and after, the lottery commission shall deposit into the General Revenue Fund amounts necessary to provide reimbursement for the refundable credit

allowable under Chapter 11, Article 21, Section 21 of the West Virginia Code. (Senior citizens tax credit for property tax paid on first twenty thousand dollars of taxable assessed value of a homestead in this state.)

WEST VIRGINIA LOTTERY RACETRACK TABLE GAMES DISTRIBUTION OF MONIES

A special revenue fund was created in the state treasury known as the West Virginia Lottery Racetrack Table Games Fund and all taxes collected shall be deposited into this fund.

From the gross amounts deposited into the Racetrack Table Games Fund, the lottery commission shall distribute or expend as follows:

1. Retain an amount for administrative expenses of the commission.
2. Transfer two and one half percent of adjusted gross receipts from all the thoroughbred racetracks with table games to special funds established by each thoroughbred racetrack table games licensee for the payment of regular thoroughbred purses. Two and one half percent of adjusted gross receipts from all the greyhound racetracks with table games will be transferred to special funds established by each greyhound racetrack table games licensee for the payment of regular greyhound purses.
3. Transfer two percent of the adjusted gross receipts from all licensed racetracks to the Thoroughbred Development Fund (Chapter 19, Article 23, Section 13-b) and the Greyhound Breeding Development Fund (Chapter 19, Article 23, Section 10). Monies shall be prorated among the development funds for each racetrack table games licensee based upon relative adjusted receipts from each racetrack.
4. Transfer one percent of the adjusted gross receipts to the county commissions of the counties where racetracks are located.
5. Transfer two percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities with each county having a racetrack table games licensee. Subject to various conditions and provisions and to be **prorated** according to census and Local Powers Act.
6. Transfer one-half of one percent of the adjusted gross receipts to the governing bodies of municipalities in which a racetrack table games licensee is located. These municipalities shall receive an **equal** distribution of the total amount allocated.
7. Distribute the remaining amounts, the net amounts as follows:

A. Transfer seventy six percent to the State Debt Reduction Fund which shall be used to accelerate the reduction of existing unfunded liabilities and existing bond indebtedness.

B. Transfer four percent, divided pro-rata based on the relative adjust gross receipts from the individual licensed racetrack for and on behalf of all the employees of each licensed racing association, into a special fund for pension plan.

C. Transfer ten percent to be divided into equal shares to each county commission not eligible for other distributions; counties without licensee racetracks. These funds must be used for regional jails, infrastructure or other capital improvements.

D. Transfer ten percent to be divided and paid in equal amounts to the governing bodies of municipalities not eligible for other distributions, i.e. municipalities without licensee racetracks. These funds must be used to pay for debt reduction in municipal police and fire pension funds and the cost of infrastructure improvement and capital improvements.

All expenses of the commission incurred for the enforcement of the Racetrack Table Games Chapter 19, Article 22 C shall be paid from the Racetrack Table Games Fund. The commission shall transfer at least one hundred thousand and no more than five hundred thousand dollars to the Compulsive Gambling Treatment Fund.

LOTTERY NET PROFITS
(Distributions to the state of West Virginia)

FISCAL YEAR ENDING JUNE 30	AMOUNT
1994	42,399,113.00
1995	55,317,133.00
1996	60,538,353.00
1997	72,756,779.00
1998	91,169,473.00
1999	119,252,948.00
2000	139,642,000.00
2001	189,237,000.00
2002	315,874,000.00
2003	411,040,000.00

2004	512,144,000.00
2005	563,320,000.00
2006*	610,041,000.00
2007	639,151,000.00
2008	631,155,000.00

*HB 106 passed on June 16, 2006, established a special revenue fund as of June 21, 2006 entitled the "Revenue Center Construction Fund". Yearly from June 30, 2006 to June 20, 2011, \$ 20 million can be deposited into this fund from lottery profits

GENERAL SCHOOL FUND

GENERAL SCHOOL FUND

ARTICLE XII, SECTION 5, CONSTITUTION OF WEST VIRGINIA

"The legislature shall provide for the support of free schools by appropriating thereto the interest of the invested 'school fund', the net proceeds of all forfeitures and fines accruing to the state under the laws thereof; and by general taxation of persons and property or otherwise. It shall also provide for raising in each county or district, by the authority of the people thereof, such a proportion of the amount required for the support of free schools therein as shall be prescribed by general laws."

Chapter 18, article 9, section 6, code of West Virginia, as amended, prior to the repeal of said section by the 1971 regular session of the legislature, provided for a separate school fund, to be called the general school fund, to be set apart for the support of the free schools of the state and specified that the revenue from the following sources and not otherwise appropriated shall be paid into it:

- (1) the proceeds from the capitation tax (constitutional provision repealed by HJR 6, acts of regular session 1970 and ratified November 3, 1970, effective July 1, 1971);
- (2) the income of school funds;
- (3) the net proceeds of all fines and forfeitures which accrued to the state during the previous year, except fine referred to in section 6, article 8 of this chapter;
- (4) all moneys arising from the sources named in section 4, article 12 of the constitution, theretofore going to the school fund but as now amended going to the general school fund;
- (5) all interest on public moneys received from state depositories;
- (6) state license tax on marriages;
- (7) state tax on forfeitures;

(8) state tax on state licenses, except on motor vehicles and on owners, chauffeurs, operators and dealers in motor vehicles, hunting and fishing licenses and state licenses paid directly to the state auditor and secretary of state; and

(9) all funds from any sources paid into the treasury for school purposes and not otherwise appropriated.

Historical Purposes

CAPITATION TAX GENERAL SCHOOL FUND

(FIRST YEAR ENACTED--1904)

REPEALED 1970 BY CONSTITUTIONAL AMENDMENT ON NOVEMBER 3, 1970.

CODE CITATION

Article X and XII, Constitution of West Virginia
Chapter 11, Article 7, Section 1
Chapter 18, Article 9, Sections 6 and 6a

ADMINISTRATION

State Auditor

GENERAL PROVISIONS

Statute provides that the county assessor shall collect the general school capitation tax of one dollar from every male person over the age of twenty-one years liable therefor, and then turn over to the state auditor the full amount; the state auditor shall, within ten days after receipts, pay to the assessor ten percent for his service in making the collection and remittance; and the remainder is deposited to the general school fund. Delinquent general school capitation tax collected by the county sheriff is turned over to the state auditor, and the full amount is deposited to the general school fund.

ALLOCATION AND USE

Deposited in the general school fund and appropriated by the legislature for support of state free schools as provided in chapter 18, article 9, sections 6 and 6a, code of West Virginia, as amended.

CAPITATION TAX

NET YIELD

FISCAL YEAR	AMOUNT
1955-56 \$	343,203
1956-57	356,394
1957-58	345,639
1958-59	335,154
1959-60	388,714
1960-61	371,567
1961-62	370,031
1962-63	354,220
1963-64	345,438
1964-65	359,018
1965-66	325,191
1966-67	359,286
1967-68	349,490
1968-69	358,168
1969-70	334,539
1970-71	335,815
1971-72	149,598
1972-73	116,778
1973-74	8,581
1974-75	1,510
1975-76	696
1976-77	308
1977-78	14
1978-79	4
1979-80	2
1980-81	0

NOTE: The 1971 legislature acted to repeal statutes providing for collection of this tax, subsequent to the repeal of the constitutional provision ratified November, 1970.

FINES
GENERAL SCHOOL FUND

(FIRST YEAR ENACTED--1882)

CODE CITATION

Article XII, Constitution of West Virginia
Chapter 62, Article 4, Section 1

ADMINISTRATION

State Auditor

GENERAL PROVISIONS

Unless otherwise expressly provided, or manifestly inconsistent with the intention of the legislature, every fine or forfeiture imposed by or under an act of the legislature shall be and accrue to the state for the support of the free schools and shall be applied to such purpose pursuant to the fifth section of article XII of the constitution.

ALLOCATION AND USE

Deposited in the general school fund and appropriated by the legislature for support of state free schools.

FINES

NET YIELD

FISCAL YEAR	AMOUNT
1949-50 \$	291,783
1950-51	279,574
1951-52	175,238
1952-53	346,845
1953-54	319,831
1954-55	365,979
1955-56	229,708
1956-57	296,362
1957-58	362,737
1958-59	283,925
1959-60	490,406
1960-61	282,803
1961-62	171,013
1962-63	135,340
1963-64	130,525
1964-65	148,293
1965-66	102,885
1966-67	104,768
1967-68	354,136
1968-69	137,370
1969-70	65,438
1970-71	90,698
1971-72	48,009
1972-73	79,164
1973-74	47,861
1974-75	72,779
1975-76	128,541
1976-77	165,582
1977-78	94,387
1978-79	83,869
1979-80	100,458
1980-81	127,781
1981-82	146,614
1982-83	162,923
1983-84	172,077
1984-85	110,148

1985-86	142,708
1986-87	367,807
1987-88	188,199
1988-89	148,143
1989-90	149,915
1990-91	139,832
1991-92	164,114
1992-93	389,039
1993-94	243,055
1994-95	184,629
1995-96	178,143
1996-97	216,474
1997-98	210,357
1998-99	236,029
1999-2000	318,276
2000-2001	368,028
2001-2002	274,184
2002-2003	650,785
2003-2004	247,108
2004-2005	291,602
2005-2006	658,421
2006-2007	436,678
2007-2008	403,151

**MISCELLANEOUS INCOME
GENERAL SCHOOL FUND**

CODE CITATION

Article XII, Section 4, as amended (Constitution of West Virginia)
Chapter 11A, Articles 3 and 4 (Sales of Delinquent and Forfeited Lands)
Chapter 18, Article 9, Section 5 (Interest from the Board of the School Fund)
Chapter 22, Article 1, Section 20 (Department of Mines--Penalties)

GENERAL PROVISIONS

Revenue in this category consists of moneys received from sales of delinquent and forfeited lands, interest from the irreducible school fund, civil penalties for violating mining health and safety rules and regulations, reimbursement from the federal government for veterans' training program, and other miscellaneous items and transfers.

ALLOCATION AND USE

Deposited to the general school fund and appropriated by the legislature for the support of state free schools as provided in chapter 18, article 9, sections 6 and 6a, code of West Virginia, as amended, and later repealed and replaced by section 16, article 9A of chapter 18.

MISCELLANEOUS INCOME GENERAL SCHOOL FUND

NET YIELD

FISCAL YEAR	AMOUNT
1950-51	\$ 45,889
1951-52	85,450
1952-53	133,407
1953-54	62,035
1954-55	65,260
1955-56	57,640
1956-57	120,122
1957-58	92,917
1958-59	103,918
1959-60	280,565
1960-61	178,032
1961-62	89,877
1962-63	175,414
1963-64	110,001
1964-65	140,454
1965-66	74,463
1966-67	70,884
1967-68	53,243
1968-69	66,685
1969-70	74,754
1970-71	94,385
1971-72	117,171
1972-73	132,280
1973-74	196,941
1974-75	245,285
1975-76	606,432
1976-77	498,108
1977-78	930,626
1978-79	893,045
1979-80	926,810
1980-81	1,256,058
1981-82	1,293,476
1982-83	1,512,339
1983-84	1,717,579
1984-85	1,334,361
1985-86	1,482,046
1986-87	352,712
1987-88	324,226
1988-89	309,935
1989-90	555,832
1990-91	245,140
1991-92	265,558

MISCELLANEOUS INCOME GENERAL SCHOOL FUND

Fiscal Year	GSF MISCELLANEOUS INCOME
1992-1993	216,303
1993-1994	308,781
1994-1995	747,926
1995-1996	235,393
1996-1997	241,547
1997-1998	193,864
1998-1999	223,565
1999-2000	206,870
2000-2001	177,072
2001-2002	176,328
2002-2003	154,453
2003-2004	136,905
2004-2005	135,240
2005-2006	158,628
2006-2007	188,704
2007-2008	238,490

HISTORICAL PURPOSES

GENERAL LICENSE TAX

(FIRST YEAR ENACTED--1939)

BUSINESS FRANCHISE REGISTRATION TAX

ENACTED JULY 1, 1970

CODE CITATION

Chapter 11, Article 12, Sections 1 through 17 inclusive
Chapter 18, Article 9, Sections 6 and 6a
(repealed, effective 7/1/71)
Chapter 18, Article 9A, Section 16

INFORMATION ONLY

The following material relating to this tax measure is retained herein for explanatory and informational purposes only.

ADMINISTRATOR

State Tax Commissioner

GENERAL PROVISIONS

Revenue derived from state tax on state licenses except on motor vehicles and on owners, chauffeurs, operators and dealers in motor vehicles; hunting and fishing licenses; and state licenses paid directly to the state auditor and the secretary of state.

The 1970 legislature amended and reenacted article 12, chapter 11 and was cited as the "business franchise registration tax". The article was made effective July 1, 1970 and all annual certificates issued thereunder were to be for one year beginning the first day of July. As a result, part of the yield for fiscal 1969-70 results from the business franchise registration tax.

PERSONS REQUIRED TO PAY TAX

A license is required to engage in or operate within the state of West Virginia any businesses, activities, trades or employments enumerated in chapter 11, article 12 of the code of West Virginia, as amended.

ALLOCATION AND USE

Effective July 1, 1971, funds are to be deposited to the general revenue fund in accordance with section 16, article 9a, chapter 18. Previously was deposited in the general school fund and appropriated by the legislature for support of state free schools as provided in chapter 18, article 9, sections 6 and 6a, code of West Virginia, as amended.

NET YIELD

FISCAL YEAR	AMOUNT
1946-47 \$	473,385
1947-48	568,037
1948-49	593,056
1949-50	588,865
1950-51	582,679
1951-52	577,484
1952-53	567,543
1953-54	568,800
1954-55	567,314
1955-56	588,357
1956-57	552,201
1957-58	283,033
1958-59	221,481
1959-60	279,129
1960-61	276,892
1961-62	377,838
1962-63	364,255
1963-64	270,096
1964-65	214,703
1965-66	230,406
1966-67	215,634
1967-68	181,175
1968-69	247,799
1969-70	377,745
1970-71	1,039,371
1971-72	(150)

ALL PROCEEDS GO TO GENERAL REVENUE SEE GENERAL REVENUE SECTION OF BOOK.

HISTORICAL PURPOSES

STORE TAX AND FEES GENERAL SCHOOL FUND

(FIRST YEAR ENACTED--1933)

CODE CITATION

Chapter 11, Article 12, Section 3a (Prior to Amendment and Reenactment)
Chapter 11, Article 13A, Sections 1 through 18 inclusive (Repealed, Effective July 1, 1970)
Chapter 18, Article 9, Sections 6 and 6a (Repealed, Effective July 1, 1971)
Chapter 11, Article 12, Sections 1 through 17 inclusive (Effective July 1, 1970)

INFORMATION ONLY

The following material relating to this tax measure is retained herein for explanatory and informational purposes only.

ADMINISTRATION

State Tax Commissioner

GENERAL PROVISIONS

License is required, except as noted under exemptions, to establish, operate or maintain any store within this state. There are two classifications of stores--general and special. General store includes any store or stores, or any mercantile establishment or establishments in which goods, wares or merchandise of any kind are purchased, ordered, sold or offered for sale either at retail or wholesale. Special store has same provision with exception of cigarettes, tobacco products, soft drinks and coin-operated devices owned by store proprietor.

The 1970 legislature replaced article 13A of chapter 11, effective July 1, 1970. Additionally, the 1970 legislature amended and reenacted article 12 encompassing sections 1 through 17. All persons who have been subject to the payment of store taxes and fees under the provisions of former article 13A will, with the above-noted effective date, be subject to the provisions of

reenacted article 12, chapter 11, cited as the business franchise tax.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

Any person, group, or combined acting as a unit, individual, committee, guardian, trustee, executor, administrator, partnership, copartnership, joint adventure, association, trust, firm or corporation shall obtain a license to establish, operate or maintain any store in the state of West Virginia, except as noted under exemptions.

BASIS OF TAX

GENERAL STORE annual license tax as follows:

1 to 5 stores, \$15 for each store;
6 to 10 stores, \$40 for each additional store;
11 to 15 stores, \$80 for each additional store;
16 to 20 stores, \$120 for each additional store;
21 to 30 stores, \$160 for each additional store;
31 to 50 stores, \$400 for each additional store;
51 to 75 stores, \$800 for each additional store; and
In excess of 75 stores, \$1,000 for each additional store.

SPECIAL STORE annual license tax as follows:

1 to 5 stores, \$5 for each store;
6 to 10 stores, \$20 for each additional store;
11 to 15 stores, \$40 for each additional store;
16 to 20 stores, \$60 for each additional store;
21 to 30 stores, \$80 for each additional store;
31 to 50 stores, \$200 for each additional store;
51 to 75 stores, \$400 for each additional store; and
In excess of 75 stores, \$500 for each additional store.

License issued prior to the first day of January of any year shall be charged for at the full rate, and license issued after the first day of January shall be charged for one-half the full rate.

EXEMPTIONS ALLOWED

(1) The United States of America, the state of West Virginia and its political subdivisions;

(2) Religious and charitable organizations; and

(3) Any person or persons engaged within this state in the

business of producing agricultural products who, individually or collectively, sell in such store only agriculture products he or they have produced.

ALLOCATION AND USE

After cost of administration, remainder is deposited to the general school fund and appropriated by the legislature for support of state free schools as provided in chapter 18, article 9, sections 6 and 6a, code of West Virginia, as amended.

NET YIELD

FISCAL YEAR	AMOUNT
1946-47 \$	100,141
1947-48	109,551
1948-49	107,513
1949-50	108,151
1950-51	108,467
1951-52	101,673
1952-53	99,818
1953-54	114,033
1954-55	116,934
1955-56	116,642
1956-57	110,406
1957-58	549,988
1958-59	319,089
1959-60	454,007
1960-61	444,580
1961-62	699,175
1962-63	436,784
1963-64	457,041
1964-65	471,666
1965-66	468,248
1966-67	419,296
1967-68	318,922
1968-69	444,542
1969-70	169,830
1970-71	839

NOTE: Effective July 1, 1970 the store tax and fees have been replaced by the business franchise tax with the revenues from this source being deposited to the general revenue fund.

Historical Purposes

CIGARETTE TAX GENERAL SCHOOL FUND

(INCLUDED FOR HISTORICAL PURPOSES; ALL CIGARETTE TAX SINCE
1971 IS DEPOSITED IN THE GENERAL REVENUE FUND)

(FIRST YEAR ENACTED--1951)

CODE CITATION

Chapter 11, Article 17, Sections 1 through 17 inclusive
Chapter 18, Article 9, Sections 6 and 6a (Repealed, Effective
July 1, 1971)
Chapter 18, Article 9A, Section 16

INFORMATION ONLY

The following material relating to this tax measure is retained herein for explanatory and informational purposes only.

ADMINISTRATION

State Tax Commissioner

GENERAL PROVISIONS

Effective July 1, 1970 statute provides for a total tax of six cents on the sale of each ten cigarettes (twelve cents on a standard package of twenty cigarettes). Distribution, after refunds and cost of administration, is as follows:

Eight cents to general revenue fund; and
Four cents to general school fund.

NOTE: The 1970 legislature amended and reenacted article 17 and thereby increased the total tax on a standard package of twenty cigarettes from seven cents to twelve cents; however, the distribution of the tax to the school fund was not changed.

The 1971 legislature repealed sections 6 and 6a of article 9, chapter 18 and subsequently enacted section 16, article 9A, chapter 18 providing for the deposit of these funds to the general revenue fund.

For more detailed information see , cigarette tax, under general revenue fund.

ALLOCATION AND USE

Four cents of the tax, after refunds and deductions for administration and operation, is deposited in the general school fund and appropriated by the legislature for support of state free schools as provided in chapter 18, article 9, sections 6 and 6a, code of West Virginia, as amended.

First collection deposited to general school fund in 1951-52.

NET YIELD

FISCAL YEAR	AMOUNT	RATE
1951-52	\$ 3,770,631	One cent per 10 cigarettes
1952-53	3,617,134	One cent per 10 cigarettes
1953-54	3,399,611	One cent per 10 cigarettes
1954-55	3,010,090	One cent per 10 cigarettes
1955-56	3,439,447	One cent per 10 cigarettes
1956-57	5,185,313	One and one-half cents per 10 cigarettes
1957-58	5,288,661	One and one-half cents per 10 cigarettes
1958-59	5,422,948	One and one-half cents per 10 cigarettes
1959-60	5,627,940	One and one-half cents per 10 cigarettes
1960-61	5,659,606	One and one-half cents per 10 cigarettes
1961-62	7,685,215	Two cent per 10 cigarettes
1962-63	7,527,083	Two cent per 10 cigarettes
1963-64	7,356,999	Two cent per 10 cigarettes
1964-65	7,544,844	Two cent per 10 cigarettes
1965-66	7,624,112	Two cent per 10 cigarettes
1966-67	7,718,991	Two cent per 10 cigarettes
1967-68	8,215,376	Two cent per 10 cigarettes
1968-69	7,665,277	Two cent per 10 cigarettes
1969-70	7,894,832	Two cent per 10 cigarettes
1970-71	7,397,018	Two cent per 10 cigarettes

NOTE: Effective July 1, 1971 all of cigarette tax will be deposited to the general revenue fund.

Historical Purposes

MANUFACTURED TOBACCO TAX

GENERAL SCHOOL FUND

(ALL MANUFACTURED TOBACCO TAX IS CIGARETTE TAX WHICH IS DEPOSITED INTO THE GENERAL REVENUE FUND; INCLUDED FOR HISTORIAL PURPOSES)

(FIRST YEAR ENACTED--1961)

CODE CITATION

Chapter 11, Article 12, Section 6a. (Repealed, Effective 7/1/70)

Chapter 18, Article 9, Sections 6 and 6a. (Repealed, Effective 7/1/71)

INFORMATION ONLY

The following material relating to this tax measure is retained herein for explanatory and informational purposes only.

ADMINISTRATION

State Tax Commissioner

GENERAL PROVISIONS

A license tax upon the sale of manufactured tobacco by wholesale dealers was levied by the 1961 regular session of legislature for the purpose of providing revenue for the enforcement of cigarette sales act. The 1967 session of the legislature repealed the cigarettes sales act and the provision in this article providing that a part of the revenue derived hereunder be used to enforce the cigarette sales act.

NOTE: Acts of the 1970 legislature amended and reenacted article 12, chapter 11, effective July 1, 1970. As a result, section 6a authorizing this tax was repealed.

PERSONS REQUIRED TO FILE RETURNS AND PAY TAX

Any person who purchases cigarettes directly from the manufacturer, or purchases cigarettes from any other person who purchases from the manufacturer and who acquires such cigarettes solely for the purpose of bona fide resale to retail dealers or to

other persons for the purpose of resale only, or any person who services retail outlets by the maintenance of an established place of business for the purchase of cigarettes, including, but not limited to, the maintenance of warehouse facilities for the storage and distribution of cigarettes. However, nothing shall prevent a person from qualifying in different capacities as both a "wholesaler" and "retailer".

RATES

(1) Class A--all dealers who sell up to 750,000 packages of cigarettes--\$100;

(2) Class B--all dealers who sell from 750,000 packages of cigarettes to 1,500,000 packages--\$200;

(3) Class C--all dealers who sell more than 1,500,000 packages of cigarettes--\$350; and

(4) Effective March 11, 1967 an additional fee of fifty cents is required for the issuance of each license.

ALLOCATION AND USE

Funds to be deposited to the general school fund as provided by chapter 18, article 9, sections 6 and 6a of the code of West Virginia, as amended.

NET YIELD

FISCAL YEAR	AMOUNT	ENFORCEMENT	GENERAL SCHOOL
1961-62	\$ 33,650	\$ -0-	\$ 33,650
1962-63	55,107	20,000	35,107
1963-64	32,798	20,000	12,798
1964-65	32,488	20,000	12,488
1965-66	32,285	20,000	12,285
1966-67	16,098	-0-	16,098
1967-68	41,573	-0-	41,573
1968-69	29,938	-0-	29,938
1969-70	7,781	-0-	7,781

The above amounts are included in cigarette tax.

SOFT DRINKS TAX

(FIRST YEAR ENACTED--1951)

CODE CITATION

Chapter 11, Article 19, Sections 1 through 12

ADMINISTRATION

State Tax Department

GENERAL PROVISIONS

For the purpose of providing revenue for the construction, maintenance and operation of a four-year school of medicine, dentistry and nursing of West Virginia university, an excise tax is levied upon the sale, use, handling or distribution of all bottled soft drinks and all soft drink syrups, whether manufactured within or without this state.

BASIS OF TAX

Any person manufacturing or producing within this state any bottled soft drink or soft drink syrup for sale within this state and any distributor, wholesale dealer or retailer dealer or any other person who is the original consignee of any bottled soft drink or soft drink syrup manufactured or produced outside this state, or who brings such drinks or syrups into this state, shall be liable for the excise tax hereby imposed. The excise tax hereby imposed shall not be collected more than once in respect to any bottled soft drink or soft drink syrup manufactured, sold, used or distributed in this state.

RATE

(1) On each bottled soft drink, a tax of one cent on each sixteen and nine-tenths fluid ounces, or fraction thereof, or on each one-half liter, or fraction thereof, contained therein.

(2) On each gallon of soft drink syrup, a tax of eighty cents, and in like ratio on each part gallon thereof, or on each four liters of soft drink syrup a tax of eighty-four cents, and in like ration on each part four liters thereof.

(3) On each ounce by weight of dry mixture or fraction thereof used for making soft drinks, a tax of one cent or on each 28.35 grams, or fraction thereof, a tax of one cent.

ALLOCATION AND USE

Deposited to the West Virginia medical school fund for construction, maintenance and operating of West Virginia university medical school until school was turned over to private corporation in 1984, at which time these funds will be used for health sciences school programs.

GROSS YIELD¹

FISCAL YEAR	AMOUNT
1952-53	\$ 3,072,666
1953-54	3,093,753
1954-55	2,888,818 ²
1955-56	3,192,679
1956-57	3,242,837
1957-58	3,445,700
1958-59	3,607,365
1959-60	3,768,600
1960-61	3,356,447
1961-62	3,675,846
1962-63	3,694,264
1963-64	3,890,115
1964-65	4,193,916
1965-66	4,440,714
1966-67	4,586,063
1967-68	4,680,192
1968-69	5,044,576
1969-70	5,143,412
1970-71	5,560,752
1971-72	5,687,024
1972-73	6,029,064
1973-74	6,416,827
1974-75	5,632,383
1975-76	6,772,811
1976-77	6,936,703
1977-78	7,672,457
1978-79	7,428,272
1979-80	7,384,742
1980-81	7,464,014
1981-82	7,635,591
1982-83	7,655,809
1983-84	7,936,238
1984-85	7,870,951
1985-86	8,076,321

SOFT DRINK TAX COLLECTIONS

1986-87	8,927,624
1987-88	9,341,882
1988-89	9,919,386
1989-90	9,805,545
1990-91	9,719,539
1991-92	10,036,857
1992-93	11,266,288
1993-94	10,563,969
1994-95	11,348,210
1995-96	12,093,252
1996-97	12,630,744
1997-98	12,754,349
1998-99	12,557,863
1999-2000	13,560,706
2000-2001	12,334,589
2001-2002	12,786,846
2002-2003	14,624,131
2003-2004	14,804,713
2004-2005	14,733,408
2005-2006	14,798,975
2006-2007	14,658,691
2007-2008	16,541,168

**SPECIAL REVENUE FUNDS
DETAILED ACCOUNTS
FISCAL YEAR 2007-2008**

(Listed in organization number sequence)

ACCT. NO.-	ORG. NO. - SPENDING UNI	BUDGETARY CASH BALANCE 7/01/2007	GROSS REVENUE FY 2008	DISBURSEMENTS FY 2008	BUDGETARY CASH BALANCE 6/30/2008	SOURCE AND USE
0100 - GOVERNOR'S OFFICE						
1011	CHILDREN'S FUND					
1011-999	Cash Control (5-26-6)	72,979.91	421,550.01	494,529.92	0.00	Income tax refunds, gifts, grants, investments & federal funds to promote the prevention of child abuse & neglect.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				0.00	
1012	RURAL DEVELOPMENT COUNCIL					
1012-999	Cash Control (5-26-5)	449.01	0.00	0.00	449.01	Collections, fees, gifts, grants & state funds to support the rural development council.
1016	ECONOMIC OPPORTUNITY LOW INCOME ENERGY ASSISTANCE PROJECT FUND					
1016-999	Cash Control (5B-2-1)	4,896.06	77,000.00	79,906.23	1,989.83	Transfers from funds 3128 & 5066 for energy assistance to low income perons.
1017	ECONOMIC OPPORTUNITY DOW - LIEAP WEATHERIZATION FUND					
1017-999	Cash Control (5B-2-1)	499,519.63	4,516,308.51	3,804,373.25	1,211,454.89	Transfers from funds 3129, 5081 & 8797 for energy assistance to low income people.
1024	GIFTS, GRANTS, DONATIONS & OTHER SPECIAL PROJECTS					
1024-999	Cash Control (5-1-18 & 15-5-13)	175,774.19	730,406.45	801,702.62	104,478.02	Fees, licenses and income to fund Governor's office special projects
1027	SPECIAL WEATHERIZATION PROJECTS					
1027-999	Cash Control (5B-2-1)	209,329.92	584,750.00	323,953.27	470,126.65	To provide low-inome energy assistance

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
1029	PAYROLL, UNCLASSIFIED					
1029-999	Cash Control (SECTION 12-BUDGET BILL)	7,888.09	0.00	0.00	7,888.09	Collections of gifts, grants & donations to support the WV Human Resource Investment Council.
1032	GOV'S SUMMIT ON WV'S FUTURE					
1032-999	Cash Control (SECT 12 OF HB2050)	0.13	0.00	0.00	0.13	Non-Federal grants to provide for special projects coordination and the Governor' Summit on WV's Future.
1033	DHHR/EEO AA COMPLIANCE					
1033-999	Cash Control (9-2-6) 4 check	39,577.10	66,554.50	58,824.19	47,307.41	Non-Federal grants to provide for EEO training and support.
1036	AMERICORPS PROMISE FELLOW MATCH - GOV. CIVIL CONT					
1036-999	Cash Control (5-18-1)	2,344.46	0.00	0.00	2,344.46	To draw federal grant funds for various activities relating to children & families
1046	GOVERNOR'S OFFICE LOTTERY FUND					
1046-999	Cash Control (SB133, Section9)	163,348.97	0.00	0.00	163,348.97	Appropriations from surplus accrued for publication of Papers and Transition Expenses.
1053	CIVIL CONTINGENCY FUND - APRIL 07 FLOOD					
1053-999 New	Cash Control (5-1-18 & 15-5-13)	0.00	157,678.50	0.00	157,678.50	Operating Fund Transfer to account for funds provided by FEMA to repair flood damage during April 2007. 2007
8797	CONS FEDERAL GENERAL OPERATING FUND					
8797-999	Cash Control (4-11-3)	12,638.45	4,516,107.86	4,490,209.62	38,536.69	Federal funds to provide weatherisation assistance for the low income program.
8799	FEDERAL BLOCK GRANT COMMUNITY SERVICE FUND					
8799-999	Cash Control	10,129.04	7,249,127.00	7,239,365.87	19,890.17	Federal funds to provide services and

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(H.B. 105-Title II, Section 6, 1993 Legislature)					programs fo fight state's poverty causes
8800	COMMISSION ON COMMUNITY SERVICE FUND					
8800-999	Cash Control (H.B. 105-Title II, Section 5, 1993 Legislature)	303.85	3,230,665.82	3,230,820.01	149.66	Federal funds for various state public health programs.
	Subtotal	1,199,178.81	21,550,148.65	20,523,684.98	2,225,642.48	
0201 - ADMINISTRATION-SECRETARY'S OFFICE						
2025	OFFICE OF EMERGENCY PLANNING FUND					
2025-999	Cash Control (5A-1-2)	11.66	0.00	0.00	11.66	Federal funds for emergency planning
2028	C & P REFUNDS FUND					
2028-999	Cash Control (5A-4-2)	699.39	0.00	0.00	699.39	Miscellaneous receipts for C& P refunds
2041	WEST VIRGINIA TOBACCO SETTLEMENT FUND					
2041-999	Cash Control (4-11A-1)	0.00	73,059,972.92	73,059,972.92	0.00	Court settlement revenues and investment earnings to ensure the treatment of tobacco related illnesses.
	Subtotal	711.05	73,059,972.92	73,059,972.92	711.05	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
0203 - CONSOLIDATED PENSION BOARD						
2120	CONSOLIDATED RETIREMENT BOARD EXPENSE FUND					
2120-999	Cash Control (5-10D-2)	4,475,198.83	9,453,523.14	7,224,451.01	6,704,270.96	Transfers from the various retirement systems to administer the consolidated system
0204 - TEACHERS RETIREMENT BOARD						
2600	TEACHERS ACCUMULATION FUND					
2600-999	Cash Control (18-7A-18 & 34) (5-10D-1)	0.00	52,039,105.53	52,039,105.53	0.00	Contributions of members; members withdrawing or dying before retirement paid from this fund; loan account is also handled in this fund.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				663,381,150.17	
2601	EMPLOYERS ACCUMULATION FUND					
2601-999	Cash Control (18-7A-18) (5-10D-1)	0.00	367,802,603.59	367,802,603.59	0.00	Contributions of employers through state appropriations transferred to benefit fund upon members' retirement
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				1,898,960,324.91	
2602	BENEFIT FUND					
2602-999	Cash Control (18-7A-18) (5-10D-1)	0.00	432,028,847.60	432,028,847.60	0.00	Appropriations and contributions transferred from funds 2600 & 2601 for annuity payments.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				307,236.04	
2603	EXPENSE FUND					
2603-999	Cash Control (18-7A-18)	0.00	0.00	0.00	0.00	Appropriations, contributions, transfers from reserve fund, plus earned interest

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(5-10D-1)					on loans to members used for for administrative expenses
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				15,207,159.44	
2604	RESERVE FUND					
2604-999	Cash Control (18-7A-18 & 18a) (5-10D-1)	0.00	-112,283,749.49	-112,283,749.49	0.00	Gifts, bequests & accumulated monies from other investments to protect liabilities of retirement system.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				952,912,724.38	
2606	SCHOOL AID FORMULA FUNDS HOLDING ACCOUNT FUND					
2606-999	Cash Control (18-7A-18) (5-10D-1)	0.00	367,262,050.00	367,262,050.00	0.00	Transfers from fund 0317-019 to pay employers share of teachers' retirement
2607	TEACHERS EMPLOYERS CONTRIBUTION COLLECTION ACCT					
2607-999	Cash Control (18-7A-18) (5-10D-1)	0.00	357,789,676.41	357,789,676.41	0.00	Transfer from fund 2606 for School Aid Money and Employer contributions.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				295,746.64	
	Subtotal	0.00	1,464,638,533.64	1,464,638,533.64	3,531,064,341.58	

0205 - PUBLIC EMPLOYEES RETIREMENT SYSTEM

2501	PERS INCOME FUND					
2501-999	Cash Control (5-10D-1 & 5-10-36)	0.00	-144,359,930.27	-144,359,930.27	0.00	Transfers from investment earnings & retirement reserve fund to be transfer- red to retirement board board expense fund and to the board of investments.

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08						2,313,243,045.27
2505	PERS RETIREMENT RESERVE FUND					
2505-999	Cash Control (5-10D-1 & 5-10-35)	0.00	231,233,000.00	231,233,000.00	0.00	Transfers from employers accumula- tion fund and excess of members deposit fund to pay annuity pay- ments to state & nonstate retirees.
ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08						1,198,079.65
2509	PERS MEMBER DEPOSIT FUND					
2509-999	Cash Control (5-10D-1 & 5-10-29)	55,568.79	55,396,796.45	55,397,462.10	54,903.14	Members contributions & reinstate- ments from state & nonstate employees & interest transferred to fund no.2505 to handle withdrawals.
ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08						510,141,791.76
2510	PERS EMPLOYERS ACCUMULATION FUND					
2510-999	Cash Control (5-10D-1 & 5-10-31)	129,659.67	113,397,012.62	113,398,565.61	128,106.68	Employers contributions for state and nonstate employees transferred to fund no. 2505
ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08						1,284,592,436.48
Subtotal		185,228.46	255,666,878.80	255,669,097.44	4,109,358,362.98	
0206 - JUDGES RETIREMENT BOARD						
2140	JUDGES RETIREMENT SYSTEM FUND					
2140-999	Cash Control (5-10D-1 & 51-9-3)	0.00	3,089,802.00	3,089,802.00	0.00	Contributions, interest and appro- priations for payment of retirement benefits to eligible judges.
ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08						104,655,082.97

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
0207 - PUBLIC SAFETY RETIREMENT SYSTEM						
2160	DEATH, DISABILITY AND RETIREMENT INCOME FUND					
2160-999	Cash Control (5-10D-1 & 15-2-26)	0.00	-11,459,975.99	-11,461,835.99	1,860.00	Contributions by members, interest on investments, state matching, fees & sales used for payments of death, disability & retirement benefits.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				479,199,460.04	
2161	DEATH, DISABILITY AND RETIREMENT BENEFIT FUND					
2161-999	Cash Control (5-10D-1 & 15-2-26)	0.00	26,316,000.00	26,316,000.00	0.00	Transfers from fund 2160-999 and interest on investments to be used for payment of awards
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				1,239,784.36	
2162	WV STATE POLICE RETIREMENT FUND					
2162-999	Cash Control (5-10D-1 & 15-2A-4)	0.00	3,285,531.45	3,285,531.45	0.00	Members & employers contributions, interest on investments for annuity benefits, withdrawals & investments
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				43,430,104.61	
	Subtotal	0.00	18,141,555.46	18,139,695.46	523,871,209.01	

0208 - TEACHERS DEFINED CONTRIBUTION PLAN

2190	MEMBER CONTRIBUTION FUND					
2190-999	Cash Control (5-10D-1 & 18-7A-18)	35,721.04	30,208,461.92	30,185,787.29	58,395.67	Contributions of members; members withdrawing or dying before retirement paid from this fund; loan account is also handled in this fund.
2191	EMPLOYERS CONTRIBUTION FUND					
2191-999	Cash Control	2,228,265.80	57,746,174.16	57,758,013.40	2,216,426.56	Contributions of employers through

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(5-10D-1 & 18-7A-18)					state appropriations transferred to benefit members' reterement fund.
2192	SUSPENTION ACCOUNT					
2192-999	Cash Control (18-7B-11)	809,454.81	4,330,247.82	229,325.04	4,910,377.59	To receive forfeited contribution from terminated accounts.
	Subtotal	3,073,441.65	92,284,883.90	88,173,125.73	7,185,199.82	

0209 - DIVISION OF FINANCE-ADMINISTRATION

2029	SINGLE AUDIT SERVICES FUND					
2029-999	Cash Control (5A-2-24)	1,002,806.43	1,712,076.25	1,853,824.76	861,057.92	Transfers from various agencies to pay for single audit
2208	DIVISION OF FINANCE LOTTERY FUND					
2208-999 New	Cash Control FY 2005 Sec 9-SB133(Budget Bill)	0.00	5,000,000.00	0.00	5,000,000.00	Statutory transfers for the Enterprise Resource Planning System. 2008
	Subtotal	1,002,806.43	6,712,076.25	1,853,824.76	5,861,057.92	

0210 - INFORMATION SERVICES AND COMMUNICATIONS

2032	POSTAGE FUND					
2032-999	Cash Control (5A-7-10)	664,055.22	5,932,673.56	5,691,288.13	905,440.65	Transfers from other agencies to pay their postage
2220	I.S. & C. REVOLVING FUND					

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
2220-999	Cash Control (5A-7-10)	2,793,290.50	24,377,577.42	24,571,950.13	2,598,917.79	Receipts from computer time charges, telecommunications and central mail receipts from agencies for support of information services.
2222	TELECOMMUNICATIONS SERVICES PAYMENT & RESERVE FUND					
2222-999	Cash Control (5A-7-10)	1,975,619.64	10,845,084.49	10,427,713.07	2,392,991.06	Other collections, fees licenses, and income for telecommunications services payments and reserve fund.
Subtotal		<u>5,432,965.36</u>	<u>41,155,335.47</u>	<u>40,690,951.33</u>	<u>5,897,349.50</u>	

0211 - BUILDING COMMISSION

2033	CAPITOL DOME FUND					
2033-999	Cash Control (5A-9-2)	67,888.43	0.00	3,351.00	64,537.43	Income tax refunds to put gold on the capitol dome.
2240	PARKING LOTS OPERATING FUND					
2240-999	Cash Control (5A-4-5)	502,048.39	621,205.31	581,494.20	541,759.50	Parking fees, rentals, tickets & sale of DMV property for maintenance and ground improvements of parking facilities
2241	STATE BUILDING COMMISSION					
2241-999	Cash Control (5-6-5)	898,471.51	11,101,027.21	11,214,531.22	784,967.50	Rentals, craft crew charges and lease receipts to maintain capitol complex and operating expenses.
2243	BOND FORFEITURE FUND					
2243-999	Cash Control (5-6-5)	1,240.00	0.00	0.00	1,240.00	Interest earned due to bond forfeiture.

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
2249	DEBT SERVICE REGIONAL JAIL AUTHORITY 1990-A FUND					
2249-999	Cash Control (5-6-8 & 31-20-5(m))	0.00	8,709,731.76	8,709,731.76	0.00	Rental expense transferred from fund 6675 to pay debt service and interest expense on bonds
2250	ASBESTOS LITIGATION RECOVERY FUND					
2250-999	Cash Control (5-6-5a)	79,357.56	493,295.24	507,890.16	64,762.64	State funds, fines and penalties and interest on investments used to further asbestos litigation. State funds to be repaid after 3 fiscal years.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				11,418,448.19	
2252	EDUCATION, ARTS, SCIENCE, TOURISM DEBT SERVICE FUND					
2252-999	Cash Control (5A-6-5)	0.00	9,996,912.50	9,996,912.50	0.00	Transfer Lottery funds to pay debt service bonds
2255	PARKING GARAGE FUND					
2255-999	Cash Control (5A-4-5(e))	324,384.16	500,000.00	549,774.18	274,609.98	Statutory transfers to construct the parking garage on the capitol complex.
2257	CAPITOL DOME AND CAPITOL IMPROVEMENTS FUND					
2257-999	Cash Control (5A-4-2C,29-22A-10C)	16,198,996.46	57,665,705.71	6,860,303.90	67,004,398.27	Statutory transfers to restore the State Capitol Complex.
2258	MORRIS SQUARE PROPERTY FUND					
2258-999	Cash Control SB 501-2000 regular session.	0.15	0.00	0.00	0.15	Collect proceeds from the sale of the Morris Square property to fund improvements & renovations of the state capitol complex.
2461	CAPITOL COMPLEX PARKING GARAGE FUND					
2461-999	Cash Control	1,588,303.36	510,356.68	0.00	2,098,660.04	Transfer Lottery funds for the Capitol

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(SB197)					Complex Parking Garage.
2462	CAPITOL RENOVATION AND IMPROVEMENT FUND					
2462-999	Cash Control (SB197)	13,274,195.15	5,613,922.55	9,839,009.87	9,049,107.83	Transfer Lottery funds for the Capitol renovation and improvement.
2463	Governor's Mansion Fund					
2463-999	Cash Control (SB1001)	330.63	0.17	330.80	0.00	Deposit from the Governor's Inaugural fund to pay for the Governor's renovation.
	Subtotal	32,935,215.80	95,212,157.13	48,263,329.59	91,302,491.53	

0213 - PURCHASING DIVISION

2031	DOH-PROCUREMENT REIMBURSEMENT FUND					
2031-999	Cash Control (17-2A-13)	106,585.63	216,000.00	214,814.42	107,771.21	Reimbursements from highways to pay procurement expenses
2034	LOCAL GOVERNMENT REIMBURSEMENT FUND					
2034-999	Cash Control (5A-3-8)	10,793.84	2,321.50	3,515.29	9,600.05	Local government reimbursements and sales of copies of products & services available for office and communication equipment
2035	VENDOR REGISTRATION PAYMENT FUND					
2035-999	Cash Control (5A-3-4 & 12)	473,051.80	681,819.62	312,999.29	841,872.13	Annual vendor fees to give notice to vendors of all bid solicitations.
2039	SEMINARS AND CLASSES FUND					

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
2039-999	Cash Control (5A-3-3 & 4)	6,239.39	50,610.00	49,321.04	7,528.35	Registration fees to conduct seminars & classes on rules, regulations and legal issues.
2262	PURCHASING IMPROVEMENT FUND					
2262-999 New	Cash Control (5A-3-58)	0.00	462,374.80	0.00	462,374.80	To receive funds transferred from the Purchasing Card Administration Fund. 2008
Subtotal		596,670.66	1,413,125.92	580,650.04	1,429,146.54	

0214 - SURPLUS PROPERTY

2280 SALE OF FEDERAL SURPLUS PROPERTY FUND

2280-999	Cash Control (5A-3-46)	361,596.28	17,530.04	0.00	379,126.32	Fees and charges for acquisition, warehousing and distribution of surplus property in accordance with federal regulations
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2281 SALE OF STATE SURPLUS PROPERTY FUND

2281-999	Cash Control (5A-3-45)	677,984.96	1,382,255.01	1,283,658.97	776,581.00	Auctions, salvage fees & receipts from sale of state property & transfers from fund 2280-999 for purchasing new equipment and operating costs.
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Subtotal		1,039,581.24	1,399,785.05	1,283,658.97	1,155,707.32	
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0215 - TRAVEL MANAGEMENT-ADMINISTRATION

2300 TRAVEL MANAGEMENT OFFICE FUND

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
2300-999	Cash Control (5A-3-49 & 52)	1,681,102.18	6,582,660.79	6,867,377.35	1,396,385.62	Rentals and receipts from other state agencies, institutions & departments for operating, repairing & servicing motor vehicles & aircraft used by state agencies.
0218 RISK & INSURANCE MANAGEMENT BOARD						
2360	STATE SPECIAL INSURANCE FUND					
2360-999	Cash Control (29-12-5)	905,783.44	38,116,191.36	38,257,972.13	764,002.67	State funds, interests and funds transferred from other agencies to pay costs of premiums, claims and expenses in insuring state agencies.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				74,082,321.80	
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				1,803,025.98	
2361	MINE SUBSIDENCE INSURANCE FUND					
2361-999	Cash Control (33-30-4, 5 & 9)	752,490.40	2,029,298.17	1,913,952.28	867,836.29	Interest and premiums for insurance coverage against mine subsidence.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				19,623,754.03	
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				5,186,904.59	
2362	FLOOD TRUST FUND					
2362-999	Cash Control (29-12-5)	844,134.11	521,491.79	634,760.79	730,865.11	State funds, bd. of education, local governments, interest, nonprofit corporations and turnpike commission for self insured losses
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				2,000,000.04	
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				1,569,729.74	
2363	PUBLIC INTITY INSURANCE TRUST FUND					
2363-999	Cash Control (29-12-5)	697,099.68	34,096,645.15	33,752,751.29	1,040,993.54	State funds, local governments, non-profit corporations, turnpike commission & interest for self-insured losses.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				16,199,999.99	
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				13,375,583.58	
2367	PREMIUM TAX SAVINGS FUND					

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
2367-999	Cash Control (29-12-13)	4,727,677.88	2,776,611.94	3,500,000.00	4,004,289.82	Gross premium tax to be expended only with appropriation by the Legislature.
2368	MEDICAL LIABILITY FUND					
2368-999	Cash Control (29-12b-10)	205,883.47	244,258.27	285,277.52	164,864.22	Insurance premiums related to Medical Practice Insurance to pay claims & related expenses for the program.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				5,045,717.74	
2371	Patient Injury Compensation Fund					
2371-999	Cash Control (29-12D-1&29-12D-2)	1,623,595.76	212,961.47	1,793,373.48	43,183.75	Collections and deposits to administer the Patient Injury Compensation Fund.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				5,303,097.63	
	Subtotal	9,756,664.74	77,997,458.15	80,138,087.49	151,806,170.52	

0220 - ETHICS COMMISSION

2400 LOBBYIST REGISTRATION FEE FUND

2400-999	Cash Control (6B-3-3)	42.37	0.00	0.00	42.37	Registration fee to defray costs of preparing information booklet on lobbyists
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0221 - PUBLIC DEFENDERS

2420 CRIMINAL LAW RESEARCH CENTER FUND

2420-999	Cash Control (29-21-7)	21,278.77	15,870.00	24,628.30	12,520.47	Educational fees and revenue from sales of services & materials to support research center
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ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
2421	CONSUMER SALES TAX FUND					
2421-999	Cash Control (11-15-3)	15.90	-14.10	0.00	1.80	Sales tax on sales at research center remitted to tax dept.
Subtotal		21,294.67	15,855.90	24,628.30	12,522.27	

0222 - DIVISION OF PERSONNEL-ADMINISTRATION

2440	DIVISION OF PERSONNEL FUND					
2440-999	Cash Control (29-6-23)	2,646,662.27	4,759,867.95	4,223,229.76	3,183,300.46	Fees, billings and transfers from state agencies for operation of personnel division
2442	SPECIAL PROJECTS FUND					
2442-999	Cash Control (29-6-23)	154.45	0.00	0.00	154.45	State funds from fund 0105 for special projects in relation to personnel services
2443	CIVIL SERVICE TRANSCRIBING SERVICES FUND					
2443-999	Cash Control (29-6-23)	404.23	0.00	0.00	404.23	State funds from fund 0105 to keep current with grievances and appeals of commission decisions to higher courts
2444	CIVIL SERVICE EMERGENCY EMPLOYMENT FUND					
2444-999	Cash Control (29-6-23)	264.96	0.00	0.00	264.96	State funds from account 1220-04 for emergency employment
Subtotal		2,647,485.91	4,759,867.95	4,223,229.76	3,184,124.10	

0225 - PUBLIC EMPLOYEES INSURANCE AGENCY

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
2180	BASIC INSURANCE PREMIUM FUND					
2180-999	Cash Control (5-16-18)	15,187,286.59	402,012,174.54	416,128,311.02	1,071,150.11	Loan, interest, contributions and appropriations to pay health insurance claims and benefit expenses.
					124,757,003.59	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08
					32,914,148.18	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08
2181	ADMINISTRATIVE EXPENSE FUND					
2181-999	Cash Control (5-16-20)	119,901.68	4,698,565.83	4,818,017.77	449.74	Interest, appropriations & collections for administrative expenses.
					3,767,124.27	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08
2182	OPTIONAL LIFE INSURANCE PREMIUM FUND					
2182-999	Cash Control (5-16-7)	820,134.25	23,062,103.74	23,853,662.84	28,575.15	Interest & contributions from employees to pay for optional life insurance.
					11,335,757.19	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08
2183	NON - STATE HEALTH CLAIMS FUND					
2183-999	Cash Control (5-16-18)	54,488.03	0.00	0.00	54,488.03	Other collections, fees licenses, and income to account for private grant by Robert Wood Johnson Foundation to study feasibility of offering insurance to the uninsured
	Subtotal	16,181,810.55	429,772,844.11	444,799,991.63	173,928,696.26	
0228 - WV PROSECUTING ATTORNEYS' INSTITUTE						
2520	WV PROSECUTING ATTORNEYS' INSTITUTE FUND					
2520-999	Cash Control	116.25	0.00	0.00	116.25	Prosecution premiums to provide

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(7-4-6)					research & training for prosecutors, their staff & other criminal justice personnel.
2521	WV PROSECUTING ATTORNEYS' INSTITUTE FUND					
2521-999	Cash Control (7-4-6)	51,322.25	353,148.34	290,788.84	113,681.75	Prosecution premiums to provide research & training for prosecutors, their staff & other criminal justice personnel.
2522	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
2522-999	Cash Control (7-4-6)	14,990.63	80,598.13	62,849.06	32,739.70	Gifts, Grants and donations to
8834	CONSOLIDATED FEDERAL FUNDS					
8834-999	Cash Control (4-11-3)	189.71	67,670.26	38,043.02	29,816.95	Federal grant in partnership wit Dept. of Justice for High iintensity drug trafficking area drug eradication & prosecution program.
	Subtotal	66,618.84	320,725.35	183,712.75	203,631.44	

0229 WV DEPUTY SHERIFF RETIREMENT SYSTEM

2150	WV DEPUTY SHERIFF RETIREMENT FUND					
2150-999	Cash Control (7-14D)	0.00	3,953,554.24	3,953,554.24	0.00	Member & employer contributions, misc. revenue, investment earnings, & reinstatements to disburse annuities, withdrawals, loans, scholarships and administrative fees.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				92,859,031.86	

0230 CHILDREN'S HEALTH INSURANCE AGENCY

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
2154	WV CHILDREN'S HEALTH INSURANCE FUND					
2154-999	Cash Control (5-16B-1)	1,061,705.70	46,850,754.95	47,811,048.65	101,412.00	Investment earnings, statutory transfers & operating fund transfers to provide expansion of health care coverage to children.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				8,152,616.26	
8838	CHILDREN'S HEALTH INSURANCE AGENCY					
8838-999	Cash Control (5-16B-1)	0.00	35,542,703.26	35,542,703.26	0.00	Federal funds for the expansion of health care coverage to children.
	Subtotal	1,061,705.70	82,393,458.21	83,353,751.91	8,254,028.26	
0231	0231 - OFFICE OF TECHNOLOGY					
2531	CHIEF TECHNOLOGY ADMINISTRATION FUND					
2531-999	Cash Control (5A-6-4)	892,417.99	1,575,152.49	1,243,552.55	1,224,017.93	Misc. collections to administer the day to day operations of the Office of Technology as set forth in statue.
2532	OFFICE OF TECHNOLOGY EXCESS LOTTERY FUND					
2532-999	Cash Control HB2007 Budget Bill (5A-6-4)	1,473,447.66	2,000,000.00	2,371,611.62	1,101,836.04	Statutory transfers to supply technology refresh, develop statewide educational portal & deploy remote desktop management tools.
	0232 - WV RETIREE HEALTH BENEFIT TRUST FUND					
2541	OPEB BENDFIT CONTRIBUTION ACCUMULATION FUND					
2541-999	Cash Control (5-16D-2)	1,012.81	293,104,551.52	292,691,605.24	413,959.09	Employee (Retiree) Premium Contribu- tions, employer premium contributions, other collections, federal grant-medicare part D & other postemployment benefit employer contribution to account for
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				50,022,867.07	
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				200,846,104.10	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
						health & basic life insurance premium revenues, health claims expenses & any related retiree health benefits and
0234 - EMERGENCY MEDICAL SERVICE RETIREMENT						
2615	EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM					
2615-999 New	Cash Control (16-5v-1) (16-5v-7)a	0.00	16,110,825.60	16,110,825.60	0.00	All moneys paid into & accumulated in the fund, except amounts designated by the board for payment of benefits as provided by law.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				16,094,995.23	
0303 - DIVISION OF BANKING						
3041	ASSESSMENT AND EXAMINATION FUND					
3041-999	Cash Control (31A-2-8)	1,073,886.01	2,551,496.40	3,109,103.10	516,279.31	Assessments & examination fees to pay costs & expenses of banking department, collections in excess of 20 % of appropriations to go to the general revenue fund.
3043	SETTLEMENT ESCROW ACCOUNT					
3043-999	Cash Control (31A-2-4 & 31-17-4)	651,431.20	-211,114.30	0.00	440,316.90	To refund bond insurety payment from court orders.
	Subtotal	1,725,317.21	2,340,382.10	3,109,103.10	956,596.21	
0304 - TOURISM						
3064	DEPARTMENTAL COLLECTIONS-MISC. FUND					
3064-999	Cash Control (20-5-2)	287,709.90	64,630.24	322,032.34	30,307.80	Rental fees & transfers from funds 3267, 3317 & 9018 to promote tourism & for telemarketing costs

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3067	WV DEVELOPMENT OFFICE LOTTERY FUND					
3067-999	Cash Control (29-22-18)	5,359,986.28	7,942,683.13	8,705,590.74	4,597,078.67	Lottery receipts from fund 7202 to promote tourism and for the operation & maintenance of state parks, forests & recreation areas
3072	TOURISM PROMOTION FUND					
3072-999	Cash Control (5B-2-12)	26,315,693.20	11,227,845.17	15,673,800.74	21,869,737.63	Video lottery net terminal receipts to be used for direct advertising in WV.
3078	COURTESY PATROL FUND					
3078-999 New	Cash Control (5B-2-12)	0.00	4,700,000.00	3,484,002.17	1,215,997.83	Operating Fund Transfer from 3072 Tourism Promo Fund to fund the Courtesy Patrol Program providing assistance to motorists on the state's highways.
	Subtotal	<u>31,963,389.38</u>	<u>23,935,158.54</u>	<u>28,185,425.99</u>	<u>27,713,121.93</u>	

0305 - DIVISION OF FORESTRY

3081	DIVISION OF FORESTRY FUND					
3081-999	Cash Control (19-1A-3)	66,341.12	572,765.27	444,081.89	195,024.50	Misc. collections, farm sales, publication sales, rentals, timber & seedling sales & used equipment sales to protect, regulate & manage state's forests & woodland areas.
3082	TIMBERLAND OPERATIONS ENFORCEMENT FUND					
3082-999	Cash Control (19-1B-8 & 12)	363,545.65	154,611.61	154,757.21	363,400.05	License fees & civil penalties to achieve sediment control during commercial timber harvesting operations.
3084	SEVERANCE TAX OPERATIONS FUND					

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3084-999	Cash Control (11-13A-20a)	4,690,276.62	1,374,256.00	2,291,147.70	3,773,384.92	Severance tax on timber to provide funding for the forestry division.
3090	Gifts, Grants and Donations					
3090-999	Cash Control (19-1A-4C)	4,370.41	37,107.00	21,030.50	20,446.91	Gifts, grants and donations for water quality research.
8703	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND					
8703-999	Cash Control (4-11-3)	2,592,104.00	652,974.00	1,394,104.65	1,850,973.35	Federal funds to carry out investigation & activities to publish reports & maps concerning state's resources.
	Subtotal	7,716,637.80	2,791,713.88	4,305,121.95	6,203,229.73	

0306 - GEOLOGICAL AND ECONOMIC SURVEY

3100	SPECIAL REVENUE OPERATING FUND					
3100-999	Cash Control (29-2-4)	63,201.23	18,691.08	-12,114.28	94,006.59	Department fees, & rental income charged for geological & analytical analyses to defray costs incurred services.
3101	PUBLICATION SALES FUND					
3101-999	Cash Control (29-2-7)	61,929.81	44,178.98	49,654.32	56,454.47	Sales of publications and sale of maps to pay cost of printing & distribution.
3105	ADVANCED FUNDING CONTRACTUAL REIMBURSEMENT					
3105-999	Cash Control (29-2-5)	147,384.67	281,156.00	309,473.90	119,066.77	Advanced funding for federal cooperative agreements. Expense reimbursements to be made from consolidated federal funds account upon receipt of payment from federal

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
						grantors.
3111	GEOLOGY EDUCATION GRANTS & CONTRACTS					
3111-999	Cash Control (29-2-5)	9,783.04	6,250.00	8,783.71	7,249.33	Non-Federal grants to provide for geoscience education & technology transfer sessions.
8704	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND					
8704-999	Cash Control (4-11-3)	18,421.09	64,298.71	75,497.97	7,221.83	Federal funds to investigate activities & to publish state natural resources' reports & maps.
	Subtotal	300,719.84	414,574.77	431,295.62	283,998.99	
0307 - WV DEVELOPMENT OFFICE						
3005	DOC MARKETING AND COMMUNICATIONS OPERATING FUND					
3005-999 New	Cash Control (5B-1-1a)c	0.00	1,092,978.17	833,821.26	259,156.91	Collections, fees and other income shall be used by the division and any balance remaining at the end of any fiscal year shall not revert to the General Revenue Fund. 2007
3144	OIL OVERCHARGE REFUNDS - ENERGY ASSISTANCE FUND					
3144-999	Cash Control (5B-2-3)	42,318.58	0.00	42,318.58	0.00	Transfers from acct. 8046-10 & funds 1216 & 1218 to be used for energy related programs
3157	NEIGHBORHOOD INVESTMENT (CAP) FUND					
3157-999	Cash Control (11-13J-4B)	324,272.30	108,823.63	118,678.40	314,417.53	3% project certification fee collected by WV Development Office to help indigent, economically disadvantaged citizens or organizations.
3160	GIFTS, GRANTS & DONATIONS					
3160-999	Cash Control Sec 11-SB150(Budget Bill)	57,840.00	656,424.94	62,500.00	651,764.94	Gifts, grants, & donations to fund a welfare to work program between

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
						small businesses willing to hire welfare recipients.
3162	OFFICE OF COAL FIELD COMMUNITY DEVELOPMENT					
3162-999	Cash Control (5B-2A-1)	1,271,838.10	0.00	1,271,838.10	0.00	Coal mine blasting fees to administer the Coal Field Community Development Office.
3163	GRANTS ADMINISTRATION -GOV CIVIL CONTINGENCY FUND					
3163-999	Cash Control (5-1-18)	10,000.00	0.00	0.00	10,000.00	To administer grants to units of government with funds from the Governor's Contingency Fund.
3165	SYNTHETIC FUEL COUNTY FUND					
3165-999	Cash Control (11-3-2(F)(E)(2)	2,512,087.91	2,060,000.00	1,666,332.00	2,905,755.91	Special revenue fund to receive and disburse monies to synthetic fuel producing counties for infracture and economic development purposes.
3166	SYNTHETIC FUEL - NONPRODUCING COUNTIES FUND					
3166-999	Cash Control (11-3-2(F)(E)(3)	2,045,132.31	2,000,000.00	2,000,000.00	2,045,132.31	Fees to establish an account to receive & disburse funds collected from tax on synthetic fuel manufactured from coal to counties with no synthetic producing facilities.
3170	WV DEVELOPMENT OFFICE LOTTERY FUND					
3170-999	Cash Control (Chapter 5B,HB2007) Budget Bill	50,000.00	29,000,000.00	15,000,000.00	14,050,000.00	Lottery Surplus appropriation to Connectivity Research & Development shall be used by the division for the coordinated development of technical infrastructure in areas where expanded resources & technical infrastructure may be required pursuant to to the provision of (5A-6-4)of code.
3171	DEVELOPMENT OFFICE PROMOTION FUND					
3171-999	Cash Control (5B-2-3b)	8,307,674.85	3,062,139.60	862,852.44	10,506,962.01	Video Lottery to provide funding for the WV Development Office.
8705	CONS FEDERAL FUNDS GENERAL OPERATIN FUND					

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
8705-999	Cash Control (4-11-3)	1,213,072.21	3,785,421.50	3,808,860.74	1,189,632.97	Federal funds to provide for community & industrial development in WV.
8746	FEDERAL BLOCK GRANT COMMUNITY DEVELOPMENT FUND					
8746-999	Cash Control (4-11-2)	29,218.44	19,544,390.66	19,495,781.59	77,827.51	Federal block grant to assist small cities in community development projects.
Subtotal		15,863,454.70	61,310,178.50	45,162,983.11	32,010,650.09	

0308 - DIVISION OF LABOR

3180	WAGE PAYMENT/COLLECTION ACT-ESCROW FUND					
3180-999	Cash Control (21-5-14)	246,375.76	25,795.86	0.00	272,171.62	Bonds, cash or securities held to insure payment of wage & fringe benefits to employees by employer.
3181	WAGE PAYMENT BOND ASSURANCE INVESTMENT FUND					
3181-999	Cash Control (21-5-14)	4,971,489.15	1,909,736.37	1,772,293.65	5,108,931.87	Wage bond cashier checks & interest to be invested to ensure wage payments.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				4,813,070.41	
3182	BOILER INSPECTION FEES FUND					
3182-999	Cash Control (21-3-7)	10,360.88	55,189.96	23,756.81	41,794.03	Federal and state funds, fees & interest for processing inspection reports from insurance companies & commissioning insurance company boiler inspectors.
3183	SPECIAL EQUIPMENT FUND					
3183-999	Cash Control	223.11	0.00	0.00	223.11	State funds from fund 0105 for testing

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(21-1-3)					equipment
3184	INSURANCE PROCEEDS FOR STOLEN TRUCK FUND					
3184-999	Cash Control (21-1-3)	5,798.54	0.00	0.00	5,798.54	Insurance proceeds due to truck loss.
3187	CONTRACTOR LICENSING BOARD FUND					
3187-999	Cash Control (21-11-17)	1,284,842.23	1,683,871.30	1,701,096.50	1,267,617.03	License fees to insure that all persons performing contracting work are duly licensed
3188	ELEVATOR SAFETY FUND					
3188-999	Cash Control (21-3C-11)	146,531.85	199,380.00	123,435.61	222,476.24	Examination and inspection fees to implement & enforce elevator safety act
3190	MANUFACTURED HOUSING TRUST RECOVERY FUND					
3190-999	Cash Control (21-9-9 & 12)	4,750.00	34,358.24	39,058.24	50.00	Recoveries, interest & transfer from fund 3185 to administer & enforce claims of manufactured housing & safety standards act
					1,482,088.22	
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08					
3191	CRANE OPERATOR CERTIFICATION FUND					
3191-999	Cash Control (21-3D-8)	212,637.26	101,290.00	95,622.30	218,304.96	Other collections, fees, licenses & income to administer & enforce the Crane Operators certification Act.
3192	AMUSEMENT RIDES/AMUSEMENT ATTRACTION SAFETY FUND					
3192-999	Cash Control (21-10-4)	176,120.73	94,081.25	87,584.94	182,617.04	Other collections, fees, licenses & income permit fees to administer the inspection & safe operation of amusement rides in the State of WV.
3193	WEIGHT AND MEASURES FUND					
3193-999	Cash Control	4,307.12	0.00	4,307.12	0.00	Other collections, fees licenses, and

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(47-1-20)					income to operate & maintain a state measurment laboratory certified and approved by NIST.
3194	OCCUPATIONAL SAFETY AND HEALTH FUND					
3194-999	Cash Control (21-3-21)	37,151.60	0.00	13,753.98	23,397.62	Other collections, gifts, grants and income to administer the Occupational Safety and Health Program.
3195	STATE MANUFACTURED HOUSING ADMINISTRATION FUND					
3195-999	Cash Control (21-9-2)	59,358.03	125,258.23	117,519.73	67,096.53	Other collections, fees licenses, and income to administer, regulate, & enforce the program of Manufactured Housing & HUD in the state of West Virginia as required by WV State Code.
3196	WEIGHTS AN MEASURES					
3196-999	Cash Control (47-1-20)	70,796.04	38,168.12	19,714.58	89,249.58	Other collections, fees licenses, and income to operate & maintain a state measurment laboratory certified and approved by NIST.
8706	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND					
8706-999	Cash Control (4-11-3)	3,361.48	464,136.99	467,383.81	114.66	Federal funds to enforce and administer labor laws, health and safety programs.
	Subtotal	<u>7,234,103.78</u>	<u>4,731,266.32</u>	<u>4,465,527.27</u>	<u>13,795,001.46</u>	
0310 - DIVISION OF NATURAL RESOURCES						
3200	LICENSE FUND - WILDLIFE RESOURCES					
3200-999	Cash Control (20-2-34)	2,436,095.72	14,833,291.26	15,773,769.43	1,495,617.55	Hunting and fishing licenses, interest, gifts & fee collections; appropriated for operating expenses.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				1,446,315.22	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3202	GAME, FISH AND AQUATIC LIFE FUND					
3202-999	Cash Control (22-11-25)	75,092.77	42,373.92	51,756.85	65,709.84	Gifts and civil liability funds received from loss of game fish or aquatic life to restock waters.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				341,122.67	
3203	NONGAME FUND					
3203-999	Cash Control (20-2A-3)	228,758.54	627,500.04	551,962.88	304,295.70	Gifts and grants and tax refunds to enhance and perpetuate nongame wildlife programs in state
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				1,983,736.94	
3204	LAW ENFORCEMENT PROGRAM FUND					
3204-999	Cash Control (20-1-13, 20-2-23a, 38a & 40b, 20-7-1 & 12 & 20-11-5a)	245,600.65	1,356,786.33	1,290,130.43	312,256.55	Reinstatement fees, white water rafting license, 50% of motor boat license, interest, funds from 3332 & 3333, confiscated property and pistol license fees for law enforcement and safety programs
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				866,531.67	
3205	PLANNING AND DEVELOPMENT DIVISION FUND					
3205-999	Cash Control (20-1A-3)	583,755.43	494,003.02	233,284.95	844,473.50	Rental fees from land use such as utility, right-of-way dredging operations, land sales and exchanges for land activities on state owned land.
3208	LAW ENFORCEMENT CONTRACTS					
3208-999	Cash Control (20-7-1e)	12,779.06	0.00	7,594.00	5,185.06	Other collections, fees, licenses & income to compensate conservation officers by virtue of contracts with other governmental entities.
3224	WILDLIFE ENDOWMENT FUND					
3224-999	Cash Control (20-2B-1 thru 8)	3,650.00	-407,210.30	-404,435.30	875.00	Lifetime hunting and fishing licenses, gifts, interest and

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
						donations to conserve and manage wildlife resources in WV
		ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08			36,824,572.32	
3227	GAME AND FISH RECREATION FUND					
3227-999	Cash Control (20-1-7 & 20-2-34)	137,266.67	2,050,904.53	1,881,511.07	306,660.13	License fees, rental income and gifts for advancement of game and fish recreation
		ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08			4,200,276.39	
3228	BEAR DAMAGE FUND					
3228-999	Cash Control (20-2-44b)	3,773.39	261,208.07	261,054.67	3,926.79	Investment income & bear damage hunting stamp to pay claims re- sulting from damages caused by bears and expenses of hunting, capturing and removing bear
		ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08			387,627.75	
3229	WILDLIFE RESOURCES CONTRACT FUND					
3229-999	Cash Control (20-2-34)	5,463.57	148,657.31	153,685.49	435.39	License fees, rental income, data sales and transfers from 8708 to conduct wildlife studies
		ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08			316,610.11	
3231	MIGRATORY WATERFOWL STAMP FUND					
3231-999	Cash Control (20-2-63)	216.64	11,383.24	11,583.24	16.64	Stamp fees, interest and wildlife resources to purchase land and conservation of migratory water- fowl and other wildlife
		ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08			263,068.67	
3232	CONSERVATION STAMP FUND					
3232-999	Cash Control (20-2B-9)	171,974.03	1,701,920.85	1,723,201.93	150,692.95	License fees, interest and gifts for land purchases or leases benefiting wildlife
		ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08			1,691,639.06	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3233	TROUT STAMP FUND					
3233-999	Cash Control (20-2-46c)	140,327.67	1,495,861.12	1,504,609.22	131,579.57	Statewide trout stamp, interest & reimbursement from 2281 for vehicle purchase for state trout hatchery production
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				1,810,507.75	
3236	OUTDOOR SKILLS (GOV CIVIL CONT. FUND					
3236-999	Cash Control (5-1-18)	1,751.85	0.00	1,399.75	352.10	Statutory transfers to promote outdoor activities for state residents.
3237	GIFTS, GRANTS, BEQUESTS AND DONATIONS FUND					
3237-999	Cash Control (20-1-7)	50,775.27	42,416.00	66,252.11	26,939.16	State funds from fund 0105, gifts and donations used as specified by donors
3239	LANDS MINERALS AND SPECIAL PROJECTS FUND					
3239-999	Cash Control (20-1-7)	182,001.05	150,043.38	112,744.71	219,299.72	Land use income for lands, minerals and special projects.
3247	LAW ENFORCEMENT & SPORTS EDUCATION STAMPS					
3247-999	Cash Control (20-2B-10)	37,230.25	410,999.50	414,944.88	33,284.87	Other collections, interest income, gifts & operating fund transfer to fund the Law Enforcement and Sports Education Stamp Program.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				485,426.67	
3248	MAGAZINE SALES AND SUBSCRIPTIONS					
3248-999	Cash Control (20-1-11)	6,956.34	638,979.73	640,118.41	5,817.66	Revenue from sales and subscriptions rentals and gifts to pay for expenses magazine publication.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				243,251.50	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3251	CLEARING ACCOUNT EQUIPMENT CHARGES FUND					
3251-999	Cash Control (20-1A-3)	94,650.21	22,570.96	7,093.99	110,127.18	License fees, rentals and leases to pay communications radio operators and for repairs and alterations
3253	WHITEWATER STUDY AND IMPROVEMENT FUND					
3253-999	Cash Control (20-2-23a & b)	118,500.68	73,561.14	84,467.88	107,593.94	Special study and assessment fee & interest to administer, regulate, promote study the whitewater industry.
					2,871.49	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08
3259	CLASS A-1 SMALL ARMS HUNTING LICENSE					
3259-999	Cash Control (20-2-40b)	3,599.80	105,648.33	105,714.95	3,533.18	Other collections, interest income, gifts & fund transfer to be used solely for law-enforcement purposes.
					121,164.49	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08
3260	IMPROVEMENTS TO DEPARTMENT FACILITIES FUND					
3260-999	Cash Control (20-5-2)	33,002.95	0.00	22,304.32	10,698.63	Operating fund transfer, fees, licenses & other collections for improvements to state parks, forests & recreation areas.
3261	WATTERS SMITH MEMORIAL STATE PARK FUND					
3261-999	Cash Control (20-5-2)	0.00	3,372.68	3,372.68	0.00	Interest on investments for building repairs and alterations at Watters Smith State Park.
					79,391.97	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08
3264	DECOY ANIMALS ASSESMENT FEE					
3264-999	Cash Control (20-2-5e)	73.45	577.86	509.67	141.64	Civil penalty shall be collected by the court to be used for the purchase, repair of decoy animals & purchase of equipment for use with decoy animals and law enforcement.
					8,890.70	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3265	STATE PARK OPERATING FUND					
3265-999	Cash Control (20-5-2)	836,962.52	21,668,857.21	21,981,037.16	524,782.57	Rentals, gifts & grants, federal funds, concession sales & transfers fund 3065 to manage the states park and
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				3,956,122.61	recreation system.
3267	LOTTERY NET PROFITS FUND					
3267-999	Cash Control (29-22-18)	14,130,891.10	15,436,464.43	3,831,369.74	25,735,985.79	Lottery receipts from funds 7202 and 3067 to promote tourism & for the operation & maintenance of state parks, forests & recreation areas.
3274	CANAAN VALLEY MAINTENANCE FUND					
3274-999	Cash Control (20-5-2)	24,668.70	9,418.02	4,311.92	29,774.80	Guest services balance on main- tenance fund for building repairs and alterations at Canaan Valley
3277	STATE PARK IMPROVEMENT FUND					
3277-999	Cash Control (29-22-18a)	9,254,722.59	5,000,000.00	5,923,980.85	8,330,741.74	Statutory transfers to improve State Parks throughout West Virginia.
3281	FLOOD DISASTER - JUNE 2003					
3281-999	Cash Control (5-1-18 & 15-5-13)	4,515.88	0.00	0.00	4,515.88	Operating Fund Transfer to account for funds provided by FEMA to repair flood damage for DNR state parks and recreation areas.
3282	FLOOD DISASTER - NOVEMBER 2003					
3282-999	Cash Control (5-1-18 & 15-5-13)	32,636.08	0.00	0.00	32,636.08	Operating Fund Transfer to account for funds provided by FEMA to repair flood damage for DNR state parks and recreation areas.
3284	FLOOD DISASTER - SEPTEMBER 2004					
3284-999	Cash Control (5-1-18 & 15-5-13)	3,212.22	0.00	0.00	3,212.22	Operating Fund Transfer to account for funds provided by FEMA to repair flood

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
						damage for DNR state parks and recreation areas.
3292	COYOTE MANAGEMENT FUND					
3292-999	Cash Control (20-2-33b)	28.00	516.06	528.06	16.00	Other collections, fees licenses, income, & hunting & fishing licenses to fund the Coyote Management Program.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				1,028.06	
8707	DNR CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND					
8707-999	Cash Control (4-11-3)	3,058,782.65	8,301,474.10	9,134,198.09	2,226,058.66	Federal funds and interest income to administer programs that protect & preserve the states natural resources.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				2,800,525.20	
	Subtotal	31,919,715.73	74,481,578.79	65,374,058.03	98,856,889.67	
0311 - ENVIRONMENTAL QUALITY BOARD						
3275	SPECIAL REVENUE OPERATING FUND					
3275-999	Cash Control (22B-3-1)	87,276.34	0.00	4,802.20	82,474.14	Transfers from funds 3220 & 3325 to pay expenses of board
0312 - SOLID WASTE MANAGEMENT BOARD						
3285	RESERVE BOND FUND					
3285-999	Cash Control (22C-4-12, 13,14,15&16)	200,000.00	0.00	0.00	200,000.00	Reserve bond fund.

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3287	FACILITIES OPERATING EXPENSE FUND					
3287-999	Cash Control (22C-1-5)	731,585.02	0.00	332,688.96	398,896.06	For the administration of loans by the solid waste management board to solid waste authorities on revolving basis.
3288	PLANNING FUND					
3288-999	Cash Control (22C-3-4 & 22C-4-9)	2,236,055.69	2,255,055.93	2,164,186.32	2,326,925.30	Transfers from fund 3332 for solid waste planning.
Subtotal		3,167,640.71	2,255,055.93	2,496,875.28	2,925,821.36	

0313 - DIVISION OF ENVIRONMENTAL PROTECTION

3023	HAZARDOUS WASTE MANAGEMENT FEE FUND					
3023-999	Cash Control (22-19-22(c))	168,797.97	213,193.42	336,911.85	45,079.54	Other collections, fees, licenses, income, & investment earnings to provide state funds for responding to hazardous waste emergencies.
					384,636.16	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08
3024	AIR POLLUTION EDUCATION AND ENVIRONMENT FUND					
3024-999	Cash Control (22-5-4)	727,589.75	191,981.00	413,823.33	505,747.42	Fees, collections and other income to provide assurance of compliance with Air Pollution Control and Federal Clean Air Act.
3206	THE DAM SAFETY FUND					
3206-999	Cash Control (22-14-4 & 18)	225.00	27,134.17	27,359.17	0.00	Application and registration fees, interest or surcharge and civil penalties for reviews, inspections and remedial actions to enforce
					93,665.48	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3217	LEAKING UNDERGROUND STORAGE TANK RESPONSE FUND					
3217-999	Cash Control (22-17-21)	0.00	141,861.65	141,704.15	157.50	Annual fees and interest to assure adequate response to leaking underground tanks
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				297,569.15	
3218	UNDERGROUND STORAGE TANK INSURANCE FUND					
3218-999	Cash Control (22-17-10 & 22)	25.00	4,054,323.87	4,054,348.87	0.00	Annual financial responsibility assessment, interest & transfer from fund 2364 to satisfy financial responsibility requirements
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				4,763,016.56	
3220	GROUNDWATER PROTECTION FUND					
3220-999	Cash Control (22-12-9)	23,040.00	1,146,995.86	1,116,258.48	53,777.38	Groundwater protection fees & interest to administer & enforce provisions of groundwater protection act, not to exceed one million dollars per year.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				862,504.04	
3222	GROUNDWATER REMEDIATION FUND					
3222-999	Cash Control (22-12-9 & 10)	0.00	67,805.10	67,805.10	0.00	Groundwater remediation fees not to exceed \$ 250,000 in two year period, civil penalties & interest for clean-up and remedial action resulting from contamination of groundwater or related environment.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				524,804.33	
3255	PERFORMANCE BOND MONONGALIA COUNTY LANDFILL FUND					
3255-999	Cash Control (22-15-12 & 22-16-14)	0.00	26,303.91	26,303.91	0.00	Performance bond or letter of credit held to meet requirements of law in relation to landfill laws of the state.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				619,174.09	
3301	OPERATING PERMIT FEES FUND					

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3301-999	Cash Control (22-3-8 & 19 & 22-4-6 & 11)	1,296,808.09	826,839.24	175,253.16	1,948,394.17	Sales and surface mining and prospecting permit fees for operating and inspection expenses.
3303	PERFORMANCE BOND FUND					
3303-999	Cash Control (22-3-11; 28 & 22-4-16)	1,000.00	1,116,865.08	1,044,865.08	73,000.00	Cash, collateral securities or certificates & interest received to insure faithful compliance with laws.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				3,432,371.43	
3310	NONPOINT SOURCE PROGRAM FUND					
3310-999	Cash Control (22-11-7)	0.00	4,245.63	4,245.63	0.00	Federal funds for water quality planning and management
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				99,938.47	
3312	OIL AND GAS TRUST DEPOSIT FUND					
3312-999	Cash Control (22-6-12 & 26)	347,732.91	6,729,907.45	6,814,598.94	263,041.42	Cash or collateral securities received in lieu of corporate surety from well from well operators conditioned on full full compliance with all laws & regulations
3314	SPECIAL RECLAMATION-WATER QUALITY FUND					
3314-999	Cash Control (22-3-11)	22,728.44	857,296.28	744,649.49	135,375.23	Coal fees from fund 3321, land sale & gas royalties for water quality ground improvements not to exceed 25% of for clean-up and remedial action resulting from contamination of groundwater or related environment.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				8,226,953.90	
3317	SPECIAL RECLAMATION ADMINISTRATION FUND					
3317-999	Cash Control (22-3-11 & 17)	108,220.92	1,500,000.00	1,519,149.81	89,071.11	Transfers from fund 3321 for reclama- tion administration not to exceed 10% of the total annual assets of fund 3321 November, 1985.
3321	SPECIAL RECLAMATION TRUST FUND					

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3321-999	Cash Control (22-3-11 & 17)	13,392,114.00	12,767,468.95	12,154,968.39	14,004,614.56	Bond forfeitures, fines, investment income & special reclamation tax from fund 7057 for reclamation of lands subjected to surface mining operations.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				37,865,426.82	
3322	OIL AND GAS RECLAMATION TRUST FUND					
3322-999	Cash Control (22-6-29 & 32 & 22-10-9)	479,654.03	523,250.00	305,168.60	697,735.43	Special reclamation fees, civil penalties, bond forfeitures recovery costs from preventing waste of gas to be used to plug all abandoned or improperly plugged wells.
3323	OIL AND GAS OPERATING PERMITS FUND					
3323-999	Cash Control (22-6-2 & 29)	2,074,719.74	1,876,626.92	1,419,611.65	2,531,735.01	Reclamation & UIC permit fees for processing applications in relation to drilling oil & gas wells for carrying out provisions of Chapter 22.
3324	MINES AND MINERALS OPERATIONS FUND					
3324-999	Cash Control (22-3-32)	3,183,246.68	8,466,777.62	10,034,962.73	1,615,061.57	2 cents per ton coal tax from fund 7057 & interest to carry out statutory duties relating to the enforcement of environmental regulatory programs for coal industry.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				10,085,409.87	
3325	LEAKING UNDERGROUND STORAGE TANKS FUND					
3325-999	Cash Control (22-17-20)	227,402.79	416,612.25	503,189.54	140,825.50	Registration fee, penalties, forfeitures & interest to defray costs of administration
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				316,240.76	
3326	HAZARDOUS WASTE MANAGEMENT FUND					
3326-999	Cash Control (22-18-22)	348,219.25	223,184.88	95,958.90	475,445.23	Hazardous waste permit fees for hazardous waste management throughout the state.
3327	WATER QUALITY MANAGEMENT FUND					
3327-999	Cash Control	20,350.00	7,248,816.67	7,088,212.67	180,954.00	Water pollution control permit fees,

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(22-11-10)					donations, fines and penalties to review applications & activities
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				8,298,772.66	
3328	CLOSURE COST ASSISTANCE FUND					
3328-999	Cash Control (22-16-12)	0.00	6,642,455.83	6,462,095.81	180,360.02	Waste disposal fees from 3332, sales & interest to provide assistance for the closure of landfills which are to cease operations by closure deadlines.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				11,335,777.82	
3329	WATER POLLUTION CONTROL REVOLVING FUND					
3329-999	Cash Control (22C-2-3)	0.00	50,439,224.76	50,439,153.20	71.56	Federal and state funds & interest to administer fund & to make loans to local govts. to finance costs of pollution control projects.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				89,859,847.77	
3330	GROUNDWATER PLANNING FUND					
3330-999	Cash Control (22-12-7)	23.33	0.00	0.00	23.33	Federal & state funds, transfers from funds 3200 and 3331 to assess water quality management.
3331	HAZARDOUS WASTE EMERGENCY AND RESPONSE FUND					
3331-999	Cash Control (22-19-3)	662,268.14	1,202,759.36	1,408,513.58	456,513.92	Assessment fees, penalties, interest & transfers from fund 3332 to provide for planning & response to hazardous waste emergencies.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				530,014.40	
3332	SOLID WASTE RECLAMATION & ENVIRONMENTAL RESPONSE FUND					
3332-999	Cash Control (22-15-11)	428,098.44	2,314,348.83	2,741,829.66	617.61	Waste disposal fees and penalties for reclamation, clean-up & remedial actions due to improper solid waste disposal.
3333	SOLID WASTE ENFORCEMENT FUND					
3333-999	Cash Control	4,623,840.52	2,798,796.87	2,696,325.28	4,726,312.11	Solid waste assessment fee & transfers

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(22-15-11)					from fund 3332 for expenses in dealing with solid waste enforcement.
3336	AIR POLLUTION CONTROL FUND					
3336-999	Cash Control (22-5-4)	4,605,427.31	5,704,242.02	5,933,304.22	4,376,365.11	Permit fees and penalties for operating expenses of air quality control Comm.
3337	GIFTS AND DONATIONS FUND					
3337-999	Cash Control (22-1-6 & 7)	167,218.02	71,016.18	74,058.88	164,175.32	Gifts, donations and administrative penalties for the conservation, improvement & development of water resources in the state.
3340	ENVIRONMENTAL LABORATORY CERTIFICATION FUND					
3340-999	Cash Control (22-1-15)	109,729.91	188,129.34	216,763.79	81,095.46	Annual certification fees to monitor laboratories conducting waste & waste-water tests & analyses not to exceed an annual program aggregate of \$150,000.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				46,671.55	
3342	WATER POLLUTION REVOLVING FUND - ADMINISTRATIVE FEES					
3342-999	Cash Control (22C-2-3)	0.00	1,871,029.78	1,871,029.78	0.00	Transfers from fund 7250 & interest to administer revolving fund
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				4,688,837.24	
3345	SPECIAL RECLAMATION TAX CLEARING ACCOUNT					
3345-999	Cash Control (5-1-18 & 15-5-13)	433,506.38	441,145.47	762,528.89	112,122.96	2 and 3 cents coal tax to assist in funding abandoned mine lands
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				1,137,491.03	
3347	VOLUNTARY REMEDIATION ADMINISTRATIVE FUND					
3347-999	Cash Control (22-2-6)	0.00	587,833.38	576,980.54	10,852.84	Collections, fees and other income to administer and monitor the Voluntary Remediation Fund

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08					1,383,976.42	
3349	STREAM RESTORATION FUND					
3349-999	Cash Control (22-11-7A-3D)	650,036.35	824,952.46	847,246.54	627,742.27	Fees, collections, other income & investment earnings to ensure surface mine operations will not affect the state's waters or wetlands where wildlife habitat exists.
ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08					2,134,696.34	
3484	HIGHWAY LITTER CONTROL PROGRAM					
3484-999	Cash Control (22-15A-4c)	110,667.18	500,000.00	382,529.86	228,137.32	Fees, collections & other income to provide funds for the WV Adopt-A-highway litter clean up.
3485	LITTER CONTROL MATCHING GRANTS					
3485-999	Cash Control (22-15A-4c)	2,002.24	36,409.00	12,580.87	25,830.37	Fees, grants, collections & other income for litter control programs with WV.
3486	LITTER CONTROL FUND					
3486-999	Cash Control (22-15A-4c)	59,543.15	18,908.61	33,919.88	44,531.88	Fees, collections & other income to assist in costs of collecting roadside litter.
3487	RECYCLING ASSISTANCE FUND					
3487-999	Cash Control (22-15A-5(3))	1,130,434.57	1,858,324.19	1,726,207.60	1,262,551.16	Fees, collections & other income to administer grants to county and local governments to establish recycling programs.
3488	SHILOH ENVIRONMENTAL AND LANDFILL TRUST					
3488-999	Cash Control (22-3A-1)	0.00	12,220.01	12,220.01	0.00	Litigation, awards & court settlements to administer the Shilo Environmental
ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08					287,650.64	
						& Landfill Trust.

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3490	MOUNTAIN TOP REMOVAL					
3490-999	Cash Control (22-3A-1)	434,272.42	2,451,365.75	2,792,847.96	92,790.21	Fees, collections, other income to enforce the blasting laws & protect the property & citizens of WV.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				4,392,711.16	
3492	BOND POOLING FUND					
3492-999	Cash Control (22-4-22)	0.00	91,209.75	91,209.75	0.00	Other collections, interest income, fees & licenses to be used for damage created & abandoned by quarry operators for the state to reclaim.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				817,927.45	
3493	QUARRY RECLAMATION FUND					
3493-999	Cash Control (22-4-23)	0.00	43,719.07	43,719.07	0.00	Interest earned due to bond forfeiture shall be used by the division for reclamation of abandoned quarries.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				197,524.71	
3494	QUARRY INSPECTION AND ENFORCEMENT FUND					
3494-999	Cash Control (22-4-26)	0.00	11,142.80	10,942.80	200.00	Other collections, fees, licenses & interest income to Administer the Quarry Inspection & Enforcement Fund.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				38,388.99	
3495	MINES & MINERALS CO-OP AGREEMENT - GOV CONT FUND					
3495-999	Cash Control (22-3-22 & 5-1-18)	0.02	0.00	0.00	0.02	Statutory transfers to supplement current funding to comply with OSM rules & to match federal funds.
8708	CONS FED FUNDS GENERAL ADMINISTRATION FUND					
8708-999	Cash Control (4-11-3)	6,785,938.22	39,246,882.06	40,204,522.14	5,828,298.14	Federal funds and interest income to administer and develop energy resources in West Virginia

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
8796	ACID MINE DRAINAGE ABATEMENT & TREATMENT FUND					
8796-999	Cash Control (22-2-4)	0.00	4,625,240.49	4,625,240.49	0.00	Federal funds, investment earnings and interest for acid mine drainage abatement, treatment plans and for administrative and personnel expenses associated with the program.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-07				20,523,577.55	
	Subtotal	42,624,880.77	170,408,845.96	172,055,120.05	254,224,183.47	

0314 - MINER'S HEALTH, SAFETY AND TRAINING

3350	TEST FEES FUND					
3350-999	Cash Control (22A-1-4 & 22C-7-3)	92,758.94	260,367.01	195,113.65	158,012.30	Examination fees to administer & sell accompanying study materials & related publications for tests
3354	GENERAL ADM - OPERATING PERMIT FEE					
3354-999	Cash Control (22A-2-63)	216,337.43	236,749.60	20,173.05	432,913.98	Operating permit fee funds transfer to ensure that permanently closed or abandoned mines are properly sealed.
3355	MINERS HEALTH SAFETY & TRAINING FUND					
3355-999	Cash Control (22A-1-21(f)(1))	906,303.77	2,890,923.02	1,361,831.07	2,435,395.72	All civil penalty assessments collected for the administration of Miner's Health Safety & Training Fund.
8709	CONS FEDERAL FUNDS GENERAL ADMINISTRATION FUND					
8709-999	Cash Control (4-11-3)	0.00	414,611.81	414,611.81	0.00	Federal funds to provide for the health & safety training & certification of coal miners.
	Subtotal	1,215,400.14	3,802,651.44	1,991,729.58	3,026,322.00	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
0315 - OIL AND GAS CONSERVATION COMMISSION						
3371	OIL AND GAS LEASE ANNUAL TAX FUND					
3371-999	Cash Control (22C-9-13)	162,923.66	218,945.54	92,893.44	288,975.76	Special conservation tax for administrative expenses of commission in carrying out provisions of article 9, chapter 22C
0316 - WATER DEVELOPMENT AUTHORITY						
3381	ADMINISTRATION OF LOAN PROGRAM					
3381-999	Cash Control (22C-1-7)	89,876.63	600,000.00	614,186.04	75,690.59	One percent service charge to enforce and collect service charges and pay costs involved
3385	WV INFRASTRUCTURE GENERAL OBLIGATION DEBT SERVICE FUND					
3385-999	Cash Control (31-15B-3 & 4)	0.00	24,413,452.59	24,413,452.59	0.00	Accrued interest from fund 3384 to pay bond sale costs with remainder to be invested
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				225,884.11	
3386	WV DRINKING WATER TREATMENT REVOLVING FUND					
3386-999	Cash Control (16-13C-3)	0.00	7,439,163.24	7,439,163.24	0.00	Other collections, fees, licenses & income to provide loans & grants to eligible projects for public water system development.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				15,438,478.32	
3387	DRINKING WATER TREATMENT REVOLVING ADMINISTRATIVE EXPENSE					
3387-999	Cash Control (16-13C-3)	0.00	305,441.09	305,441.09	0.00	Other collections, fees, licenses & income to provide for the administration of the Safe Drinking Water Act.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				1,228,282.43	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3802	DRINKING WATER TREATMENT REVOLVING SETTLEMENT					
3802-999	Cash Control (31-15b-2)	0.00	39,496.95	39,496.95	0.00	Infrastructure general obligation bonds to provide grants & loans to infrastructure fund projects.
	ACCOUNT INVESTMENT BALANCE WITH IMB As of 06-30-08				181,273.27	
						fund projects.
3821	CITY OF CAMERON 96S-243					
3821-999	Cash Control (31-15b-2)	0.00	23,742.00	23,742.00	0.00	Infrastructure general obligation bonds to provide grants & loans to infrastructure fund projects.
	Subtotal	89,876.63	32,821,295.87	32,835,481.91	17,149,608.72	
0320 - COAL MINE SAFETY & TECHNICAL REVIEW						
3430	SOUTHERN MINERAL TRAINING PROGRAM FUND					
3430-999	Cash Control Southern Minerals Inc and WV Coal Mine Safety & Tech Review Committee Agreement.	145.71	0.00	0.00	145.71	Donations to develop mechanisms to ensure safety, health expertise and technical assistance to independent contractors and other small coal operators in southern West Virginia
	Subtotal	145.71	0.00	0.00	145.71	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
0323 - BUREAU OF EMPLOYMENT PROGRAMS						
3450	ADMINISTRATION AND SERVICE FUND					
3450-999	Cash Control (23-1-1)	234,880.98	21,933,177.65	21,727,897.28	440,161.35	Interest and federal funds for operating expenses and to provide jobs for unemployed
3451	INTEREST ON EMPLOYERS DELINQUENT CONTRIBUTIONS FUND					
3451-999	Cash Control (23-2-13)	37,990.62	237,758.72	148,862.81	126,886.53	Interest on delinquent payments and penalty charges for refunds and contingent expenses
8835	CONSOLIDATED FEDERAL FUNDS					
8835-999	Cash Control (21A-2-2)	1,227,917.55	1,190,480.71	2,404,940.01	13,458.25	Federal funds to be used by the Bureau of Employment Programs for the specific purpose of Administration of State Unemployment Insurance Program or job service activities.
	Subtotal	1,500,789.15	23,361,417.08	24,281,700.10	580,506.13	
0328 - DIVISION OF ENERGY						
3010	ENERGY ASSISTANCE					
3010-999 New	Cash Control (5B-2F-2)	0.00	242,318.58	225,581.58	16,737.00	Operating funds transfer to provide grant related to energy assistance. 2009
3011	OFFICE OF COAL FIELD COMMUNITY DEVELOPMENT					
3011-999 New	Cash Control (5B-2F-2)(C)	0.00	1,957,708.19	116,984.63	1,840,723.56	Mine blasting fees to administer the Coalfield Community Development Office. 2009
8892	CONSOLIDATED FEDERAL FUNDS GENERAL OPERATING FUND					

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
8892-999 New	Cash Control (5B-2F-2)	0.00	763,352.81	601,250.52	162,102.29	Federal funds to support the Division of Energy's projects. 2009
Subtotal		0.00	2,963,379.58	943,816.73	2,019,562.85	

0331 - GOVERNOR'S WORKFORCE INVESTMENT

8888 WORKFORCE INVESTMENT ACT

8888-999	Cash Control (Exec Order No.5-05)	1,476,593.46	17,453,603.83	18,400,677.35	529,519.94	To administer the Workforce Investment Act.
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0402 - DEPARTMENT OF EDUCATION

3514 SCHOOL BUILDING AUTHORITY TRANSFER FUND

3514-999	Cash Control HB 102 (29-22-18)	1,293,696.00	19,000,000.00	20,293,696.00	0.00	SBA lottery transfers for school construction.
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3516 SCHOOL ACCESS SAFETY FUND

3516-999 New	Cash Control (18-9F-5)	0.00	10,000,000.00	9,609,238.63	390,761.37	Grant awards, interest income to fund the School Access Safety Program. 2008
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3930 DEP OF EDUCATION - GIFTS & GRANTS

3930-999	Cash Control (18-2-29)	3,886,368.54	4,130,864.09	4,112,974.46	3,904,258.17	Other collections, fees, licenses & income to administer the various gifts & grants received WV Dept. of Education.
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3935 STONEWALL JACKSON MEMORIAL FUND

3935-999	Cash Control	19,923.48	0.00	0.00	19,923.48	Interest, appropriations, federal
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ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(Chapter 151-3 Acts 1957)					funds and bequests for scholar- ships and essay contests; no part of principal to be spent
3936	STONEWALL JACKSON MEMORIAL INCOME FUND					
3936-999	Cash Control (Chapter 151-3, Acts 1957)	15,650.00	0.00	0.00	15,650.00	Income from investments and re- payments from scholarships; such money to again become part of principal of fund
3937	STRATEGIC STAFF DEVELOPMENT					
3937-999	Cash Control (18-2-32)	814,160.84	754,945.14	507,581.89	1,061,524.09	General School Fund to be used by the state board to provide staff development in school & counties.
3938	TEACHER CERTIFICATION FEES FUND					
3938-999	Cash Control (18A-3-7)	61,371.69	336,960.40	354,555.39	43,776.70	Fees to administer certification
3939	TEXTBOOK ADOPTION FUND					
3939-999	Cash Control (18-2A-2)	54,556.83	-9,000.00	2,905.44	42,651.39	Performance bond deposited by textbook bidders to insure ex- ecution of contract or bond in relation to textbook adoption
3944	CURRICULUM LABORATORY FUND					
3944-999	Cash Control (18-10-5)	46,309.44	42,289.48	35,480.76	53,118.16	Federal funds from 8712 & 8714, fees & publication sales for vocat- ional education students to enable them to continue training full time
3945	VOCATIONAL CONSOLIDATED ACCTS. FUND					
3945-999	Cash Control (18-2B-2)	223,034.41	5,585,413.10	4,610,971.45	1,197,476.06	Gifts, grants, fees and federal funds for vocational training
3947	PRIVATE INDUSTRY COUNCIL FUND					
3947-999	Cash Control	367,122.48	249,250.51	38145.18	578,227.81	Gifts, grants, donations, federal

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(18-10-5)					funds and property forfeiture proceeds for vocational education in correctional institutions
3951	LOTTERY NET PROFITS FUND					
3951-999	Cash Control (29-22-18)	10,929,214.39	89,139,100.91	84,653,212.59	15,415,102.71	Lottery receipts transferred from fund 7202 for computer equipment installed in elementary classrooms
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				4,354,438.37	
3958	SCHOOL BUILDING CAPITAL IMPROVEMENT FUND					
3958-999	Cash Control (18-9D-6)	0.00	2.22	2.22	0.00	Bond sales, interest & investments for financing costs of school building construction and renovation.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				45.70	
3959	SCHOOL BUILDING AUTHORITY FUND					
3959-999	Cash Control (18-9D-8)	199,837.52	1,000,000.00	1,111,454.48	88,383.04	Interest earnings on debt service reserve funds for administrative expenses
3960	FFA-FHA CONFERENCE CENTER FUND					
3960-999	Cash Control (18-2-16)	109,182.82	1,711,405.85	1,774,283.25	46,305.42	Room and board, sales and federal funds for operation of conference center
3963	LOTTERY NET PROFITS FUND					
3963-999	Cash Control (18-9D-6 & 29-22-18)	6,941.58	17,995,442.50	17,995,442.50	6,941.58	Lottery funds from fund 7202 to pay principal and interest on bonds sold for school building construction
3966	SCHOOL MAJOR IMPROVEMENT FUND					
3966-999	Cash Control (18-9D-6 & 15)	0.00	5,099,135.05	5,099,135.05	0.00	Consumer sales tax and interest distributed to counties for major improvements to school facilities
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				5,097,989.79	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
8712	CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND					
8712-999	Cash Control (4-11-3)	266,212.24	149,334,274.89	149,588,505.99	11,981.14	Federal funds to provide data to the National Center for Education statistics.
8713	CONSOLIDATED FED FUNDS SCHOOL LUNCH PROGRAM FUND					
8713-999	Cash Control (4-11-3)	71,075.12	82,867,529.84	82,932,238.51	6,366.45	Federal funds to provide child nutrition programs, nutrition information & education programs
8714	CONSOLIDATED FED FUNDS VOC DEV FUND					
8714-999	Cash Control (4-11-3)	6,176.99	13,795,955.46	13,801,027.16	1,105.29	Federal funds to provide vocational education & training programs.
8715	CONS FED FUNDS AID FOR EXCEPTIONAL CHILDREN FUND					
8715-999	Cash Control (4-11-3)	15,033.86	73,231,033.51	73,244,934.18	1,133.19	Federal funds to provide educational & related services to preschool, elementary & secondary children.
	Subtotal	18,385,868.23	474,264,602.95	469,765,785.13	32,337,159.91	

0403 - SCHOOLS FOR THE DEAF AND THE BLIND

3975	INDIGENT CLOTHING FUND					
3975-999	Cash Control (18-17-3)	169.42	0.00	-95.15	264.57	Reimbursements from counties for clothing for indigent students
3976	LAND FUND					
3976-999	Cash Control	231,724.33	0.00	0.00	231,724.33	Proceeds from sale of land for

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(18-17-3)					maintenance, operation and improvement of school
3977	FARM AND SHOP SALES FUND					
3977-999	Cash Control (18-17-1)	3,511.78	0.00	-843.56	4,355.34	Sale of shop products and game receipts for operation of school
3978	FEDERAL FUNDS MATCHING REIMBURSEMENT FUND					
3978-999	Cash Control (18-17-1)	1,144,391.95	159,455.22	27,564.07	1,276,283.10	Federal and state funds for reimbursements for meals served to students at deaf and blind school.
3979	GIFTS, BEQUESTS, GRANTS AND ENDOWMENT FUND					
3979-999	Cash Control (18-17-5)	549,172.93	48,076.40	0.00	597,249.33	Gifts, donations and endowments used for scholarships, loans & research & educational equipment
3980	UNDERACHIEVING STUDENTS PROGRAM FUND					
3980-999	Cash Control (18-17-5)	5,511.06	169,785.40	128,799.78	46,496.68	Federal funds for special instruction to students at risk and for handicapped students
3981	VOCATIONAL EDUCATION FUND					
3981-999	Cash Control (18-17-1)	69,702.12	40,192.00	41,532.91	68,361.21	Federal and state funds and fees to match state expenditures for vocational education
3984	SPECIAL EDUCATION FUND					
3984-999	Cash Control (18-17-5)	0.04	0.00	0.00	0.04	Federal and state funds for implementation and operation of special education programs for multi-handicapped students
3985	SERVICE TO COUNTY BOARD OF EDUCATION FUND					
3985-999	Cash Control (18-17-1)	183,196.60	237,384.50	305,923.15	114,657.95	Federal funds from fund 8715 and state funds from fund 0314 to be distributed by state for personnel

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
						and administrative expenses to promote programs for the visually impaired students in county schools.
3986	MEDICAID PROGRAM FUND					
3986-999	Cash Control (18-17-1)	970,173.45	101,673.59	33,334.17	1,038,512.87	To receive and account for funds from medicaid and the school building authority to upgrade elevator standards and to repair roof
3987	PAYROLL CLEARING FUND					
3987-999	Cash Control (18-17-1)	5.00	0.00	0.00	5.00	Payroll clearing fund
3988	FACULTY SENATE SCHOOL FOR THE BLIND FUND					
3988-999	Cash Control (18-5A-5 & 18-17-2)	7,982.62	4,200.00	2,456.85	9,725.77	State funds from fund 0320 to fund faculty senate at deaf & blind school.
3989	FACULTY SENATE SCHOOL FOR ADVANCED DEAF FUND					
3989-999	Cash Control (18-5A-5 & 18-17-2)	6,485.29	3,000.00	2,035.94	7,449.35	State funds from fund 0320 to fund faculty senate for advanced deaf at school
3990	FACULTY SENATE SCHOOL FOR ELEMENTARY DEAF FUND					
3990-999	Cash Control (18-5A-5 & 18-17-2)	5,240.36	4,000.00	3,496.68	5,743.68	State funds from fund 0320 to fund faculty senate for elementary deaf at school
	Subtotal	3,177,266.95	767,767.11	544,204.84	3,400,829.22	

0420 WV COUNCIL FOR COMMUNITY & TECH

4191 GIFTS GRANTS & DONATIONS (NON-FEDERAL)

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
4191-999	Cash Control (18B-10-2)	1,097,207.82	3,548,863.55	2,796,134.95	1,849,936.42	Other collections, fees licenses, income, investment earnings & non-federal grants to support higher education at the Community & technical college level.
4192	TUITION & REQUIRED E & G FEES FUND					
4192-999	Cash Control (18C-4-1)	255,577.60	491,916.15	385,891.51	361,602.24	Investment earnings, tuition & fees to fund the Community & Technical College education.
Subtotal		1,352,785.42	4,040,779.70	3,182,026.46	2,211,538.66	

0431 - EDUCATION AND THE ARTS - OFFICE OF THE SECRETARY

3506	CENTER FOR PROFESSIONAL DEVELOPMENT FUND					
3506-999	Cash Control (18A-3A)	502,372.97	75,353.16	133,028.15	444,697.98	Other registration fees from educators to administer the Center for professional Development programs.
3509	RURAL AGING CONFERENCE - GOVERNOR'S CONTIGECY FUND					
3509-999	Cash Control (5-1-18)	0.18	0.00	0.00	0.18	Statutory transfers to administer the Rural Aging program.
3599	LOTTERY EDUCATION ROLLUP FUND INVESTMENT					
3599-999	Cash Control (29-22-18(g))	0.00	0.00	0.00	0.00	
ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08					1,025,396.18	
4012	GIFTS, GRANTS & DONATIONS					
4012-999	Cash Control (5F-2-2)	115,754.09	1,238,701.69	752,178.14	602,277.64	Gifts, donations, and non-federal grants for projects within the Department

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
						of Education.
8841	CONSOLIDATED FEDERAL FUND					
8841-999	Cash Control (5F,SB No. 489)	14,263.40	28,381.11	37,597.75	5,046.76	Federal funds supplemented for expenditure during FY 2001.
	Subtotal	632,390.64	1,342,435.96	922,804.04	2,077,418.74	

0432 - DIVISION OF CULTURE AND HISTORY

3530	UNCLASSIFIED EXPENSES FUND					
3530-999	Cash Control (29-1-5)	1,381,422.79	1,801,786.52	1,264,392.59	1,918,816.72	Fees, rentals, gifts, grants, sales, donations and transfers from other agencies to administer funds re- ceived by culture & history
3532	VETERANS MEMORIAL FUND					
3532-999	Cash Control (29-11-3 & 29-22A-10)	128,001.10	0.00	0.00	128,001.10	One percent of net video lottery terminal income to complete the Veterans memorial
3533	GRAVE CREEK MOUND AND MUSEUM OPERATING FUND					
3533-999	Cash Control (Memorandum Agreement in accordance with 20-5)	17,077.36	22,064.99	18,795.91	20,346.44	Funds received from DNR for operating Grave Creek Mound
3535	GIFTS AND DONATIONS					
3535-999	Cash Control (29-1-4)	32,108.65	4,000,495.00	5,858.72	4,026,744.93	Gifts and donations to be used for the acquisition and preservation of the historic site.
3536	VETERAN MEM ARCHIVES RESTORATION & MAINT FUND					
3536-999	Cash Control	139,378.63	0.00	23,229.70	116,148.93	Statutory transfers to administer

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(29-1-3)(d)					funds received for maintenance of the Veterans Memorial & archives.
3537	GRANTS FOR COMPETITIVE ARTS PROGRAM FUND					
3537-999	Cash Control (29-1-3)(d)	3,686,883.07	1,500,000.00	1,038,408.85	4,148,474.22	Statutory transfers to administer the Div. of Culture & History programs.
3542	PUBLIC RECORDS AND PRESERVATION ACCOUNT					
3542-999	Cash Control (29-1-4)	79,165.97	573,842.68	312,766.86	340,241.79	Other collections, investment earnings to administer the Culture & History programs.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				1,888,758.72	
3547	LOGAN STAFF - GOV CIVIL CONTINGENCY FUD					
3547-999	Cash Control (5-1-18)	5,277.92	0.00	5,277.92	0.00	Statutory transfers for Logan Staff.
8718	CONSOL FED FUNDS GEN ADMINISTRATIVE FUND					
8718-999	Cash Control (4-11-3)	156,912.76	1,255,558.00	1,040,673.11	371,797.65	Federal funds for statewide arts programs and for the historic preservation.
	Subtotal	5,626,228.25	9,153,747.19	3,709,403.66	12,959,330.50	

0433 - LIBRARY COMMISSION

3550	VIDEO PRODUCTION SERVICES FUND					
3550-999	Cash Control (10-1-18)	6,781.77	6,240.50	7,538.36	5,483.91	Fees, rentals and transfers from other agencies to provide video services for state agencies

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3552	ALCOHOL AND DRUG ABUSE GRANT FUND					
3552-999	Cash Control (10-1-18)	79,880.42	75,000.00	93,737.50	61,142.92	Federal funds from fund 8793 for alcohol and drug abuse programs for the young
3562	GIFTS, GRANTS & DONATIONS					
3562-999	Cash Control (10-1-18)	875,180.54	157,315.00	732,924.57	299,570.97	Transfers to administer the Library Commission.
3563	2000 LIBRARY FIRE INSURANCE SETTLEMENT					
3563-999	Cash Control (12-2-2(7))	47,650.00	0.00	18,911.39	28,738.61	2000 Library Fire BRIM insurance settlement- to disburse non-federal sub-recipient grants.
8720	CONSOLIDATED FED FUNDS GEN ADMINISTRATIVE FUND					
8720-999	Cash Control (4-11-3)	96,226.87	1,794,138.00	1,728,758.05	161,606.82	Federal funds for statewide arts' programming and historic preservation.
	Subtotal	1,105,719.60	2,032,693.50	2,581,869.87	556,543.23	
0437 - WSWP - TV						
3630	WSWP - TV OPERATING FUND					
3630-999	Cash Control (10-5-4)	18,514.56	34,334.00	48,973.84	3,874.72	State funds, rental income and transfers from funds 3575 & 4105 for operation of WSWP-TV
0438 - PUBLIC RADIO						

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
3576	RADIO NETWORK FUND					
3576-999	Cash Control (10-5-4)	90,004.49	308,298.94	311,498.81	86,804.62	State funds and transfers from fund 3575 for public radio
0439 - EDUCATIONAL BROADCASTING HEADQUARTERS						
3575	STATEWIDE SERVICES FUND					
3575-999	Cash Control (10-5-4)	192,427.05	188,117.90	75,772.81	304,772.14	Federal and state funds & rental income to provide construction and equipping of educational radio stations for statewide services.
8721	CONSOLIDATED FEDERAL FUNDS GEN ADMIN FUND					
8721-999	Cash Control (4-11-3)	57,721.03	1,103,561.85	528,239.03	633,043.85	Federal funds for equipping and building radio & TV facilities
	Subtotal	250,148.08	1,291,679.75	604,011.84	937,815.99	
0441 - HEPC ADMINISTRATION						
4295	LOTTERY EDUCATION - HEPC					
4295-999	Cash Control (29-22-18a)	0.00	27,000,000.00	27,000,000.00	0.00	Statutory transfers to fund higher education improvement fund.
4296	PROMISE SCHOLORSHIP FUND					
4296-999	Cash Control (21A-2-16&18C-1-1)	944,920.46	41,238,543.23	40,580,605.30	1,602,858.39	Statutory transfers, interest income to fund the Promise Scholarship Program.
4297	HIGHER EDUCATION IMPROVEMENT FUND					

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
4297-999	Cash Control (29-22-18a)	0.00	10,000,000.00	10,000,000.00	0.00	Statutory transfers to fund higher education improvement fund.
4921	HEPC ADMINISTRATION - HERF					
4921-999	Cash Control (18B-10-2)	132,768.51	1,088,563.92	968,825.13	252,507.30	Higher education resource fee & interest for central office general expenditures
4922	UNDERWOOD / SMITH SCHOLARSHIP PROGRAM FUND					
4922-999	Cash Control (18C-4-1)	136,920.73	5,719.52	-13,033.59	155,673.84	Investment earnings Fund to be administered by the senior administrator soley for granting scholarships to prospective teachers in accordance
4927	GIFTS GRANTS & DONATION (NON FEDERAL)					
4927-999	Cash Control (18B-4-4)	623,450.96	59,618.37	21,355.36	661,713.97	Other collections, fees licenses & interest income to provide funding for HEPC.
4928	WV ENG SCIENCE & TECH SCHOLARSHIP PROGRAM					
4928-999	Cash Control (HB2695(18C-6-1(c))	300,318.13	13,043.34	-81,708.50	395,069.97	Other collections, fees licenses & interest income to provide funding for WV ESTS program.
4929	WV GEAR UP SCHOLARSHIP FUND					
4929-999	Cash Control (18B)	12,275.37	276,027.51	282,568.81	5,734.07	Other collections, fees licenses & interest income to provide funding for WV Gear Up Scholarship program.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				5,963,532.95	
4930	STATE GIFTS, GRANTS AND CONTRACTS FUND					
4930-999	Cash Control (18B-4-4)	112,196.73	355,127.33	320,626.75	146,697.31	Other collections, fees licenses & interest income to provide funding for HEPC.
4931	RESEARCH CHALLENGE FUND					

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
4931-999	Cash Control (18B-1B-10(A))	3,427,523.08	4,082,852.77	4,195,838.03	3,314,537.82	Statutory transfers to fund the Research Challenge fund.
4932	HIGHER EDUCATION POLICY COMMISSION - ADMIN. CONTROL ACCT					
4932-999 New	Cash Control SB 1011 WV Code Chapter 18	0.00	96,154,898.00	51,000,000.00	45,154,898.00	Statutory transfers to receive and disburse State Excess lottery net profits to support higher education. 2008
4933	HIGHER EDUCATION GRANT FUND					
4933-999	Cash Control (18C-5-3)	4,044,806.04	34,349,615.36	28,292,110.60	10,102,310.80	Statutory transfers, investment earnings to administer the Higher Education Grant Fund.
4934	WEST VIRGINIA RESEARCH TRUST FUND					
4934-999 New	Cash Control (18B-18-3)	0.00	50,072,848.46	50,072,848.46	0.00	Statutory transfers to administer the WV Research Trust Fund. 2008
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				50,072,848.46	
8839	FEDERAL PROGRAMS FUND					
8839-999	Cash Control (18B-4-4)	145,597.81	3,949,086.95	4,003,699.71	90,985.05	Earned interest, grants, fees and federal funds for various higher education programs.
	Subtotal	9,880,777.82	268,645,944.76	216,643,736.06	67,846,519.47	

0442 - HEPC - SYSTEM

4901 HIGHER EDUCATION RESOURCE FEES FUND

4901-999	Cash Control	948,870.81	4,563,100.74	4,318,588.97	1,193,382.58	Higher education resource fee &
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ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
	(18B-1A-5, 18B-1B & C) (18B-10-2)					interest for administration and general expenditures
4902	REGISTRATION FEE CAPITAL IMPROVEMENT FUND					
4902-999	Cash Control (18B-10-8)	782,324.53	5,330,800.88	5,354,010.47	759,114.94	Registration fees, investments & interest to finance construction projects
4903	TUITION FEE CAPITAL IMPROVEMENT FUND					
4903-999	Cash Control (18-12B-1 & 18B-3-3)	6,104,521.63	24,523,059.81	23,867,599.77	6,759,981.67	Tuition fees and interest to finance construction projects
4904	PURCHASE OF INVESTMENTS FUND					
4904-999	Cash Control (18B-2-3)	-158,942,583.62	15,980.02	13,705,017.31	-172,631,620.91	Earned interest, grants & fees for the purchase of investments fund.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				172,647,600.93	
4905	STATE SYSTEM REGISTRATION FEE REVENUE BOND CONSTRUCTION FUND					
4905-999	Cash Control (18B-10-8)	0.00	-87.66	-87.66	0.00	Registration fees, investments & interest to finance construction projects
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				0.00	
4906	TUITION FEE REVENUE BOND CONSTRUCTION FUND					
4906-999	Cash Control (18-12B-1 & 18B-3-3)	120,825.38	129,620.02	78,698.37	171,747.03	Tuition fees and interest to finance construction projects.
	Subtotal	-150,986,041.27	34,562,473.81	47,323,827.23	8,900,206.24	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
0444 - MARSHALL C & T COLLEGE						
4862	GIFTS, GRANTS, AND DONATIONS (NON FEDERAL)					
4862-999	Cash Control (18B-3C-8)	835,379.65	1,218,232.57	797,650.67	1,255,961.55	Non-Federal grants to provide for funding arrangements with outside funding sources.
4865	TUITION & REQUIRED FEES FUND					
4865-999	Cash Control (18B-3C-8)	7,042,879.41	6,732,759.37	2,937,654.07	10,837,984.71	Lottery Bond Proceeds, other collections, fees, licenses, income & tuition fees to fund general operating expenses.
4868	AUXILIARY 7 AUXILIARY CAPITAL FEES FUND					
4868-999	Cash Control (18B-2B-8)	7,629.66	243,991.72	250,487.64	1,133.74	Tuition and fees to finance auxiliary capital fees expenditures.
4869	EDUCATION & GENERAL FEES FUND					
4869-999	Cash Control (18B-2B-8)	28,641.32	711,955.68	732,630.68	7,966.32	Tuition and fees to fund educational & general capital expenditures.
8895	FEDERAL GRANTS/CONTRACTS FUND					
8895-999 New	Cash Control (18B-4-4)	0.00	10,772.40	4,692.66	6,079.74	Federal grants to fund expenditures in accordance with funding agreements with outside funding sources. 2008
	Subtotal	7,914,530.04	8,917,711.74	4,723,115.72	12,109,126.06	

0445 - NEW RIVER C & T COLLEGE

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
4876	TUITION & REQUIRED E & G FEES FUND					
4876-999	Cash Control 18B-10-1A)	967,596.01	3,923,158.84	4,443,240.58	447,514.27	Tuition and fees to fund educational and general administrative expenses.
4877	EDUCATION & GENERAL CAPITAL FEES FUND					
4877-999	Cash Control 18B-10-1A)	343,272.25	482,651.55	363,726.49	462,197.31	Tuition and fees to fund educational and general administrative expenses.
4878	GIFTS ,GRANTS & DONATIONS (NON- FEDERAL)					
4878-999	Cash Control (18B-4-4)	265,264.64	1,562,585.62	993,809.86	834,040.40	Other collections, fees licenses, and income to provide for Vocational education and aquaculture program.
4879	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4879-999	Cash Control 18B-10-1A)	5,885.09	17,827.71	0.00	23,712.80	Auxiliary tuition, fees & investment earnings to fund the Bookstore operation.
4880	REVENUE CLEARING FUND					
4880-999	Cash Control (18B-10-15)	65,767.83	-16,784.15	0.00	48,983.68	Revenue clearing fund.
4881	PAYROLL CLEARING FUND					
4881-999	Cash Control (12-3-12a)	134,801.16	0.00	-104,300.60	239,101.76	Payroll clearing fund.
8872	FEDERAL GRANTS/CONTRACTS FUND					
8872-999 New	Cash Control (18B-4-4)	0.00	42,883.00	42,819.40	63.60	Federal grants to fund Federal Workstudy.
	Subtotal	1,782,586.98	6,012,322.57	5,739,295.73	2,055,613.82	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
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0447 - BLUE RIDGE C & T COLLEGE

4961 TUITION & REQUIRED E & G FEES FUND

4961-999	Cash Control (18B-10-1b)	1,896,717.78	2,517,507.41	2,185,677.06	2,228,548.13	Other collections, fees licenses, and investment earnings, tuition to fund education programs.
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4962 AUXILIARY & AUXILIARY CAPITAL FEES FUND

4962-999	Cash Control (18B-10-1b)	21,698.94	20,842.78	0.00	42,541.72	Investment income & tuition & fees to expend funds for auxilliary enterprises.
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4963 GIFTS, GRANTS & DONATIONS (NON-FEDERAL)

4963-999	Cash Control (18B-4-4)	371,692.96	1,663,072.09	607,346.02	1,427,419.03	Non-Federal grants & investments earnings to fund non-federal grants & contracts.
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4964 EDUCATION & GENERAL FEES FUND

4964-999	Cash Control (18B-10-1b)	374,370.76	272,707.90	14,285.79	632,792.87	Tuition, fees & investment income to fund capital improvements and major repairs.
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8875 FEDERAL GRANTS/CONTRACTS FUND

8875-999	Cash Control (18B-4-4)(4-11-2)	10,490.36	39,350.67	38,789.62	11,051.41	Federal funds for federal grants and contracts.
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Subtotal		<u>2,674,970.80</u>	<u>4,513,480.85</u>	<u>2,846,098.49</u>	<u>4,342,353.16</u>	
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0448 - WV STATE C & T COLLEGE

4846 TUITION & REQUIRED E & G FEES FUND

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
4846-999	Cash Control (18B-10-1)	966,226.90	3,923,505.10	3,564,149.48	1,325,582.52	Other collections, fees licenses, and income to account for educational and general operating expenses.
4847	PAYROLL CLEARING FUND					
4847-999	Cash Control (12-3-12a)	264,079.47	0.00	-66,743.66	330,823.13	Payroll clearing fund.
4848	REVENUE CLEARING FUND					
4848-999	Cash Control (18B-10-15)	7,268.45	-7,268.45	0.00	0.00	Revenue clearing fund.
4849	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4849-999	Cash Control (18B-4-4)(4-11-2)	558,470.47	1,433,874.53	1,410,065.99	582,279.01	Other collections, fees licenses, and income to account for state, local and private operating expenses.
4850	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4850-999	Cash Control (18B-10-1b)	6,038.42	480,061.16	478,123.42	7,976.16	Other collections, fees licenses, and interest income to finance auxiliary operating expenses.
4851	EDUCATION & GENERAL CAPITAL FEES FUND					
4851-999	Cash Control (18B-10-12)	6,088.93	542,320.38	541,399.93	7,009.38	Other collections, fees licenses, and interest on investments used for capital repairs and alterations.
8870	FEDERAL GRANTS/CONTRACTS FUND					
8870-999	Cash Control (18B-10-12)	765.57	45,866.49	38,581.34	8,050.72	Federal funds for federal operating expenses.
	Subtotal	1,808,938.21	6,418,359.21	5,965,576.50	2,261,720.92	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
0449 - C & T COLLEGE OF WVUIT						
4976	TUITION & REQUIRED E & G FEES FUND					
4976-999	Cash Control (18B-10-1)	56,533.67	2,261,505.11	2,266,025.78	52,013.00	Other collections, fees, tuition and investment earnings to fund educational and general administrative expenses.
4977	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4977-999	Cash Control (18B-10-1)	9,699.65	169,121.43	165,467.78	13,353.30	Tuition, fees & investment income to fund auxiliary capital fees.
4978	EDUCATION & GENERAL CAPITAL FEES FUND					
4978-999	Cash Control (18B-10-1)	11,286.86	224,467.28	198,941.85	36,812.29	Tuition, fees & investment income to finance educational expenditures.
4979	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4979-999	Cash Control (18B-4-4)	517,600.24	1,135,853.88	589,682.02	1,063,772.10	Gifts, grants and investment earnings for state, local and private projects.
					131,588.28	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08
4980	PAYROLL CLEARING FUND					
4980-999	Cash Control (12-3-12a)	6,254.06	0.00	-8,186.49	14,440.55	Payroll clearing fund
	Subtotal	601,374.48	3,790,947.70	3,211,930.94	1,311,979.52	
0453 - BOARD OF TRUSTEES AND DIRECTORS - SYSTEMS ACCT.						
4031	PURCHASE OF INVESTMENTS FUND					
4031-999	Cash Control (18B-2-3)	15,980.02	0.00	15,980.02	0.00	Earned interest, grants & fees for the purchase of investments fund.

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
0463 - WEST VIRGINIA UNIVERSITY						
4145	WWU COLLEGE OF AGRICULTURE-VETERANIAN-GOV CIVIL CONT.					
4145-999	Cash Control (5-1-18)	6,623.33	0.00	6,623.33	0.00	Governor's Civil Contingency Funds to supplement Veterinarian costs at WVU College of Agriculture.
4170	PAYROLL CLEARING FUND					
4170-999	Cash Control (12-3-12a)	224,575.09	54.72	-85,601.63	310,231.44	Payroll clearing fund
4179	MEDICAL CENTER - EDUCATIONAL PROGRAMS FUND					
4179-999	Cash Control (18-11-4d, 11-19-2 & 18B-10-4 & 4a)	5,126.12	17,327,754.57	17,284,658.43	48,222.26	Rentals, appropriations, interest on investments, tuition, fees & soft drinks tax to provide educational programs at WVU medical school.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				5,946,800.20	
4187	TUITION & REQUIRED E & G FEES FUND					
4187-999	Cash Control (18B-10-1)	6,641,604.43	331,166,586.26	337,381,548.00	426,642.69	Other collections, fees licenses, and investment earnings to fund all tuition & required educational and general fees.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				41,785,865.62	
4188	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4188-999	Cash Control (18B-10-1)	1,654,468.93	114,813,503.12	109,966,356.65	6,501,615.40	Other collections, fees licenses, and investment earnings to fund all auxiliary and auxiliary capital fees.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				15,105,519.79	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
4189	EDUCATION & GENERAL CAPITAL FEES FUND					
4189-999	Cash Control (18B-10-1)	1,281,066.45	60,569,876.40	61,751,070.81	99,872.04	Other collections, fees licenses, and investment earnings to fund all required and general capital fees.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				5,935,419.31	
4195	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4195-999	Cash Control (18B-10-1)	46,805.92	32,570,637.37	32,502,489.39	114,953.90	Other collections, fees licenses, and investment earnings to fund state, local and private grants, gifts and contracts.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				7,380,305.60	
4196	SPECIAL INSTITUTIONAL CAPITAL FEE					
4196-999	Cash Control (HB101)	5,449.42	3,722,475.13	3,672,351.78	55,572.77	Tuition, fees & investment income for repayment of WVU issued revenue bonds.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				737,670.94	
4200	REYMANN MEMORIAL FARM-GOVERNOR'S CIVIL CONTINGENCY FUND					
4200-999	Cash Control (5-1-18)	581.05	-0.05	581.00	0.00	Governor's Civil Contingency Funds for the replacment of fencing at Reymann Memorial Farm.
8761	FEDERAL GRANTS/CONTRACTS FUND					
8761-999	Cash Control (18B-4-4)	278,411.25	10,075,378.08	10,243,298.99	110,490.34	Federal funds to account for all federal grants and contracts activity.
	ACCOUNT INVESTMENT BALANCE WITH BTI As of 06-30-08				640,501.81	
	Subtotal	10,144,711.99	570,246,265.60	572,723,376.75	84,559,182.30	

0464 - WVU AT PARKERSBURG

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
4309	BOOKSTORE FUND					
4309-999	Cash Control (18B-3-4)	138,193.13	18,049.68	852.25	155,390.56	Earned interest and receipts for sales of books and stationery used to replenish stock & operating expenses.
4318	TUITION & REQUIRED E & G FEES FUND					
4318-999	Cash Control (18B-10-1)	3,746,073.03	6,949,007.24	7,627,880.00	3,067,200.27	Tuition, fees & investment income to fund tuition and required E & G fees.
4319	EDUCATION & GENERAL CAPITAL FEES FUND					
4319-999	Cash Control (18B-10-1)	230,593.25	238,469.84	261,702.67	207,360.42	Tuition, fees & investment income to fund educational and general capital fees.
4320	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4320-999	Cash Control (18B-10-1)	521,500.93	1,139,890.56	704,531.79	956,859.70	Non-Federal grants & investment earnings to fund state, local and private grants, gifts and contracts.
4321	PAYROLL CLEARING FUND					
4321-999	Cash Control (12-3-12a)	28,276.71	0.00	-1,052.06	29,328.77	Payroll clearing fund.
8762	FEDERAL GRANTS/CONTRACTS FUND					
8762-999	Cash Control (18B-3-4)	43,969.57	0.00	0.00	43,969.57	Federal funds and earned interest to participate in federal programs.
	Subtotal	4,708,606.62	8,345,417.32	8,593,914.65	4,460,109.29	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
0471 - MARSHALL UNIVERSITY						
4872	GOVERNING IN 21ST CENTURY - GOV. CIVIL CONT.					
4872-999	Cash Control (5-1-18)	24,765.50	0.00	-234.50	25,000.00	Governor's Civil Contingency Funds to fund educational projects.
4890	TUITION & REQUIRED E & G FEES FUND					
4890-999	Cash Control (18B-10-1)	7,445,804.71	57,999,981.91	51,998,660.76	13,447,125.86	Other collections, fees, tuitions and interest on investments to fund required E & G fees fund.
4891	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4891-999	Cash Control (18B-10-1)	10,450,585.18	29,869,015.45	30,959,939.43	9,359,661.20	Other collections, fees, tuitions and interest on investments to fund auxiliary capital fees expenditures.
4892	EDUCATION & GENERAL CAPITAL FEES FUND					
4892-999	Cash Control (18B-10-1)	4,940,758.14	4,007,501.16	4,780,674.28	4,167,585.02	Other collections, fees licenses, and tuition to fund general operating and capital expenses of education and general capital fees.
4893	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4893-999	Cash Control (18B-10-1)	4,139,555.01	3,230,805.71	3,271,744.74	4,098,615.98	Non-Federal grants, gifts and donations to fund expenditures in accordance with agreements with outside funding sources.
4894	MEDICAL SCHOOL- TUITION & REQUIRED E & G FEES FUND					
4894-999	Cash Control (18B-10-1)	4,297,850.12	5,927,310.80	5,013,476.56	5,211,684.36	Other collections, tuition and fees to fund general operating expenses of tuition and required educational and general fees.
4895	MED SCHOOL-GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4895-999	Cash Control (18B-10-1)	1,945,008.90	12,242,488.63	13,027,824.53	1,159,673.00	Other collections, non-federal grants, gifts and donations to fund expenditures in accordance with funding arrangement

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
						with outside funding sources.
8764	FEDERAL GRANTS/CONTRACTS FUND					
8764-999	Cash Control (18B-4-4)	997,874.88	1,032,859.60	1,595,516.07	435,218.41	Federal funds and earned interest to participate in federal programs.
8871	MEDICAL SCHOOL- FEDERAL GRANTS/CONTRACTS FUND					
8871-999	Cash Control (18B-4-4)	179,396.92	0.00	102,801.25	76,595.67	Federal funds to account for all federal programs.
	Subtotal	34,421,599.36	114,309,963.26	110,750,403.12	37,981,159.50	

0476 - WV SCHOOL OF OSTEOPATHIC MEDICINE

4082	TUITION & REQUIRED E & G FEES FUND					
4082-999	Cash Control (18B-10-1(b))	12,170,956.13	23,931,699.40	12,359,692.41	23,742,963.12	Collections, fees and other income to support the academic & administrative operations.
4083	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4083-999	Cash Control (18B-10-1(b))	128,071.65	659,931.35	648,695.31	139,307.69	Collections, fees and other income to support the auxiliary functions of the school.
4084	EDUCATION & GENERAL CAPITAL FEES FUND					
4084-999	Cash Control (18B-10-1(b))	273,426.25	923,366.39	654,906.34	541,886.30	Other collections, fees licenses, and income and interest to fund the capital and operations of the school.
4085	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4085-999	Cash Control (18B-4-4)	573,693.07	473,715.41	403,491.70	643,916.78	Non-Federal grants to provide for state, local & private expenditures.

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
8766	FEDERAL GRANTS/CONTRACTS FUND					
8766-999	Cash Control (18B-2-5)	28,639.72	62,277.00	63,500.34	27,416.38	federal funds, earned interest and tuition & fees to participate in federal programs.
	Subtotal	13,174,786.82	26,050,989.55	14,130,286.10	25,095,490.27	

0477 - HEPC - HEALTH SCIENCES

4941	HEALTH EDUCATION STUDENT LOAN PROGRAM FUND					
4941-999	Cash Control (18B-10-4 & 18C-3-1 & 3)	56,931.56	29,400.51	0.00	86,332.07	State funds, portion of medical education fees, operating revenue and interest to provide loans and scholarships to students who intend to practice their profession in underserved areas of WV
4942	HEALTH SCIENCES SCHOLARSHIP FUND					
4942-999	Cash Control (18C-3-1)	311,337.23	14,596.64	-117,756.62	443,690.49	State funds, transfers from fund 4002 and interest from investments to provide loans and scholarships to students enrolled in health education programs in WV schools who will practice in underserved areas after completing studies
	Subtotal	368,268.79	43,997.15	-117,756.62	530,022.56	

0482 - BLUEFIELD STATE COLLEGE

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
4360	PAYROLL CLEARING FUND					
4360-999	Cash Control (12-3-12a)	219,829.25	0.00	-71,438.58	291,267.83	Payroll clearing fund
4361	REVENUE CLEARING FUND					
4361-999	Cash Control (18B-10-15)	1,091,508.86	-49,122.72	0.00	1,042,386.14	Clearing fund for local collections and earned interest transferred to other line items
4371	TUITION & REQUIRED E & G FEES FUND					
4371-999	Cash Control (18B-10-1A)	2,381,939.71	7,480,577.09	7,950,495.95	1,912,020.85	Tuition, fees & investment income to fund faculty promotion and salaries.
4372	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4372-999	Cash Control (18B-10-1A)	528,797.71	2,105,441.60	2,470,212.80	164,026.51	Tuition, fees & investment income to fund auxiliary capital fees.
4373	EDUCATION & GENERAL CAPITAL FEES FUND					
4373-999	Cash Control (18B-10-1A)	703,143.25	1,025,857.93	1,084,299.66	644,701.52	Tuition, fees & investment income to fund capital building and land improvements.
4375	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4375-999	Cash Control (18B-4-4)	1,056,557.80	2,171,621.49	2,110,919.42	1,117,259.87	Other collections, fees licenses, and investment earnings to fund administrative & operating costs.
8767	FEDERAL GRANTS/CONTRACTS FUND					
8767-999	Cash Control (18B-4-4)	373,965.81	2,780,863.80	2,775,164.17	379,665.44	Federal funds and earned interest to participate in federal programs.
	Subtotal	6,355,742.39	15,515,239.19	16,319,653.42	5,551,328.16	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
0483 - CONCORD COLLEGE						
4387						PRIVATE GIFTS, GRANTS, & DONATIONS (NON-FEDRAL)
4387-999	Cash Control (18B-4-4)	731,225.18	4,176,730.55	3,996,238.79	911,716.94	Gifts, grants, fees, federal funds and interest for operation of programs.
4404						PAYROLL CLEARING FUND
4404-999	Cash Control (12-3-12a)	722,140.14	0	-103,563.36	825,703.50	Payroll clearing fund.
4405						REVENUE CLEARING FUND
4405-999	Cash Control (18B-10-15)	881,528.70	37,698.99	0.00	919,227.69	Revenue clearing fund.
4407						TUITION & REQUIRED E & G FEES FUND
4407-999	Cash Control (18B-10-1a)	4,200,555.97	10,725,993.55	12,569,140.30	2,357,409.22	Other collections, fees licenses, and interest on investments used to support Tuition & Required E & G Fees. 2007
4408						AUXILIARY & AUXILIARY CAPITAL FEES FUND
4408-999	Cash Control (18B-10-1a)	1,415,724.62	9,568,301.88	10,127,200.33	856,826.17	Other collections, fees licenses, and interest on investments used to fund auxiliary capital fees fund.
4409						EDUCATION & GENERAL CAPITAL FEES FUND
4409-999	Cash Control (18B-10-1a)	1,215,893.28	984,400.72	1,824,831.29	375,462.71	Other collections, fees licenses, and interest on investments used to fund E & G capital fees fund.
8768						FEDERAL GRANTS/CONTRACTS FUND

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
8768-999	Cash Control (18B-4-4)	92,201.14	1,525,599.20	1,570,668.84	47,131.50	Federal funds and earned interest to participate in federal programs.
Subtotal		9,259,269.03	27,018,724.89	29,984,516.19	6,293,477.73	

0484 - FAIRMONT STATE COLLEGE

4446 PAYROLL CLEARING FUND

4446-999	Cash Control (12-3-12a)	1,960,328.77	220,025.66	165,269.94	2,015,084.49	Payroll clearing fund
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4447 REVENUE CLEARING FUND

4447-999	Cash Control (18B-10-15)	416,650.94	5,873.24	0.00	422,524.18	Clearing fund for local revenue & earned interest transferred to other line items
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4490 TUITION & REQUIRED E & G FEES FUND

4490-999	Cash Control (18B-10-3)	6,140,280.78	23,664,777.64	22,989,068.18	6,815,990.24	Other collections, fees licenses, and investment earnings to increase faculty salaries.
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4491 AUXILIARY & AUXILIARY CAPITAL FEES FUND

4491-999	Cash Control (18B-10-13)	4,620,291.64	12,457,671.17	12,534,646.59	4,543,316.22	Other collections, fees licenses, and investment earnings to fund the college dormitories, payment of debt and other operating expenses.
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4492 EDUCATION & GENERAL CAPITAL FEES FUND

4492-999	Cash Control (18B-10-8)	2,524,275.36	4,174,652.06	3,595,421.56	3,103,505.86	Other collections, fees licenses, and investment earnings to fund capital projects.
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4495 GIFTS, GRANTS & DONATIONS (NON-FEDERAL)

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
4495-999	Cash Control (18B-4-4)	686,543.14	1,045,708.41	901,760.89	830,490.66	Gifts and interest to be used for local and state projects.
4991	TUITION & REQUIRED E& G FEES FUND PEIRPONT					
4991-999	Cash Control (18B-10-3)	3,013,777.47	7,563,095.79	7,194,298.79	3,382,574.47	Tuition, fees, other collections, fees, licenses & income & Higher Ed Inter-Agency Administrative Services, contracts & fees to be used to the extent available to augment faculty salaries.
4992	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)PIERPONT					
4992-999	Cash Control (18-4-4)	378,621.53	727,666.32	522,248.91	584,038.94	Gifts and earned interest to provide a single account in the State System for purpose of recognizing all revenues received from state based grantors and for recording expenditures of these grant funds.
4993	AUXILIARY & AUXILIARY CAPITAL FEES FUND PIERPONT					
4993-999	Cash Control (18C-1-1)	3,351.76	1,139,718.76	1,141,048.00	2,022.52	Tuition & fees, room & board & other collections, fees, licenses & income to finance a higher education program.
4994	EDUCATION & GENERAL CAPITAL FEES FUND PIERPONT					
4994-999	Cash Control (18B-10-8)	2,074.24	1,195,291.72	1,196,140.00	1,225.96	Tuition and fees to fund capitol improvements & revenue bonds.
8769	FEDERAL GRANTS/CONTRACTS FUND					
8769-999	Cash Control (18B-4-4)	1,353,247.57	6,966,901.08	7,423,665.28	896,483.37	Gifts and earned interest to participate in federal programs.
8891	FEDERAL GRANTS/CONTRACTS FUND PIERPONT					
8891-999	Cash Control (18B-4-4)	44,076.03	44,284.04	55,548.19	32,811.88	Miscellaneous federal revenue, prior year expiring funds for all federally funded grants, contracts and student aid.

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
Subtotal						
		21,143,519.23	59,205,665.89	57,719,116.33	22,630,068.79	
0485 - GLENVILLE STATE COLLEGE						
4482	REVENUE CLEARING FUND					
4482-999	Cash Control (18B-10-15)	249,027.39	-157,171.66	0.00	91,855.73	Clearing fund for local revenue and interest transferred to other line items
4496	TUITION & REQUIRED E & G FEES FUND					
4496-999	Cash Control (18B-10-1)	2,594,619.40	4,658,164.81	4,141,801.08	3,110,983.13	Transfers and investment earnings to fund institutional operating expenses & support off-campus course offerings.
4497	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4497-999	Cash Control (18B-10-1)	142,338.83	5,406,639.40	5,324,497.38	224,480.85	Other collections, fees licenses, and investment earnings to provide funding to dormitory facilities for students.
4498	EDUCATION & GENERAL CAPITAL FEES FUND					
4498-999	Cash Control (18B-10-1)	2,441,312.27	4,766,877.96	5,585,607.81	1,622,582.42	Tuition, fees and investment to fund capital projects.
4499	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4499-999	Cash Control (18B-4-4)	224,444.36	2,623,010.39	2,499,990.65	347,464.10	Operating fund transfer, gifts, donations & investment earnings to administer financial aid, scholarship and state state grants programs.
8770	FEDERAL GRANTS/CONTRACTS FUND					
8770-999	Cash Control (18B-4-4)	349,236.96	1,196,146.45	1,540,494.15	4,889.26	Federal funds and interest to participate in federal programs.

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
Subtotal						
		6,000,979.21	18,493,667.35	19,092,391.07	5,402,255.49	
0486 - SHEPHERD COLLEGE						
4532	TUITION & REQUIRED E & G FEES FUND					
4532-999	Cash Control (18B-10-1)	7,629,343.33	18,676,388.26	16,862,666.50	9,443,065.09	Other collections, fees licenses, and investment earnings to provide funding for educational & general expenditures.
4533	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4533-999	Cash Control (18B-10-1)	5,609,579.34	14,340,918.93	14,173,690.19	5,776,808.08	Other collections, fees licenses, and investment earnings to provide funding for auxiliary enterprises.
4534	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4534-999	Cash Control (18B-4-4)	462,620.04	795,270.47	626,099.37	631,791.14	Non-Federal grants & investment earnings to finance non-federal grants and contracts.
4535	EDUCATION & GENERAL CAPITAL FEES FUND					
4535-999	Cash Control (18B-10-1)	2,773,548.09	7,219,308.54	8,072,186.19	1,920,670.44	Tuition and fees and interest for capital improvements and major repairs.
8771	FEDERAL PROGRAMS FUND					
8771-999	Cash Control (18B-4-4)	126,521.85	2,522,892.74	2,515,462.42	133,952.17	Federal funds and earned interest to participate in federal programs.
Subtotal						
		16,601,612.65	43,554,778.94	42,250,104.67	17,906,286.92	

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
0487 - SOUTHERN WV COMMUNITY AND TECHNICAL COLLEGE						
4677	PAYROLL CLEARING FUND					
4677-999	Cash Control (12-3-12a)	350,894.10	0.00	-119,555.50	470,449.60	Payroll clearing fund.
4678	REVENUE CLEARING FUND					
4678-999	Cash Control (18B-3-4)	683.99	3,251.14	0.00	3,935.13	Clearing fund for local revenue & interest transferred to other line items
4680	TUITION & REQUIRED E & G FEES FUND					
4680-999	Cash Control 18B-10-1)	1,047,242.77	3,992,340.74	4,550,817.63	488,765.88	Other collections, fees licenses, and investment earnings to provide funding for general operating expenses.
4681	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4681-999	Cash Control 18B-10-1)	26,870.11	1,002,469.12	1,011,470.00	17,869.23	Other collections, fees licenses, and investment earnings to provide funding for auxiliary enterprises.
4682	EDCATION & GENERAL CAPITAL FEES FUND					
4682-999	Cash Control 18B-10-1)	21,686.33	163,034.26	0.00	184,720.59	Tuition and fees and interest for capital repairs and alterations.
4683	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4683-999	Cash Control 18B-10-1)	915,913.43	3,007,743.57	3,195,164.34	728,492.66	Other collections, fees licenses, and investment earnings to provide funding for state, local and private projects.
8772	FEDERAL GRANTS/CONTRACTS FUND					
8772-999	Cash Control 18B-3-4)	4,771.45	427,956.95	359,443.45	73,284.95	Federal funds, earned interest and tuition and fees to participate in federal programs.

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
Subtotal						
		13,712,282.88	27,477,959.55	30,570,351.61	10,619,890.82	

0488 - WEST LIBERTY STATE COLLEGE

4560	PAYROLL CLEARING FUND					
4560-999	Cash Control (12-3-12a)	1,288.34	0.00	0.00	1,288.34	Payroll clearing fund
4561	REVENUE CLEARING FUND					
4561-999	Cash Control (18B-10-15)	551,590.18	184,900.63	0.00	736,490.81	Clearing fund for local revenue and earned interest transferred to other line items
4562	TUITION & REQUIRED E & G FEES FUND					
4562-999	Cash Control (18B-10-1a)	1,810,298.62	9,406,745.08	9,295,928.35	1,921,115.35	Other collections, fees licenses, and investment earnings to provide funding for tuition & required educational & general fees.
4563	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4563-999	Cash Control (18B-10-1a)	1,390,085.91	7,978,855.67	8,178,168.06	1,190,773.52	Other collections, fees licenses, and investment earnings to provide funding for auxiliary enterprises.
4564	EDUCATION & GENERAL CAPITAL FEES FUND					
4564-999	Cash Control (18B-10-1a)	767,191.06	1,344,486.81	1,884,315.22	227,362.65	Tuition and fees and investment earnings to fund expenses related to educational & general capital fees.
4565	GIFTS, GRANTS, DONATIONS (NON-FEDERAL)					
4565-999	Cash Control (18B-4-4)	662,869.38	718,900.36	468,173.32	913,596.42	Non-Federal grants & investment earnings, tuition & fees to fund general operating expenses.

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
8773	FEDERAL GRANTS/CONTRACTS FUND					
8773-999	Cash Control (4-11-3)	224,189.56	367,458.00	269,678.70	321,968.86	Federal funds and earned interest to participate in federal programs.
	Subtotal	5,407,513.05	20,001,346.55	20,096,263.65	5,312,595.95	

0489 - WV NORTHERN COMMUNITY AND TECHNICAL COLLEGE

4720	PAYROLL CLEARING FUND					
4720-999	Cash Control (12-3-12a)	441,720.65	0.00	-126,605.63	568,326.28	Payroll clearing fund
4721	REVENUE CLEARING FUND					
4721-999	Cash Control (18B-10-15)	87,473.95	-27,028.84	0.00	60,445.11	Revenue clearing fund
4726	TUITION & REQUIRED E& G FEES FUND					
4726-999	Cash Control (18B-10-2)	3,680,655.30	4,435,983.78	3,799,022.80	4,317,616.28	Tuition and fees and interest for payroll & general operating expenses.
4727	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4727-999	Cash Control (18B-10-2)	556,766.03	-6,632.17	160,741.81	389,392.05	Tuition and fees to fund auxiliary and auxiliary capital fees fund.
4728	EDUCATION & GENERAL CAPITAL FEES FUND					
4728-999	Cash Control (18B-10-2)	173,914.66	1,278,689.40	1,170,161.54	282,442.52	Operating fund transfer for major projects and capital improvements.

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
4731	GIFTS, GRANTS, DONATIONS (NON-FEDERAL)					
4731-999	Cash Control (18B-10-2)	1,367,767.72	814,247.05	415,217.61	1,766,797.16	Non-Federal grants to provide for edcational supplies, equipments and general operating expenses.
8774	FEDERAL GRANTS/CONTRACTS FUND					
8774-999	Cash Control (18B-3-4)	4,243.48	109,515.03	107,386.00	6,372.51	Tuition, fees, and earned interest to participate in federal programs.
	Subtotal	<u>6,312,541.79</u>	<u>6,604,774.25</u>	<u>5,525,924.13</u>	<u>7,391,391.91</u>	
0490 - WV STATE COLLEGE UNIVERSITY						
4603	PAYROLL CLEARING FUND					
4603-999	Cash Control (12-3-12a)	1,078,999.18	0.00	-212,111.44	1,291,110.62	Payroll clearing fund
4604	REVENUE CLEARING FUND					
4604-999	Cash Control (18B-10-15)	282,600.49	76,334.81	0.00	358,935.30	Clearing fund for local revenue and earned interest transferred to other line items
4611	TUITION & REQUIRED E& G FEES FUND					
4611-999	Cash Control (18B-10-12)	2,477,314.40	13,112,910.66	14,501,233.81	1,088,991.25	Other collections, fees licenses, and interest income to finance educational and general operating expenses.
4612	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4612-999	Cash Control (18B-10-12)	177,906.59	8,410,812.91	7,958,960.06	629,759.44	Other collections, fees licenses, and interest income to finance auxiliary

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
						operating expenses.
4613	EDUCATION & GENERAL CAPITAL FEES FUND					
4613-999	Cash Control (18B-10-12)	209,556.34	1,152,077.05	1,137,115.69	224,517.70	Other collections, fees licenses, and interest income to finance capital repairs and alterations.
4614	GIFTS, GRANTS, DONATIONS (NON-FEDERAL)					
4614-999	Cash Control (18B-10-12)	153,984.67	2,244,995.39	2,366,914.59	32,065.47	Other collections, fees licenses, and interest income to finance educational and general operating expenses.
8775	FEDERAL GRANTS/CONTRACTS FUND					
8775-999	Cash Control (18B-4-4)	162,097.97	1,243,628.65	1,289,369.43	116,357.19	Federal funds, earned interest, tuition and fees to participate in federal programs.
	Subtotal	<u>4,542,459.64</u>	<u>26,240,759.47</u>	<u>27,041,482.14</u>	<u>3,741,736.97</u>	

0492- WV EASTERN COMMUNITY & TECHNICAL COLLEGE

4825	TUITION & REQUIRED E& G FEES FUND					
4825-999	Cash Control SB653(18B-4-4)	597,539.21	3,581,954.51	3,534,940.77	644,552.95	Tuition and fees to fund operating of educational and general fees fund.
4826	AUXILIARY & AUXILIARY CAPITAL FEES FUND					
4826-999	Cash Control SB653(18B-4-4)	39,500.16	127,420.40	72,582.51	94,338.05	Other collections, fees licenses, and investment earnings to provide funding for auxiliary & auxiliary capital fees fund.
4827	EDUCATION & GENERAL CAPITAL FEES FUND					
4827-999	Cash Control SB653(18B-4-4)	88,341.84	26,915.74	-82.26	115,339.84	Tuition and fees to fund operating of educational and general capital fees

ACCT. NO.-	ORG. NO. - SPENDING UNI	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 6/30/2008	SOURCE AND USE
						fund.
4829	GIFTS, GRANTS & DONATIONS (NON-FEDERAL)					
4829-999	Cash Control SB653(18B-4-4)	327,311.13	439,468.06	247,206.78	519,572.41	Non-Federal grants, gifts & investment earnings to fund expenses related to state, local & private expenditures.
	Subtotal	1,052,692.34	4,175,758.71	3,854,647.80	1,373,803.25	

0495 - WV NETWORK FOR EDUCATIONAL TELECOMPUTING

4780	REVENUE OPERATING ACCOUNT FUND					
4780-999	Cash Control (18B-4-2)	4,232,297.88	6,900,010.48	7,495,008.14	3,637,300.22	Equipment sales and services, billings to network schools, interest & federal federal funds for educational telecomputing.

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	BUGETARY CASH BALANCE 7/01/2007	GROSS REVENUE FY 2008	DISBURSEMENTS FY 2008	BUGETARY CASH BALANCE 06-30-2008	SOURCE AND USE
0505 - BARBERS AND COSMETOLOGISTS						
5425	LICENSES AND FEES FUND					
5425-999	Cash Control (30-27-14)	74,673.57	412,220.10	420,564.81	66,328.86	Registration, renewal & license fees used for administration & enforcement of article except at end of fiscal year 1/10 of money collected is to be transferred to the general revenue fund
0506 - DIVISION OF HEALTH						
5101	VITAL STATISTICS SERVICES FUND					
5101-999	Cash Control (16-5-28)	134,789.30	53,849.00	113,332.54	75,305.76	Fees and federal funds to recover costs performed in research which falls outside of what is considered general public health related
5104	DRUG CONTROL AND SYSTEM IMPROVEMENT FUND					
5104-999	Cash Control (16-1-7)	32,668.46	0.00	0.00	32,668.46	Federal funds from fund 8803 to computerize & update laboratory equipment
5105	LICENSING OF HEARING AID DEALERS FUND					
5105-999	Cash Control (30-26-3)	32,504.18	8,200.00	4,641.66	36,062.52	Fees for administration and expenses required by law
5106	MEDICAL LICENSING BOARD FUND					
5106-999	Cash Control (30-3-1 thru 17)	1,033,117.63	1,152,250.15	1,098,288.76	1,087,079.02	Licensing and fees to license & examine applicants to practice medicine, surgery, podiatry, physical assistants & paramedics
5107	INDIRECT COST - FEDERAL PROGRAMS FUND					
5107-999	Cash Control (16-1-15)	1,916,343.67	4,261.00	-203,221.84	2,123,826.51	Reimbursements of federal funds to pay for the administrative

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						costs to the department of all federal grants
5108	PUBLIC EMPLOYEES INSURANCE CLEARING FUND					
5108-999	Cash Control (16-1-10)	14,110.46	0.00	-5,875.83	19,986.29	Clearing fund for public employees insurance
5109	UNIFORM HEALTH PROFESSIONALS DATA COLLECTION SYSTEM FUND					
5109-999	Cash Control (16-1-10b)	1,329.28	0.00	0.00	1,329.28	Assessments of professional boards to pay costs of bureau of health to publish annually data on health professionals in state
5113	WELLHEAD PROTECTION FUND					
5113-999	Cash Control (16-1-15)	371,819.34	70,239.42	81,027.17	361,031.59	Federal funds and grants to prevent water wells from contaminating drinking water
5115	ASBESTOS ABATEMENT LICENSURE FUND					
5115-999	Cash Control (16-32-10)	361,230.28	265,899.50	354,580.56	272,549.22	Operating permit fees to license, train & enforce laws dealing with asbestos abatement
5117	INFECTIOUS MEDICAL WASTE PROGRAM FUND					
5117-999	Cash Control (20-5J-5 & 6)	329,589.18	176,150.00	64,871.96	440,867.22	Operating permit fees to regulate medical waste facilities
5118	NURSING HOME LICENSING BOARD FUND					
5118-999	Cash Control (30-25-7)	164,943.86	85,275.00	69,135.08	181,083.78	License fees to pay costs & expenses of board
5119	CERTIFICATION OF ICF/SNF FUND					
5119-999	Cash Control (16-2D-5)	87,115.50	1,212,550.41	1,155,742.44	143,923.47	Federal funds for certification of intermediate care facilities & skilled nursing facilities

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
5124	TOBACCO SETTLEMENT EXPENDITURE FUND					
5124-999	Cash Control (16-9B-1)	8,110,340.01	0.00	6,915,996.96	1,194,343.05	Statutory transfers to fund public health tobacco education programs & the state run hospitals.
5125	FAMILY PLANNING PROGRAM FUND					
5125-999	Cash Control (16-2B-1)	58,235.28	80,075.50	254.50	138,056.28	Federal funds to provide family planning services to title XIX medicaid patients
5131	COMMUNITY BASED FETAL AND INFANT MORTALITY REVIEW FUND					
5131-999	Cash Control (16-1-15)	478.81	0.00	0.00	478.81	Gifts, grants & donations for fetal & infant mortality review for possible prevention
5132	CLAUDE WORTHINGTON BENEDUM FOUNDATION FUND					
5132-999	Cash Control (16-1-15)	18,609.27	0.00	0.00	18,609.27	Gifts, grants and donations to pay for the Access Rural Transport program
5137	TRAUMA REGISTRY FUND					
5137-999	Cash Control (18-10A-15)	241.05	0.00	0.00	241.05	Highway safety grant for various emergency medical service projects as data evaluation & training
5139	HEALTH SERVICE FEES FUND					
5139-999	Cash Control (16-1-21)	1,711,058.18	1,080,101.53	899,530.18	1,891,629.53	Health service fees to fund health programs
5144	VITAL STATISTICS FUND					
5144-999	Cash Control (16-5-28)	877,085.98	988,959.82	821,547.62	1,044,498.18	\$ 2.00 of \$ 5.00 fee for copies and searches of vital statistics records to maintain official depository of birth & death records
5146	INSURANCE PROPERTY LOSS CLAIMS FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
5146-999	Cash Control (16-1-15)	963,819.83	1,930,500.40	2,125,864.18	768,456.05	Insurance claim refund due to property damage
5147	CONSUMER SALES TAX FUND					
5147-999	Cash Control (11-15-3)	7,001.60	4,879.93	0.00	11,881.53	Consumer sales tax remitted to tax department
5151	BEHAVIORAL HEALTH CLEARING FUND					
5151-999	Cash Control (16-1-10a)	2,500.00	0.00	0.00	2,500.00	Clearing fund for behavioral health
5152	RESPIRE AND HABILITATION FUND					
5152-999	Cash Control (16-1-10a)	555,461.27	626,076.00	526,518.07	655,019.20	Grants from 5066 to provide alternative home & community based services to mentally retarded & developmentally disabled who otherwise would have to be institutionalized
5156	HOSPITAL SERVICES REVENUE FUND					
5156-999	Cash Control (16-1-15a)	14,510,472.97	61,296,768.72	62,983,921.33	12,823,320.36	Hospital patient care fees and institutional collections for construction and equipping state hospitals and health institutions
5157	COMPREHENSIVE SCHOOL HEALTH FUND					
5157-999	Cash Control (16-1-15)	39,645.24	-1,943.37	-6,998.72	44,700.59	Contract with board of education to assist school health programs
5161	SPECIAL EDUCATION TITLE I FUND					
5161-999	Cash Control (16-1-10a)	13,193.90	0.00	0.00	13,193.90	Federal funds for educationally deprived handicapped & delinquent children
5163	LABORATORY SERVICES FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
5163-999	Cash Control (16-1-15)	160,557.15	1,416,763.36	866,770.22	710,550.29	Laboratory service fees to assist other health programs by providing tests for those program clients
5172	HEALTH FACILITIES LICENSING FUND					
5172-999	Cash Control (16-1-13)	153,378.89	417,462.35	437,767.21	133,074.03	License fees for licensing, inspection and accreditation of hospitals and similar institutions in state
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				1,636,660.68	
5178	PUBLIC HEALTH LAW FUND					
5178-999	Cash Control (16-1-7)	1,330,473.49	208,330.80	22,500.00	1,516,304.29	Fines and penalties assessed against health facilities not complying with health facilities licensure & certification rules and regulations
5182	PEIA WELLNESS PROGRAM CONTRACT FUND					
5182-999	Cash Control (16-1-15)	27,269.13	0.00	0.00	27,269.13	Transfers from fund 2180 to fund a wellness program for employees in the Charleston area
5183	HEPATITIS B VACCINE FUND					
5183-999	Cash Control (16-1-15)	1,323,962.98	912,353.22	1,667,315.64	569,000.56	Collections, fees & other income to administer vaccine and hemophilia blood products
5184	RURAL HEALTH NETWORKING PROJECT FUND					
5184-999	Cash Control (16-1-15)	45.00	0.00	0.00	45.00	Robert Wood Johnson foundation funds to support for one year the planning activities to develop three rural health demonstration projects
5186	HIV TESTING FUND					
5186-999	Cash Control (16-3C-2 & 8)	67.00	212.00	0.00	279.00	Court funds to facilitate the performance of HIV related testing and counseling

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
5187	FARMERS MARKET - WIC FUND					
5187-999	Cash Control (4-11-3)	9,461.69	11,788.88	0.00	21,250.57	Federal grants and matching state funds to administer Farmers Market's expenses
5193	HIV/TB ACTIVITIES FOR SUBSTANCE ABUSE POPULATION FUND					
5193-999	Cash Control (16-3C-2 & 16-25-2)	27,000.00	136,400.00	155,258.48	8,141.52	Federal funds from fund 8793 for tuberculosis screening, identification and treatment and HIV outreach, counseling and testing
5195	ENVIRONMENTAL LEAD SOURCE ASSESSMENTS					
5195-999	Cash Control (16-3A-2)	6,862.85	9,600.00	1,781.46	14,681.39	Other collections, fees, license and income to asses lead contamination in children's homes.
5197	BREAST & CERVICAL CANCER DIAGNOSTIC TREATMENT					
5197-999	Cash Control (16-33-7)	234,005.35	593,000.00	761,565.97	65,439.38	Operating funds transfer to provide financial assistance for the medical care of indigent patients for diagnostic & treatment services for breast & cervical cancer.
5201	DRINKING WATER TREAT REVOL - ADMINISTRATIVE EXPENSE					
5201-999	Cash Control (16-1-9A, 16-13C-1-6)	2,751,442.39	2,874,830.81	2,723,427.35	2,902,845.85	Statutory transfers to administer the Drinking Water Treatment program.
5203	EMERGENCY MEDICAL SERVICES OPERATIONS					
5203	Cash Control (16-4C-6)(b)	548,386.88	345,800.49	42,896.96	851,290.41	Other collections, fees, licenses & income for the operation of the Emergency Medical Services and the communications system.
5204	LEAD ABATEMAN					
5204-999	Cash Control (16-35-12)	86,744.99	13,300.00	14,674.44	85,370.55	Other collections, fees, licenses & income to fund the accreditation of lead training providers, certification of examiners & notifications of lead abatement projects.
5205	EMERGENCY MEDICAL SERVICES LICENSURE FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
5205-999	Cash Control (16-4c-6b)	203,914.77	166,100.00	76,274.17	293,740.60	Other collections, fees, license & income to provide for the licensure of emergency medical services agencies.
5207	GIFTS, GRANTS AND DONATIONS					
5207-999	Cash Control (SB 150, Section II)	554,784.80	4,486,176.26	2,534,703.76	2,506,257.30	Gifts, donations, and bequests to provide services for the Sharpe Hospital.
5208	RADON LICENSURE					
5208	Cash Control (16-34-10)	20,573.25	4,700.00	472.65	24,800.60	Other collections, fees, licenses & income to fund the licensure of radon mitigators, testers, contractors & laboratories.
5214	WEST VIRGINIA BIRTH TO THREE FUND					
5214-999	Cash Control (16-5k-6)	1,448,298.75	24,902,011.09	26,104,033.91	246,275.93	Operating funds transfer to provide early intervention services for children (birth to three) who are developmentally delayed.
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-08				8.73	
5218	TOBACCO CONTROL SPECIAL FUND					
5218-999	Cash Control (16-9D-9)(E)	75,576.53	0.00	0.00	75,576.53	Fines and penalties imposed by the Tax Department on those tobacco manufacturers for violation of Chapter 16, Article 9D, Section 9(E)
5219	DIVISION OF HEALTH CENTRAL OFFICE LOTTERY FUND					
5219-999	Cash Control (SB133)	50,759.02	3,491,646.00	2,500,510.99	1,041,894.03	Statutory transfer for the renovation/ furnishing of the Office of the Chief Medical Examiner.
5224	HEALTHY LIFESTYLES FUND					
5224-999	Cash Control (5-1E-5)	50,152.72	0.00	50,146.72	6.00	Other collections, fees, licenses, income, operating fund transfer and non-federal grants for the operation of the Office of Healthy Lifestyles.
5225	VITAL STATISTICS IMPROVEMENT FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
5225-999	Cash Control (16-5-29(e))	174,288.76	177,736.31	0.00	352,025.07	Departmental fees for improvement of the Vital statistics program within the Public Health Division of Vital Statistics.
5226	ATIVIRAL VACCINE GOVERNORS CIVIL CONTINGENCY FUND					
5226-999	Cash Control (5-1-18)	164,901.66	0.00	154,901.61	10,000.05	Statutory transfers from the Governor's Contingency Fund to purchase antiviral vaccine.
8723	MEDICAL SERVICES-FEDERAL FUNDS					
8723-999	Cash Control (4-11-3)	100,291.25	1,471,213.84	1,471,505.09	100,000.00	Federal funds to administer and implement health programs through WV.
8740	CONSOLIDATED FED FUNDS MATRNL/CHLD CARE ERLY PERD SCRNL FD					
8740-999	Cash Control (16-2B-1)	533,589.76	1,032,937.39	1,312,952.17	253,574.98	Federal funds for early periodic screening to reduce infant mortality.
8750	FED BLOCK GRANTS MATERNAL/CHILD HEALTH PROG FUND					
8750-999	Cash Control (HB 1150-Title II, Section 8,1983 Legislater)	0.00	5,218,827.56	5,218,827.56	0.00	Federal funds to provide health-care & services to women and children to reduce infant mortality and morbidity.
8753	FEDERAL BLOCK GRANTS PREVENTIVE HEALTH FUND					
8753-999	Cash Control (HB 1150-Title II, Section 8,1983 Legislater)	0.00	855,919.34	855,919.34	0.00	Federal funds for health promotion and disease prevention.
8793	SUBSTANCE ABUSE PREVENTION & TREATMENT - FEDERAL BLOCK GRANT					
8793-999	Cash Control (H.B. 105-Title II, Section 6, 1993)	0.00	8,185,349.45	8,185,349.45	0.00	Federal funds for substance abuse prevention & treatment programs

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
	Legislature)					
8794	COMMUNITY MENTAL HEALTH SERVICES FUND - FEDERAL BLOCK GRANT					
8794-999	Cash Control (H.B. 105-Title II, Section 6, 1993 Legislature)	5,048.48	2,411,100.03	2,416,148.51	0.00	Federal funds for community mental health service programs
8802	PUBLIC HEALTH - FEDERAL FUNDS					
8802-999	Cash Control (4-11-3)	2,214,192.57	76,031,459.37	75,091,147.98	3,154,503.96	Federal funds for various state public health programs
8824	DIV OF HEALTH, SAFE DRINKING WATER, FOR FY 99					
8824-999	Cash Control (16-1-9a,16-13C-3)	0.00	5,251,349.81	5,251,349.81	0.00	Federal funds, earned interest, and fees to participate in federal programs.
8825	DHHR - ABSTINENCE EDUCATION BLOCK GRANT					
8825-999	Cash Control (HB 4714)	0.00	251,067.05	251,067.05	0.00	Federal Block Grants funds to provide for abstinence education program.
	Subtotal	43,603,734.64	209,911,528.42	215,168,425.12	39,983,507.35	

0507 HEALTH CARE AUTHORITY

5375	HEALTH CARE COST REVIEW AUTHORITY FUND					
5375-999	Cash Control (16-29B-8)	9,172,976.93	7,891,955.59	13,492,701.74	3,572,230.78	Hospital assessments for expenses of board & regulation of hospitals
5376	CERTIFICATE OF NEED PROGRAM FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
5376-999	Cash Control (16-2D-5)	1,632,066.91	312,544.57	557,748.08	1,386,863.40	Filing fees to determine if new institutional health service is needed
5377	RACH - GOVERNOR'S CIVIL CONTINGENCY FUND					
5377-999	Cash Control (5-1-18)	74,939.52	0.00	0.00	74,939.52	RACH-Governor's Civil Cont. fund to provide grants, awards, & loans to qualifying hospitals.
5378	GIFTS, GRANTS & DONATIONS					
5378-999	Cash Control (16-29B-8)	105,406.22	0.00	96,656.50	8,749.72	Gifts, grants and donations to fund current expenses.
5379	WV HEALTH INFORMATION NETWORK ACCOUNT					
5379-999	Cash Control (16-29G-1)	21,531.17	0.00	21,531.17	0.00	Statutory transfer from Fund 5375, operating funds transfer from fund 5379 to fund operations of the WV Health Information Network.
5380	WV HEALTH INFORMATION NETWORK ACCOUNT					
5380-999 New	Cash Control (16-29G-1)	0.00	4,921,531.17	991,757.56	3,929,773.61	Statutory transfer from Funds (5375 & 5379) to fund operations of the WV Health Information Network.
5381	WV HEALTH CARE AUTHORITY REVOLVING LOAN FUND					
5381-999 New	Cash Control (16-29I-1)	0.00	6,000,000.00	0.00	6,000,000.00	Statutory transfer from (Fund 5375) to fund loans made under the WV Revolving Loan Fund.
8851	CONSOLIDATED FEDERAL FUNDS					
8851-999	Cash Control (4-11-2)	0.00	648,900.84	459,201.56	189,699.28	Federal HRSA grant funds to be used for the state planning grants initiative to develop health care coverage options for the uninsured.
	Subtotal	11,006,920.75	19,774,932.17	15,619,596.61	15,162,256.31	

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
0508 - BUREAU OF SENIOR SERVICES						
5405	LOTTERY NET PROFITS FUND					
5405-999	Cash Control (29-22-18)	4,622,195.84	59,825,916.42	59,822,928.48	4,625,183.78	Lottery receipts from fund 7202 for in-home services for senior citizens
5407	GIFTS AND GRANTS					
5407-999	Cash Control (16-5P-10)	418,582.44	2,505,861.00	2,199,070.03	725,373.41	Matching funds transfer to administer in-home services and care management programs based on a sliding fee scale.
5409	COMMUNITY BASED SERVICE FUND					
5409-999 New	Cash Control (29-22-© (27-IA-11-2) HB 211 - snd special session	0.00	8,000,000.00	2,999,998.69	5,000,001.31	License fees to provide In-Home services to seniors statewide for Lighthouse Care, Home-delivered, transportation, & alzheimers respite care. 2008
8724	FEDERAL FUNDS					
8724-999	Cash Control (4-11-3)	306,692.69	13,174,825.54	13,295,948.93	185,569.30	Federal funds to administer and operate programs that protect the interests of the aged
	Subtotal	5,347,470.97	83,506,602.96	78,317,946.13	10,536,127.80	

0509 - HOSPITAL FINANCE AUTHORITY

5475	HOSPITAL FINANCE AUTHORITY FUND					
5475-999	Cash Control (16-29A-5 & 9)	90,575.25	36,984.49	78,643.72	48,916.02	Fees and charges in connection with financial programs to lower

FUND NO.	ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
							the cost of capital for hospitals

0510 - HUMAN RIGHTS COMMISSION

5352	HUMAN RIGHTS SUMMIT - GOVERNORS CIVIL CONTINGENT						
5352-999	Cash Control (5-1-18, 5-11-16)	112.66	0.00	0.00	112.66	Governor's Contingency Fund to assist Human Rights Summit expenses.	
5353	GIFTS, GRANTS AND DONATIONS						
5353-999	Cash Control (4-11-2)	1,000.00	500.00	924.00	576.00	Gifts, grants and donations for the Human Rights Commission.	
8725	FEDERAL FUNDS						
8725-999	Cash Control (4-11-3)	70,997.79	355,376.71	350,068.28	76,306.22	Federal funds to resolve discrimination complaints on housing and employment	
Subtotal		72,110.45	355,876.71	350,992.28	76,994.88		

0511 - DIVISION OF HUMAN SERVICES

5050	NATIONAL SCHOOL LUNCH PROGRAM FUND						
5050-999	Cash Control (25-1-3 & 26-1-2)	19,962.07	35,325.53	37,756.08	17,531.52	Federal funds for breakfast and lunches at WV childrens' home	
5052	HEARING IMPAIRED FUND						
5052-999	Cash Control (5-14-10)	88,212.52	0.00	587.75	87,624.77	Gifts, grants and donations for hearing impaired commission	
5054	SPECIAL COUNTY GENERAL RELIEF FUND						
5054-999	Cash Control	4,976.37	0.00	0.00	4,976.37	Federal, state & county funds for	

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
	(9-4-4 & 9-5-10)					care & assistance to indigent persons within the various counties.
5055	INDIVIDUAL AND FAMILY GRANT PROGRAM FUND					
5055-999	Cash Control (9-2-3)	18,118.01	0.00	0.00	18,118.01	Federal & state funds to provide grants to individuals affected by natural disasters
5057	DOMESTIC VIOLENCE FUND					
5057-999	Cash Control (48-1-24 & 48-2C-6)	528,892.82	418,498.00	408,312.78	539,078.04	Marriage license & divorce fees and transfers from fund 1215 for domestic violence services
5065	HUMAN SERVICES PERSONAL SERVICES FUND					
5065-999	Cash Control (9-2-4 & 9-3-5)	2,096,938.55	80,833,228.53	82,466,720.97	463,446.11	Federal and state funds, fees & donated funds for operation & administration of programs
5070	TRIP FUND					
5070-999	Cash Control (9-2-4 & 9-3-5)	265,346.52	-165.47	13,524.00	251,657.05	Federal and state funds, fees & donated funds for operation & administration of programs
5072	EMPLOYEE BENEFIT FUND					
5072-999	Cash Control (9-2-4 & 9-3-5)	1,743,550.33	30,219,818.53	31,429,163.17	534,205.69	Federal and state funds, fees & donated funds for operation & administration of programs
5074	SERVICES TO CHILDREN & ADULTS FUND					
5074-999	Cash Control (9-2-4 & 9-3-5)	6,876,065.63	129,043,625.50	135,585,785.36	333,905.77	Federal and state funds, fees & donated funds for operation & administration of programs
5075	SUPPORT ENFORCEMENT PROGRAM FUND					
5075-999	Cash Control (9-2-4 & 9-3-5)	29,698.00	142,837.58	0.00	172,535.58	Federal and state funds, fees & donated funds for operation &

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						administration of programs
5077	FOOD STAMP EMPLOYMENT PROGRAM FUND					
5077-999	Cash Control (9-2-4 & 9-3-5)	138,501.14	2,327,361.77	2,352,901.41	112,961.50	Federal and state funds, fees & donated funds for operation & administration of programs
5081	LOW INCOME ENERGY ASSISTANCE PROGRAM FUND					
5081-999	Cash Control (9-2-4 & 9-3-5)	1,000,030.08	24,859,573.16	21,609,165.74	4,250,437.50	Federal and state funds, fees & donated funds for operation & administration of programs
5084	MEDICAL SERVICES PROGRAM FUND					
5084-999	Cash Control (9-4-2 & 11-26-5 & 16-29C-3)	26,493,079.23	2,251,536,388.76	2,243,096,413.07	34,933,054.92	Loan, hospital assessments, tax on providers, federal grants-in-aid & state appropriations for medical services to recipients of specified classes of welfare assistance
5090	MEDICAID STATE SHARE FUND					
5090-999	Cash Control (11-27-32)	9,395,350.74	164,159,585.48	172,895,167.75	659,768.47	Provider taxes paid by the various health care providers to be transferred to the medical services fund with allowances for administration
5094	CHILD ENFORCEMENT FUND					
5094-999	Cash Control (48A-2-18)	574.51	35,055,768.50	34,211,091.21	845,251.80	Transfers, other collections, fees, licenses and income to administer the Child Support Enforcement Fund
5096	CHILD CARE SERVICES					
5096-999	Cash Control (48-2-24)	526.29	50,576,225.52	50,575,203.81	1,548.00	Federal and state funds to administer Child Care Services
5097	FLOOD DISASTER, MAY 1996					
5097-999	Cash Control	301.75	0.00	0.00	301.75	Federal and state funds to pro-

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
	(5-1-18 & 15-5-13)					vide relief due to flooding in May, 1996
5141	MEDICAID FRAUD CONTROL FUND					
5141-999	Cash Control (9-7-1)	4,324,423.03	745,197.78	48,831.98	5,020,788.83	Settlements to provide funding for investigation of medicaid fraud.
5185	MEDICAL SERVICES TRUST FUND					
5185-999	Cash Control (9-4A-2a)	0.00	39,457,042.84	39,457,042.84	0.00	Transfers from hospital services revenue fund, interest on invest- ments and repayment from medical services program fund for pay- ment of backlogged billings from providers of medicaid services & for future services to federally mandated population groups in con- junction with federal health care reform
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				85,274,519.60	
5349	FLOOD DISASTER, FEBRUARY 2000					
5349-999	Cash Control (5-1-18 & 15-5-13)	225.00	0.00	0.00	225.00	Transfers to fund expenses relating to the February 2000 flood.
5360	WELFARE REFORM (TANF)					
5360-999	Cash Control (9-2-3)	396,450.88	62,610,943.90	61,443,000.23	1,564,394.55	Transfers from funds to fund the Temporary Assistance Program for Needy Families expenditures
5361	MARCH 1997 FLOOD DISASTER					
5361-999	Cash Control (5-1-18 & 15-5-13)	210.00	0.00	0.00	210.00	Transfers to fund March 1997 Flood Disaster expenditures
5362	HUMAN SERVICES ADMINISTRATIVE EXPENSE FUND					
5362-999	Cash Control (5-11-18)	2,602,425.33	114,155,487.03	115,769,842.76	988,069.60	Other collections, fees, licenses, income & transfers for current expenses, repairs & alterations

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						and equipment.
5364	FLOOD DISASTER, MAY 2001					
5364-999	Cash Control (5-1-18 & 15-5-13)	350.00	0.00	0.00	350.00	Transfers to fund May 2001 Flood Disaster expenditures
5450	WOMEN'S COMMISSION OPERATING FUND					
5450-999	Cash Control (29-20-4)	48,347.78	8,705.00	6,916.78	50,136.00	Gifts, donations and registration fees to fund various projects of the Womens commission
5454	JAMES "TIGER" MORTON CATASTROPHIC ILLNESS FUND					
5454-999	Cash Control (16-5Q-1)	1,754,604.45	940,000.00	612,897.96	2,081,706.49	Statutory transfer, gifts & donations to provide source of economic assistance to the citizens of West Virginia facing catastrophic illness.
5455	DOMESTIC VIOLENCE LEGAL SERVICES FUND					
5455-999	Cash Control (48-2c-4c)	255,053.97	532,370.59	568,063.40	219,361.16	Statutory transfer from Fund 0117 to pay for legal services for domestic violence victims.
5461	FLOOD DISASTER, NOVEMBER 2003					
5461-999	Cash Control (5-1-18 & 15-5-13)	1,700.31	-1,700.31	0.00	0.00	Transfers to fund November 2003 Flood Disaster expenditures
5462	FLOOD DISASTER, MAY/JUNE 2004					
5462-999	Cash Control (5-1-18 & 15-5-13)	14,358.08	-14,358.08	0.00	0.00	Operating funds transfer to provide funding for expenses relating to the May/June 2004 flood.
5464	HURRICANE SEPTMBER 2004					
5464-999	Cash Control (5-1-18 & 15-5-13)	14,658.05	-14,658.05	0.00	0.00	Operating funds transfer to provide funding for expenses relating to the September 2004 hurricane.
5467	WV WORKS SEPARATE STATE COLLEGE PROGRAM					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
5467-999 New	Cash Control (9-9-21)(a)	0.00	1,700,000.00	1,006,857.10	693,142.90	Statutory transfer to pay for WV Works Separate State College Program. 2008
5468	WV WORKS SEPARATE STATE TWO PARENT FAMILIES PROGRAM					
5468-999 New	Cash Control (9-9-22)(a)	0.00	3,300,000.00	1,870,760.89	1,429,239.11	Statutory transfer from Unclassified - 2008 Surplus & Social Services to pay for State-only Two-Parent Families Program.
5469	CHILDREN'S TRUST FUND					
5469-999 New	Cash Control (49-6C-1)	0.00	1,502,259.44	1,430,759.08	71,500.36	Statutory transfer, Investment Earnings, Other Collections, Fees, Licenses, Income, gifts and donations to provide for the receipt & disbursement of funds in the Children's Trust Fund. 2008
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				1,130,759.08	
8722	FEDERAL FUNDS					
8722-999	Cash Control (4-11-3)	0.00	1,794,241,676.83	1,794,241,676.83	0.00	Federal funds to administer and operate human services programs
8755	ENERGY ASSISTANCE - FEDERAL BLOCK GRANT					
8755-999	Cash Control (H.B. 1150-Title II, Section 8, 1983 Legislature)	0.00	20,744,885.29	20,744,885.29	0.00	Federal funds to provide energy assistance to low income households
8757	SOCIAL SERVICES - FEDERAL BLOCK GRANT					
8757-999	Cash Control (H.B. 1150-Title II, Section 8, 1983 Legislature)	0.00	9,681,025.85	9,681,025.85	0.00	Federal funds to achieve employment, self-care & family stability
8816	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8816-999	Cash Control (4-11-3)	0.00	43,255,163.52	43,255,163.52	0.00	Federal Block Grants to administer Temporary Assistance for Needy Families Program
8817	CHILD CARE & DEVELOPMENT					
8817-999	Cash Control (4-11-3)	0.00	32,274,858.58	32,274,858.58	0.00	Federal Block Grants to fund Child Care Assistance Programs
Subtotal		58,112,931.44	4,894,326,971.60	4,897,094,376.19	140,620,046.45	

0601 - SECRETARY OF MILITARY AFFAIRS AND PU

6003	LAW ENFORCEMENT, SAFETY & EMERGENCY WKR FUNERAL FUND					
6003-999	Cash Control (SB 100)	3,972.63	25,000.00	3,972.63	25,000.00	Transfers to fund the Law Enforce- ment & Emergency Worker Funeral program.
6004	GIFTS, GRANTS AND DONATIONS					
6004-999	Cash Control (15-2-10a)	4,886.58	0.00	4,886.58	0.00	Gifts, grants and donations to fund salaries for Homeland Security State Administrative Agency positions in the Office of the Secretary.
6005	SECRETARY MILLITARY AFFAIRS & PUBLIC SAFETY LOTTERY FUND					
6005-999 New	Cash Control (Chapter5F) SB 1011	0.00	10,000,000.00	0.00	10,000,000.00	Excess Lottery Revenue to fund Interoperable Communications. 2008
8876	CONSOLIDATED FEDERAL FUNDS					
8876-999 New	Cash Control (4-11-3)	0.00	8,831,802.77	8,815,257.38	16,545.39	Federal funds to provide for the Homeland Security Program. 2008

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
Subtotal						
		8,859.21	18,856,802.77	8,824,116.59	10,041,545.39	

0603 - ADJUTANT GENERAL

6051	LEISURE TRAVEL REBATE FUND					
6051-999	Cash Control (15-1A-3 & 15-1B-20)	1,279.05	0.00	1,279.05	0.00	Leisure travel rebate to support the morale, welfare & recreation programs of the national guard
6052	PAYROLL CLEARING ACCOUNT, GOV CIVIL CONT FUND					
6052-999	Cash Control (15-1A-3 & 15-1B-20)	1,012.67	107,845.32	108,857.99	0.00	Governor's Contingency Fund to provide for National Guard members called to State active duty, such as, natural disasters.
6057	GENERAL ARMORY FUND					
6057-999	Cash Control (15-1A-3 & 15-1B-20)	960,197.74	278,465.61	1,125,380.88	113,282.47	Other collections, fees, licenses & income to fund the National Guard facilities.
8726	FEDERAL FUNDS					
8726-999	Cash Control (4-11-3)	245,245.70	25,113,096.59	24,922,616.69	435,725.60	Federal funds for armory maintenance
Subtotal						
		1,207,735.16	25,499,407.52	26,158,134.61	549,008.07	

0604 - ARMORY BOARD

6101	ARMORY SYSTEM REVENUE FUND					
6101-999	Cash Control	437,981.04	4,000,000.00	4,026,011.37	411,969.67	Federal reimbursement, invest-

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
	(15-6-10)					ment income, rental fees, bonds and state funds to support operations and upkeep of army national guard facilities, which includes construction of new facilities
0606 - OFFICE OF EMERGENCY SERVICES						
6254	RIGHT TO KNOW ACT FUND					
6254-999	Cash Control (15-5A-5 & 6)	307,173.79	308,608.20	202,215.06	413,566.93	Filing fees to perform administrative duties of emergency response commission
6259	WEST VIRGINIA DISASTER RECOVERY TRUST FUND					
6259-999	Cash Control (15-5-4b)	9,140.70	0.00	0.00	9,140.70	Gifts, donations & funds in trust to be disbursed by the WV disaster Recovery Board as necessary.
6267	GIFTS, GRANTS AND DONATIONS					
6267-999	Cash Control (5-1-18 & 15-5-13)	1,675,927.46	3,105,123.27	2,667,947.95	2,113,102.78	Governor's Contingency Fund to pay (75%) of reimbursement to state & local government for expenses/damages incurred in the May/July 2001 flood.
6268	FLOOD DISASTER, MAY 2001-GOV CIVIL CONT FUND					
6268-999	Cash Control (5-1-18 & 15-5-13)	307,683.44	0.00	0.00	307,683.44	Governor's Contingency Fund to pay State share (25%) of reimbursement to State & Local governments for expenses/danages incurred during May, 2000 flood.
6270	FLOOD DISASTER, MAY 2002 - GOV CONT FUND					
6270-999	Cash Control (5-1-18 & 15-5-13)	405,361.71	0.00	-26,377.34	431,739.05	Governor's Contingency Fund to pay (75%) of reimbursement to state & local government for expenses/damages incurred in the May 2002
6273	FIRE MGMT ASST - GOV CIVIL CONT DR 2391					
6273-999	Cash Control (5-1-18)	20,274.43	0.00	4,100.00	16,174.43	Governor's Contingency Fund to pay the State's twenty-five percent

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
6274	FEBRUARY 2003 FLOOD/SNOW - GOV CIVIL CONT. FUND					share of reimbursement to state and local entities for expenses incurred by a disaster.
6274-999	Cash Control (5-1-18)	379,966.44	0.00	999.91	378,966.53	Governor's Contingency funds to hold in trust to be disbursed by the WV Disaster Recovery Board as necessary.
6276	FLOOD DISASTER, JUNE 2003 GOV CIVIL CONT FUND					
6276-999	Cash Control (5-1-18 & 15-5-13)	265,560.88	0.00	4,715.88	260,845.00	Governor's Contingency Fund to repair damage for June 2003 flood disaster operations.
6279	HURRICANE SEPTMBER 2003 DR 1496 GOV CIVIL CONT FD					
6279-999	Cash Control (5-1-18 & 15-5-13)	59,351.01	0.00	0.00	59,351.01	Governor's Contingency Fund to repair damage for September 2003 hurricane operations.
6280	FLOOD DISASTER, NOVEMBER 2003 GOV CIVIL CONT FUND					
6280-999	Cash Control (5-1-18 & 15-5-13)	149,671.97	0.00	-90,029.63	239,701.60	Governor's Contingency Fund to repair damage for November 2003 flood disaster.
6284	FLOOD DISASTER, MAY/JUNE 2004 GOV CIVIL CONT FUND					
6284-999	Cash Control (5-1-18 & 15-5-13)	575,786.37	0.00	341,100.87	234,685.50	Governor's Contingency Fund to repair damage for May /June 2004 flood disaster.
6286	FLOOD DISASTER, JULY 2004 GOV CIVIL CONT FUND					
6286-999	Cash Control (5-1-18 & 15-5-13)	96,281.76	0.00	-22,113.43	118,395.19	Governor's Contingency Fund to repair damage for July 2004 flood disaster.
6287	HURRICANE SEPTMBER 2004 DR 1558 GOV CIVIL CONT FD					
6287-999	Cash Control (5-1-18 & 15-5-13)	859,216.74	0.00	-43,273.32	902,490.06	Governor's Contingency Fund to repair damage for September 2004 hurricane operations.

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
6289	JANUARY 2005 FLOOD - GOV CONT FUND					
6389-999	Cash Control (5-1-18 & 15-5-13)	63,066.08	0.00	35,491.25	27,574.83	Governor's Contingency Fund to repair damage for January 2005 flood disaster.
6291	KATRINA EVACUATION SEPT 2005 GOV CONT FUND					
6291-999	Cash Control (5-1-18 & 15-5-13)	50,476.91	0.00	-124,987.26	175,464.17	Governor's Contingency Fund to repair damage for September 2005 hurricane operations.
6293	OVER OBLIGATION - FY 04 HS GRANT - GOV CIVIL CONT					
6293-999	Cash Control (5-1-18 & 15-5-13)	144,464.05	0.00	0.00	144,464.05	Governor's Contingency Fund to repair damage for September 2005 hurricane operations.
6295	WV INTEROPERABLE RADIO PROJECT					
6295-999	Cash Control (24-6-6b)(b)	1,109,666.43	1,581,295.04	408,173.26	2,282,788.21	WV Public Service Commission 's special fund to be used solely for the construction, maintenance and upgrades of the WV Interoperable Radio Project.
6296	APRIL 2007 FLOOD DR 1696 GOV CONT FUND					
6296-999	Cash Control (5-1-18)	50,669.81	0.00	16,581.79	34,088.02	Governor's Contingency Fund to Pay State's twenty-five percent share of reimbursements due to State & local entities incurred by this disaster.
8727	FEDERAL FUNDS					
8727-999	Cash Control (4-11-3)	58,322.39	6,577,201.82	6,635,339.49	184.72	Federal funds to provide emergency services planning and preparedness throughout WV
8814	FLOOD DISASTER - SEPTEMBER 1996					
8814-999	Cash Control (4-11-3 & 15-5-13)	11,407.90	0.00	4,907.35	6,500.55	Federal funds allocated to state and local entities to pay administrative expenses

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8826	FLOOD DISASTER - JUNE 1998					
8826-999	Cash Control (4-11-3 & 15-5-13)	23,703.36	0.00	-1,434.74	25,138.10	Federal funds to provide for the June 1998 flood disaster.
8837	FLOOD DISASTER - FEBRUARY 2000 - FEDERAL					
8837-999	Cash Control (4-11-3 & 15-5-13)	87,346.77	0.00	5,746.41	81,600.36	Federal Emergency Management funds to reimburse State & Local governments for February 2000
8843	FLOOD DISASTER - MAY 2001 - FEDERAL					
8843-999	Cash Control (4-11-3 & 15-5-13)	8,927.55	0.00	0.00	8,927.55	Federal Emergency Management funds to reimburse State & Local governments for May 2001
8849	FLOOD DISASTER, MAY 2002					
8849-999	Cash Control (4-11-3 & 15-5-13)	28,473.30	-80,877.25	-80,877.25	28,473.30	Federal Emergency management funds to reimburse State & Local governments for May 2002.
8852	FIRE MANAGEMENT ASSISTANCE - NOVEMBER 2001 DR2391					
8852-999	Cash Control (15-5-13)	91,493.47	0.00	0.00	91,493.47	Federal Emergency management funds to fund November 2001 fire.
8853	FEBRUARY 2000 FLOOD/SNOW - FEDERAL					
8853-999	Cash Control (4-11-3 & 15-5-13)	56,934.09	132,059.21	3,119.71	185,873.59	Federal Emergency management funds to reimburse State & Local
8860	FLOOD DISASTER, JUNE 2003DR 1474					
8860-999	Cash Control (5-1-18 & 15-5-13)	21,850.31	50,914.12	50,914.12	21,850.31	Governor's Contingency Fund to fund June 2003 flood disaster.
8864	HURRICANE SEPTMBER 2003 DR1496					
8864-999	Cash Control	14,803.42	0.00	0.00	14,803.42	Governor's Contingency Fund to

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
	(5-1-18 & 15-5-13)					fund September 2003 hurricane disaster expenses
8865	FLOOD DISASTER, NOV 2003					
8865-999	Cash Control (5-1-18 & 15-5-13)	151,589.00	53,943.11	205,532.11	0.00	Governor's Contingency Fund to fund November 2003 flood disaster.
8877	FLOOD DISASTER MAY/JUNE 2004					
8877-999	Cash Control (5-1-18 & 15-5-13)	0.00	268,442.07	257,463.24	10,978.83	Governor's Contingency Fund to fund May/June 2004 flood disaster.
8879	FLOOD DISASTER JULY 2004					
8879-999	Cash Control (5-1-18 & 15-5-13)	0.00	-68,719.31	-68,719.31	0.00	Governor's Contingency Fund to fund July 2004 flood disaster.
8881	HURRICANE SEPTMBER 2004 DR1558					
8881-999	Cash Control (5-1-18 & 15-5-13)	1,940.71	255,403.27	229,478.71	27,865.27	Governor's Contingency Fund to fund September 2003 hurricane disaster expenses.
8885	JANUARY 2005 FLOOD - GOV CONT FUND					
8885-999	Cash Control (5-1-18 & 15-5-13)	4,674.48	1,714,345.83	1,714,345.83	4,674.48	Governor's Contingency Fund to fund January 2005 flood disaster.
8894	APRIL 2007 FLOOD DR 1696 GOV CONT FUND					
8894-999	Cash Control (5-1-18 & 15-5-13)	171.36	417,294.66	417,466.02	0.00	Governor's Contingency Fund to fund April 2007 flood disaster. 2007
	Subtotal	7,091,378.09	14,315,034.04	12,747,826.68	8,658,585.45	

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
0608 - DIVISION OF CORRECTIONS						
6283	DIVISION OF CORRECTIONS LOTTERY FUND					
6283-999 New	Cash Control Chapter 25, 28, 49, & 62 SB 2011- Budget Bill	0.00	3,500,000.00	0.00	3,500,000.00	Capital Outlay & Maintenance to fund the electrical substation fo the Mt. Olive Correctional Center and the expansion with the Care Haven facility when the acquisition is finalized. 2008
6303	PRISON INDUSTRIES FUND					
6303-999	Cash Control (28-5B-14)	736,342.02	7,014,573.04	6,801,260.28	949,654.78	Sales and service income to provide goods and services to other state, county and local governments with excess at the end of each fiscal year over \$ 1,000,000 going to general revenue fund
6306	CORRECTIONS OFFICER TRAINING FUND					
6306-999	Cash Control (25-1-3)	22,100.04	44,300.00	30,418.21	35,981.83	Course and training fees to provide officer training
6311	VOCATIONAL EDUCATION ADULT INSTITUTIONS FUND					
6311-999	Cash Control (25-1-3)	10,953.93	0.00	0.00	10,953.93	Federal funds for equipping and holding vocational education classes at adult institutions
6319	TAX COLLECTIONS FUND					
6319-999	Cash Control (25-1-3)	34,480.32	747.13	0.00	35,227.45	Tax collections to be remitted to tax commissioner
6331	ANTHONY CENTER SCHOOL LUNCH PROGRAM					
6331-999	Cash Control (25-1-3 & 25-4-2)	57,112.01	152,331.21	174,975.43	34,467.79	Federal funds for reimbursement for school lunch program at Anthony center

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
6338	SCHOOL FOR BOYS - SCHOOL LUNCH PROGRAM FUND					
6338-999	Cash Control (25-1-3 & 28-1-1)	6,815.23	0.00	1,675.00	5,140.23	Federal funds for school lunch program
6353	HUTTONSVILLE INSURANCE REFUNDS FUND					
6353-999	Cash Control (25-1-3)	494.43	0.00	-3,651.77	4,146.20	Funds received from the Board of Risk & Insurance Management for damage to the Huttonsville Correctional Center.
6356	HUTTONSVILLE SCHOOL LUNCH PROGRAM FUND					
6356-999	Cash Control (25-1-3 & 28-5A-2)	134,021.04	68,711.47	50,608.91	152,123.60	Federal funds for school lunch program at Huttonsville
6362	PAROLEE'S SUPERVISION FEE FUND					
6362-999	Cash Control (62-12-17)	592,096.15	936,304.78	642,956.65	885,444.28	Parolees and probationers fees to help defray costs of providing parole supervision
6369	FARM SUBSIDY PAYMENTS					
6369-999	Cash Control (25-1-5)	13,226.72	3,019.00	9,740.00	6,505.72	Fees, licenses and income to account for funds received from Pocahontas County Farm service agency for crop acreage base at Denmar Correctional Facility
6371	STATE INFRASTRUCTURE ASSISTANCE FUND					
6371-999	Cash Control (5-1-18)	36,752.25	0.00	33,743.58	3,008.67	Transfer from the Governor's Contingency Fund to repair storm drainage system at Pruntytown Correctional Center
6372	MT OLIVE INSURANCE REFUNDS FUND					
6372-999	Cash Control (25-1-3)	536.76	0.00	0.00	536.76	Other collections, licenses, income & BOR insurance management fund for damage to the Mt. Olive facility.
6375	CHARLESTON WORK RELEASE INMATE BENEFIT FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
6375-999	Cash Control (25-1-3b)	14,608.44	21,105.53	6,203.81	29,510.16	Other collections, licenses, income held by the institutions for the benefit of inmates and victims.
6376	BECKLEY CORRECTIONAL CENTER INMATE BENEFIT FUND					
6376-999	Cash Control (25-1-3b)	29,809.36	27,701.32	8,485.23	49,025.45	Other collections, licenses, income held by the institutions for the benefit of inmates and victims.
6377	HUNTINGTON WORK RELEASE INMATE BENEFIT FUND					
6377	Cash Control (25-1-3b)	13,912.00	20,799.88	9,542.15	25,169.73	Other collections, licenses, income held by the institutions for the benefit of inmates and victims.
6378	ANTHONY CENTER INMATE BENEFIT FUND					
6378-999	Cash Control (25-1-3b)	86,788.27	86,891.95	103,535.90	70,144.32	Other collections, licenses, income held by the institutions for the benefit of inmates and victims.
6379	PRUNTYTOWN CENTER INMATE BENEFIT FUND					
6379-999	Cash Control (25-1-3b)	121,755.24	211,000.29	119,425.97	213,329.56	Other collections, licenses, income held by the institutions for the benefit of inmates and victims.
6380	ST MARYS CENTER INMATE BENEFIT FUND					
6380-999	Cash Control (25-1-3b)	347,000.16	163,452.97	218,589.68	291,863.45	Other collections, licenses, income held by the institutions for the benefit of inmates and victims.
6381	Mt OLIVE INMATE BENEFIT FUND					
6381-999	Cash Control (25-1-3b)	193,080.96	215,610.31	289,959.49	118,731.78	Other collections, licenses, income held by the institutions for the benefit of inmates and victims.
6382	NORTHERN INMATE BENEFIT FUND					
6382-999	Cash Control	280,049.71	63,780.81	57,314.73	286,515.79	Other collections, licenses, income

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
	(25-1-3b)					held by the institutions for the benefit of inmates and victims.
6383	HUTTONSVILLE INMATE BENEFIT FUND					
6383-999	Cash Control (25-1-3b)	193,097.37	354,881.31	291,256.52	256,722.16	Other collections, licenses, income held by the institutions for the benefit of inmates and victims.
6384	DENMAR INMATE BENEFIT FUND					
6384-999	Cash Control (25-1-3b)	54,900.20	109,208.50	71,307.25	92,801.45	Other collections, licenses, income held by the institutions for the benefit of inmates and victims.
6385	OHIO COUNTY INMATE BENEFIT FUND					
6385-999	Cash Control (25-1-3b)	13,393.92	16,610.12	16,806.63	13,197.41	Other collections, licenses, income held by the institutions for the benefit of inmates and victims.
6388	FLOOD DISASTER, MAY 2001					
6388-999	Cash Control (4-11-3 & 15-5-13)	8,578.06	0.00	0.00	8,578.06	To account for funds received from FEMA & the WV Office of Eemergency services for the May 2002.
6389	PAROLE SUPERVISION BENEFIT FUND					
6389-999	Cash Control 62-12-25a	9,116.92	450.00	818.56	8,748.36	To account for funds received from any source, including but not limited funds donated by the general public or organization & funds seized from parolees that are forfeited pursuant to the provisions of article 7, chapter 60-a of the WV Code.
6390	ST. MARYS INSURANCE REFUNDS FUND					
6390-999	Cash Control (25-1-3)	22,561.18	0.00	0.00	22,561.18	Funds received from the Board of Risk & Insurance Management for damages to the facility.
6391	ELECTRONIC MONITORING PROGRAM ACCOUNT					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
6391-999	Cash Control 25-1-14	3,638.17	65,898.86	42,614.08	26,922.95	Funds received from offenders on the Electronic Monitoring Program in accordance with the WV Code.
6392	LAKIN CORRECTIONAL FACILITIES INMATE BENEFIT FUND					
6392-999	Cash Control (25-1-3b)	170,544.07	144,415.11	148,823.37	166,135.81	Collections, licenses & other income to administer the Inmate benefit funds.
6393	HUNTINGTON WORK RELEASE INSURANCE REFUNDS FUND					
6393-999	Cash Control (25-1-3)	3,195.10	0.00	0.00	3,195.10	Funds received from the Board of Risk & Insurance Management for damage to the facility.
6395	INTERSTATE COMPACT FOR ADULT OFFENDERS FUNDS					
6395-999	Cash Control (28-7-4)	10,600.00	20,510.00	0.00	31,110.00	Other collections, fees, licenses & income to provide funding to offset the cost of operating the interstate compact.
6396	MARTINSBURG INMATE BENEFIT FUND					
6396-999	Cash Control (25-1-3b)	24,728.29	32,798.53	240.00	57,286.82	Other collections, License and income for the benefit & welfare of inmates incarcerated in state correctional facilities & for the benefit of victims.
6397	GIFTS , GRANTS AND DONATIONS					
6397-999	Cash Control (25-1-3c)	96,016.52	132,433.99	95,679.18	132,771.33	Other collections& fees to provide funding for expenses relating to to Division of Corrections.
8836	CONSOLIDATED FEDERAL FUNDS					
8836-999	Cash Control (4-11-2; 25-1-3)	7,392.69	219,577.07	226,407.19	562.57	Federal funds to provide for the Criminal Alien assistance program.
	Subtotal	3,349,697.53	13,627,113.18	9,448,736.03	7,528,074.68	

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
0612 - DIVISION OF PUBLIC SAFETY						
6501	MOTOR VEHICLE INSPECTION FUND					
6501-999	Cash Control (17C-16-5 & 17C-15-48)	980,462.57	1,629,002.78	1,265,129.92	1,344,335.43	Inspection sticker fees to administer inspection sticker program with excess collections not needed for repairs and alterations of barracks and operating expenses shall go to the state road fund
6502	MISCELLANEOUS NONFEDERAL GRANTS FUND					
6502-999	Cash Control (15-2-12)	1,433,904.31	2,658,751.00	2,104,873.92	1,987,781.39	Insurance claims, gifts, grants, donations and federal funds for law enforcement programs
6504	CRIMINAL INVESTIGATION FUND					
6504-999	Cash Control (15-2-24)	24,425.65	39,574,516.41	38,828,273.22	770,668.84	Interest and funds from US Dept. of Justice asset forfeiture program for criminal investigations
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				38,733,935.93	
6505	DRUNK DRIVING COMMISSION GRANTS FUND					
6505-999	Cash Control (15-2-40 & 11-15-16)	80,004.82	677,090.84	581,872.74	175,222.92	Transfers from fund 6513 for commission to develop & maintain programs to prevent drunk driving
6506	FORFEITED PROPERTY INVESTIGATION FUND					
6506-999	Cash Control (60A-7-706 & 707)	88,367.79	158,982.46	168,390.37	78,959.88	Interest and funds received under the state asset forfeiture law to pay costs of investigations and to purchase equipment
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				315,724.26	
6508	CONTRACT SERVICES PAYMENTS FUND					
6508-999	Cash Control (15-2-18)	35,975.00	668,237.50	635,400.00	68,812.50	Funds received as a result of performing contract law enforce-

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						ment services
6513	DRUNK DRIVING PREVENTION FUND					
6513-999	Cash Control (11-15-16 & 15-2-40 & 60-7-11)	1,365,258.18	1,456,385.02	1,045,166.72	1,776,476.48	Consumer sales tax and refunds paid by private clubs for programs to prevent drunk driving
6516	SURPLUS REAL PROPERTY PROCEEDS FUND					
6516-999	Cash Control (15-2-12L)	25,900.11	0.00	0.00	25,900.11	Proceeds from the sale of surplus property to purchase additional real property and to make repairs to or construction of detachment offices or other facilities required by the division of public safety
6518	ASSET FORFEITURE - US TREASURY					
6518-999	Cash Control (15-10-4)	5,795.98	23,868.64	20,097.39	9,567.23	Dept. of Treasury funds from asset forfeiture program and interest for law enforcement purposes
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				26,825.80	
6519	STATE POLICE - SURPLUS TRANSFER ACCOUNT FUND					
6519-999	Cash Control (15-2-12(m))	85,727.00	74,303.65	-962.19	160,992.84	Transfers from fund 2281 to reimburse department for vehicles sold at auction
6527	CENTRAL ABUSE REGISTRY FUND					
6527-999	Cash Control (15-26-6)	390,425.81	245,980.05	198,149.01	438,256.85	Other collections, fees, licenses and income to administer the Central Abuse Registry program
6528	SUBROGATION PROCEEDS FUND					
6528-999	Cash Control (15-2-10e)	220.80	1,208.12	0.00	1,428.92	Insurance reimbursements to be used solely for payment of hospital service, illness, injury or death to any sworn members when

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
6529	MISSING CHILDREN ADVISORY COUNCIL FUND					performing official duties.
6529-999	Cash Control (49-9-17b)	4,849.48	0.00	0.00	4,849.48	Gifts, donations, non-Federal grants, other collections, fees, licenses & income to provide funding for the Missing Children Information Act.
6531	SEIZED ASSETS HOLDING ACCOUNT					
6531-999	Cash Control (60A-7-704-d4)	0.00	-7,782.30	-7,782.30	0.00	Other collections, fees, income & investment earnings to fund and maintain the Seized Assets Holding program.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				57,655.74	
6532	BAIL BOND ENFORCER ACCOUNT					
6532-999	Cash Control (51-10A-1)	8,739.96	-3,225.00	0.00	5,514.96	Other collections, fees, licenses & income to fund the Bail Bond Enforcer program.
8741	FEDERAL FUNDS					
8741-999	Cash Control (4-11-3)	291,123.31	957,578.92	1,018,299.95	230,402.28	Federal funds for accident reporting system and marijuana eradication program
	Subtotal	4,821,180.77	48,114,898.09	45,856,908.75	46,213,311.84	

0613 VETERANTS AFFAIRS

6701	JOHN F. "JACK BENNETT FUND					
6701-999	Cash Control (29-22A-10(c)(9))	183.39	0.00	0.00	183.39	One percent of the net terminal income to provide funding for the placement of markers for the graves of veterans in perpetual cemeteries in this state.

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
6702	WV VETERANS NURSING HOME					
6702-999	Cash Control HB 4553	53,187.59	658,891.29	658,891.29	53,187.59	To fund the new Veterans Nursing Home.
6703	VETERANS' FACILITIES SUPPORT FUND					
6703-999	Cash Control HB 4553	4,040,419.32	0.00	899,899.49	3,140,519.83	Donations to provide funding for the WV Veterans Nursing Home.
6704	VETERAN'S NURSING HOME DEBT SERVICE FUND					
6704-999	Cash Control (29-22-9a(d))	48.33	658,891.29	658,830.04	109.58	Veterans Nursing debt service fund 2007 to pay the debt service on the bonds sold for the construction of the WV Veterans Nursing Home.
8858	CONSOLIDATED FEDERAL FUND					
8858-999	Cash Control (4-11-2)	1,473,859.59	0.00	153,490.84	1,320,368.75	Federal funds to assist with the operation of the WV Veterans Home.
		5,567,698.22	1,317,782.58	2,371,111.66	4,514,369.14	

0615 - REGIONAL JAIL AND CORRECTIONAL FACILITIES

6650	EASTERN REGIONAL JAIL OPERATIONS FUND					
6650-999	Cash Control (31-20-10)	132,340.90	6,160,000.00	6,190,892.95	101,447.95	Transfers from funds 6678 & 8803 and grants for operation of eastern regional jail
6652	SOUTH WESTERN REGIONAL JAIL OPETATIONS FUND					
6652-999	Cash Control (31-20-10)	153,102.13	6,471,000.00	6,541,163.58	82,938.55	Institutional collections to operate the South Western Regional Jail.
6654	NORTHERN REGIONAL JAIL OPERATIONS FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
6654-999	Cash Control (31-20-10)	115,709.19	4,736,700.00	4,599,705.35	252,703.84	Transfers from funds 6678 & 8803 for operation of northern regional jail
6656	SOUTH CENTRAL REGIONAL JAIL OPERATIONS FUND					
6656-999	Cash Control (31-20-10)	145,999.31	7,465,422.45	7,546,937.76	64,484.00	Transfers from funds 6678 & 8803 and state grants for operation of south central regional jail
6658	CENTRAL REGIONAL JAIL OPERATIONS FUND					
6658-999	Cash Control (31-20-10)	115,253.72	5,635,000.00	5,637,979.82	112,273.90	Transfers from funds 6678 & 8803 for operation of central regional jail
6663	SOUTHERN REGIONAL JAIL OPERATIONS FUND					
6663-999	Cash Control (31-20-10)	123,055.27	7,532,000.00	7,553,332.49	101,722.78	Transfers from funds 6678 & 8803 for operation of southern regional jail
6665	WESTERN REGIONAL JAIL OPERATIONS FUND					
6665-999	Cash Control (31-20-10)	110,469.95	7,605,000.00	7,626,130.01	89,339.94	Institutional collections to operate the Western Regional Jail.
6667	NORTH CENTRAL REGIONAL JAIL OPERATIONS FUND					
6667-999	Cash Control (31-20-10)	116,490.19	8,243,000.00	8,306,968.21	52,521.98	Transfers to fund the operation of North Central Regional Jail.
6669	TYGART VALLEY REGIONAL JAIL OPERATIONS FUND					
6669-999	Cash Control (31-20-10)	117,599.34	5,966,600.99	5,982,396.64	101,803.69	Transfers to fund the operation of Tygarty Valley Regional Jail.
6675	REGIONAL JAIL AND CORRECTIONAL FACILITY AUTHORITY FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
6675-999	Cash Control (31-20-10, 50-3-4a & 8-11-1a & 59-1-28a)	64,402.42	12,597,170.45	12,642,428.70	19,144.17	Investments, criminal costs, filing fees, interest & inmate costs to develop regional jail system in WV
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				2,169,836.23	
6676	REGIONAL JAIL AND CORRECTIONAL FACILITY DEVELOPMENT FUND					
6676-999	Cash Control (31-20-10)	13,473.07	-398,858.90	-509,884.67	124,498.84	Transfers and investment earnings to administer the Regiona Jail and Correctional Facility.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				0.00	
6678	REGIONAL JAILS OPERATING CASH CONTROL ACCOUNT					
6678-999	Cash Control (31-20-10)	38,394.12	81,568,852.90	81,093,292.73	513,954.29	Statewide per diem rate of \$ 35.00 and interest transferred to the operating funds of the various regional jails for operation of the regional jails
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				35,790,798.17	
6691	REGIONAL JAIL MAINTENANCE FUND					
6691-999	Cash Control (31-20-10)	0.00	669,288.52	669,288.52	0.00	Operating funds transfer and investment earnings to provide for the maintenance at regional jail facilities.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				2,004,461.76	
6692	POTOMAC HIGHLANDS REGIONAL JAIL OPERATIONS FUND					
6692-999	Cash Control (31-20-10)	136,937.87	4,654,326.42	4,693,094.62	98,169.67	Regional Jail Per Diem to administer the Potomac Highlands Regional Jail.
	Subtotal	1,383,227.48	158,905,502.83	158,573,726.71	41,680,099.76	

0618 - VETERAN'S HOME

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
6750	VETERAN'S HOME CONTRIBUTIONS FUND					
6750-999	Cash Control (9A-2-2)	17,860.73	20,180.31	15,237.20	22,803.84	Contributions, donations and meal sales for food, clothing and recreation for residents of home
6754	VETERAN'S HOME OPERATING FUND					
6754-999	Cash Control (9A-2-2)	1,094,977.63	455,656.51	232,583.30	1,318,050.84	Resident contributions for for operating veterans home
8728	FEDERAL FUNDS					
8728-999	Cash Control (4-11-3)	1,394,365.26	1,072,914.12	1,157,669.34	1,309,610.04	Federal funds to maintain and operate veteran's home
	Subtotal	2,507,203.62	1,548,750.94	1,405,489.84	2,650,464.72	
0619 - FIRE COMMISSION						
6152	FIRE MARSHALL FEES FUND					
6152-999	Cash Control (29-3-12b & 29-3B-10)	6,193,036.26	3,569,199.57	2,763,347.29	6,998,888.54	Fees for blasting, inspection and electrician licenses for operation of state fire commission in administering state laws
6160	GIFTS, GRANTS AND DONATIONS					
6160-999	Cash Control (29-3-9h)	79,616.21	502,013.27	476,265.46	105,364.02	Gifts, donations & grants to further the Agency's efforts in fire prevention.
8819	CONSOLIDATED FEDERAL FUNDS					
8819-999 New	Cash Control (29-3)	0.00	50,200.00	33,380.73	16,819.27	Federal grant for fire prevention and safety public education. 2008

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
Subtotal		6,272,652.47	4,121,412.84	3,272,993.48	7,121,071.83	

0620 - CRIMINAL JUSTICE AND HIGHWAY SAFETY

6386	WV COMMUNITY CORRECTIONS FUND					
6386-999	Cash Control (62-11c-4)	1,463,020.11	1,828,088.71	1,433,891.79	1,857,217.03	Other collections, fees, licenses & income to fund WV Community Corrections Program.
6801	LAW ENFORCEMENT TRAINING OPERATIONS 90% FUND					
6801-999	Cash Control (30-29-4)	420,378.49	556,271.58	485,172.34	491,477.73	Tuition, grants and federal funds to operate training programs
6802	LAW ENFORCEMENT TRAINING ADMINISTRATION 10% FUND					
6802-999	Cash Control (30-29-4)	11,701.20	33,969.69	22,198.17	23,472.72	Tuition, grants and federal funds for planning and administering training programs
6804	COURT SECURITY FUND					
6804-999	Cash Control (51-3-14)	1,452,759.23	898,282.73	1,038,279.79	1,312,762.17	Other collections, fees, licenses, income & operating fund transfer to dispense grants to enhance security of WV courts.
6806	JUVENILE MENTORING PROGRAM - GOV CIVIL CONT					
6806-999	Cash Control (5-1-18)	75,627.55	0.00	75,627.55	0.00	Governor's Contingency Fund to fund Juvenile Mentoring Grant Program.
6807	GIFTS , GRANTS AND DONATIONS					
6807-999	Cash Control Chapter15 (17-11A-9)	0.00	70,268.94	70,000.00	268.94	IGT's from the Governor's Highway Safety Program for the Highway Safety Program.

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8803	FEDERAL FUNDS OPERATING FUND					
8803-999	Cash Control (4-11-3)	761.80	12,130,262.11	12,129,594.91	1,429.00	Federal funds to combat impaired driving, illicit drug trafficking, juvenile delinquency and various other programs to aid victims of crime and promote motor vehicle safety
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				1,686,141.85	
8829	JUVENILE ACCOUNTABILITY INCENTIVE BLOCK GRANT					
8829-999	Cash Control (4-11-3)	3,338.22	375,182.00	378,520.22	0.00	US Dept. of Justice to administer the Federal Block Grant Program.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				511,149.96	
Subtotal		3,427,586.60	15,892,325.76	15,633,284.77	5,883,919.40	

0621 - JUVENILE SERVICES

6401	JUVENILE DETENTION SCHOOL LUNCH PROGRAM					
6401-999	Cash Control (49-5B-4)	111,545.39	278,318.87	259,340.09	130,524.17	Inter-agency federal payments to participate in the juvenile detention school lunch program.
6402	INDUSTRIAL HOME FOR YOUTH SCHOOL LUNCH PROGRAM					
6402-999	Cash Control (49-5B-4)	100,043.05	238,278.16	237,870.67	100,450.54	Inter-agency federal payments to participate in the juvenile detention school lunch program.
6403	DAVIS CENTER NATIONAL SCHOOL LUNCH PROGRAM					
6403-999	Cash Control (49-5B-4)	6,014.73	80,674.63	40,534.25	46,155.11	Inter-agency federal payments to participate in the juvenile detention school lunch program.

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
6407	DJS GIFTS, GRANTS & DONATIONS					
6407-999	Cash Control (49-5E-1)	500.00	562,380.00	0.00	562,880.00	Inter-agency federal payments for the DJS Programs.
8855	CONSOLIDATED FEDERAL FUND					
8855-999	Cash Control (4-11-2)	61,366.89	333,000.12	393,748.44	618.57	Federal funds to provide assistance to youth for successful & productive transition from confinement to their community through education, employment & housing.
	Subtotal	279,470.06	1,492,651.78	931,493.45	840,628.39	

0622 - DIVISION OF PROTECTIVE SERVICES

6425	SECURITY ENFORCEMENT FUND					
6425-999	Cash Control (15-2D-7)	113,785.10	852,181.90	965,967.00	0.00	Inter-agency federal payments, gifts and donations to cover expenses for extraordinary events that take place on Capital Complex.

0701 - SECRETARY OF TAX AND REVENUE

7003	TELEMARKETER REGISTRATION FUND					
7003-999	Cash Control (46A-6F-301)	30,150.12	9,000.00	39,150.12	0.00	Registration fees to administer the Telemarketers Registration Fund.
7005	REVENUE SHORTFALL RESERVE FUND					
7005-999	Cash Control (11B-2-20)	0.00	54,725,965.83	-3,274,034.17	58,000,000.00	The revenue shortfall reserve fund shall be funded continuously from surplus revenues up to aggregate amount not to exceed 5% of the total appropriations from the state fund,
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-08				189,572,111.15	

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				42,229,742.10	general revenue for the fiscal year just ended.
7006	REVENUE SHORTFALL RESERVE FUND PART B					
7006-999	Cash Control (11B-2-20)(F)	0.00	11,405,955.18	1,587,636.80	9,818,318.38	Moneys transferred from the WV Tobacco Settlement Medical Trust Fund pursuant to the provisions of chapter 4-11-2 of this code. Part B shall be made available to the WV Investment Management Board for management & investment of the moneys in accordance with article six chapter twelve of this code.
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-08				281,456,724.59	
7007	STATE DEBT REDUCTION FUND					
7007-999 New	Cash Control Chapter 29 - HB 211	0.00	7,184,383.96	5,800,000.00	1,384,383.96	Statutory transfer for the other Post-employment Contribution Accumulation Fund. 2008
	Subtotal	30,150.12	73,325,304.97	4,152,752.75	582,461,280.18	

0702 - TAX DIVISION

7050	ADDITIONAL TAX-ADMINISTRATION FUND					
7050-999	Cash Control (11-13A-6)	67,265.95	35,000.00	38,543.31	63,722.64	Revenues from coal severance tax for administration of program, not to exceed \$ 35,000 annually
7052	OIL & GAS COUNTY REVENUE FUND ADMINISTRATION					
7052-999	Cash Control (11-13A-5A)	138,595.36	35,000.00	39,054.07	134,541.29	Severance tax for the administration of the oil and gas severance tax.
7053	COUNTY TAX FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
7053-999	Cash Control (11-1A-21)	565,335.05	2,345,477.12	2,216,991.09	693,821.08	County commission funds to pay costs of central assessment computer system
7054	INHERITANCE TAX-ADMINISTRATION FUND					
7054-999	Cash Control (44-3A-42)	74,513.32	18,255.00	11,824.62	80,943.70	Fiduciary fees used to defray costs of administering estate tax
7056	COUNTY ASSESSORS LOAN FUND					
7056-999	Cash Control (11-1C-4 & 8)	0.00	20,292.48	20,292.48	0.00	Repayment of loans by counties for expenses of property valuation
7057	SURFACE MINING RECLAMATION FUND					
7057-999	Cash Control (22-3-11 & 32)	4,887.21	0.00	0.00	4,887.21	Three cents and two cents per ton tax on coal transferred to funds 3321 and 3324 respectively to carry out reclamation of lands and environmental regulatory programs
7059	TRANSIENT VENDOR FUND					
7059-999	Cash Control (11-12-21)	83,141.04	5,000.00	0.00	88,141.04	Surety bonds to ensure compliance with law by transient vendors.
7064	SALES OF TAX MAPS FUND					
7064-999	Cash Control (11-1C-4)	85,927.79	36,655.00	68,621.83	53,960.96	Receipts from sale of tax maps to defray costs and transfer remaining funds to county assessors
7066	TAX COLLECTION AGENCY CLEARING FUND					
7066-999	Cash Control (11-10-11)	11,598.16	23,214.19	22,957.91	11,854.44	Collection of delinquent taxes by collection agencies
7068	ADMINISTRATION OF SEIZED WELLS FUND					
7068-999	Cash Control	1,029.07	0.00	0.00	1,029.07	Taxes remitted from fund 4159

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
	(11-10-13)					to administer seizure of well
7071	CEMETERY COMPANY REGISTRATION FUND					
7071-999	Cash Control (35-5B-2)	54,213.73	18,900.00	23,082.66	50,031.07	Registration fee & changes fee to be used by secretary of tax and revenue to ensure compliance of preneed cemetery companies
7072	MEDICAID STATE SHARE ADMINISTRATION FUND					
7072-999	Cash Control (11-27-32)	188,594.77	200,000.00	232,298.29	156,296.48	Transfer from medicaid state share fund for administration & collection of tax
7073	SPECIAL AUDIT & INVESTIGATIVE UNIT FUND					
7073-999	Cash Control (11-9-2a)	83,745.85	1,039,888.11	1,076,305.61	47,328.35	Charitable bingo, raffle, raffle boards and game fees to support compliance by tax commissioner not to exceed \$ 500,000 annually with all over \$ 75,000 at years end to general revenue fund
7075	INTERNATIONAL FUEL TAX AGREEMENT CLEARING FUND					
7075-999	Cash Control (11-14B-11)	1,272,639.11	1,538,791.47	0.00	2,811,430.58	International fuel tax to be transferred to state road fund after refunds and reconciliation to members of agreement
7077	SOLID WASTE FEE CLEARING FUND					
7077-999	Cash Control (22C-3-6)	1,759,744.14	447,033.51	0.00	2,206,777.65	Fee Clearing Fund
7079	TELEMARKETER REGISTRATION FUND					
7079-999 New	Cash Control (46A-6F-301)b	0.00	250.00	0.00	250.00	Severance tax, Statutory transfers, other collections, fees, licenses & income for administration of the registration requirements. 2009
7081	TAX DEPARTMENT INSURANCE PROCEEDS FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
7081-999 New	Cash Control (12-12-2)	0.00	1,000.00	1,000.00	0.00	Statutory transfer, Severance tax, 2008 Other collections, fees, licenses and income for damage to insured property.
7082	TAX DIVISION LOTTERY FUND					
7082-999	Cash Control (SB 133-FY Budg Bill 9)	85,173.06	0.00	24,373.06	60,800.00	Statutory transfer to account for surplus appropriation for the remittance processor.
7083	MOTOR FUEL GENERAL TAX ADMINISTRATION FUND					
7083-999	Cash Control (11-14C-47)	1,733,314.61	2,002,580.44	1,531,554.85	2,204,340.20	The Tax Commissioner is authorized to retain one half of one percent of the tax collected pursuant to the provisions of this article to be expended for the general administra- tion of taxes imposed by this chapter.
7084	TAX AMNESTY FUND					
7084-999	Cash Control (11-10D-10)	31,099.73	0.00	0.00	31,099.73	Tax & applicable interest collected under the tax amnesty program shall be deposited into the general revenue fund.
7086	SPECIAL DISTRICT EXCISE TAX ADMINISTRATION FUND					
7086-999	Cash Control (11-10-11a)	65,015.00	67,498.00	25,601.37	106,911.63	Other collections, fees, licenses and income for the administration of special district excise tax.
7087	WINE TAX ADMINISTRATION FUND					
7087-999	Cash Control (60-8-24)	93,399.00	200,000.00	219,921.70	73,477.30	Other collections, fees, License and income to administer the Wine License Program.
7088	TAX OFFSET FEE ADMINISTRATION FUND					
7088-999 New	Cash Control (11-10-11)	0.00	29,925.00	8,744.48	21,180.52	Other collections, fees, licenses and 2008 income to be expended by the Tax Commissioner for the general administration of the taxes administered.
Subtotal		6,399,231.95	8,064,760.32	5,561,167.33	8,902,824.94	

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
0703 - STATE BUDGET OFFICE						
7400	PUBLIC EMPLOYEES INSURANCE RESERVE FUND					
7400-999	Cash Control (5A-2-14A)	0.00	6,923,797.89	6,923,797.89	0.00	Moneys transferred annually from agencies equal to one percent of annualized expenditures for filled full time equivalents from appropriate funds as of April 1, & will be transferred on May 31. These moneys shall be held in reserve fund & appropriated by the Legislature.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				7,546,525.54	
0704 - INSURANCE COMMISSION						
7150	EXAMINATION REVOLVING FUND					
7150-999	Cash Control (33-2-9)	3,615,486.65	863,405.32	948,033.51	3,530,858.46	Examination fees to pay expenses of examinations
7151	CONSUMER ADVOCATE FUND					
7151-999	Cash Control (33-2-16 & 18)	127,275.19	300,000.00	282,075.47	145,199.72	Transfers from fund 7152 to pay expenses of consumer advocate
7152	INSURANCE COMMISSION FUND					
7152-999	Cash Control (33-3-13)	33,885,272.64	40,798,027.05	26,400,642.29	48,282,657.40	Insurance fees for operation of insurance commission
7155	MUNICIPAL PENSION & PROTECTION 1% FIRE AND GAS TAX FUND					
7155-999	Cash Control (33-3-14d & 33-12-16a)	9,238.82	25,688,528.46	25,655,935.95	41,831.33	Insurance tax transferred to fund 1309 to be distributed to municipal policemen's & firemen's pension & relief funds & volunteer & part volunteer fire companies and departments
7157	ESCROW COLLECTIONS & INVESTMENTS FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
7157-999	Cash Control (ESCROW FUND)	16,621.22	1,749.29	0.00	18,370.51	Escrow account.
7158	FIRE PROTECTION FUND					
7158-999	Cash Control (33-3-33)	6,560.69	11,869,529.30	11,848,625.93	27,464.06	50 percent of 1% surcharge on fire & casualty insurance transferred to fund 1315 to be disbursed to each volunteer fire company or department
7160	FIRE INSURANCE - 1% SURCHARGE CLEARING FUND					
7160-999	Cash Control (33-3-33)	465.14	-465.14	0.00	0.00	Clearing fund for 1% surcharge on fire & casualty insurance to be transferred to funds 7158 & 2604
7161	WV HEALTH INSURANCE PLAN FUND					
7161-999	Cash Control (33-48-7a)	79,869.62	5,431,424.84	5,455,771.75	55,522.71	Other collections, fees, licenses and income for the operation of the West Virginia Health Insurance Plan.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				8,941,864.78	
7162	WORKERS COMPENSATION OLD FUND					
7162-999	Cash Control (23-2-6)	22,346,343.43	313,091,250.98	285,548,243.53	49,889,350.88	Investments earnings, statutory transfers, employer premium contributions, fees, licenses and income for, bankruptcy recoveries, & employer premium recoveries to pay all claims & associated administrative expenses for claims with a date of injury on or before June 30, 2005.
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-08				653,499,137.45	
7163	WORKERS COMPENSATION UNINSURD EMPLOYERS FUND					
7163-999	Cash Control (23-2-6)	316,683.33	1,535,951.04	1,775,971.67	76,662.70	Other collections, fees, licenses, & income, & investment earnings to pay claims of injured employees of uninsured employers and seek
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-08				8,087,562.63	

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						retribution from those employers.
7164	SELF INSURED EMPLOYER GUARANTY RISK POOL					
7164-999	Cash Control (23-2-6)	410,269.03	1,847,428.13	2,159,426.71	98,270.45	Other collections, fees, licenses, & income, & investment earnings to pay claims for bankrupt & default self-insured employees with date of injury on, or after JULY 1, 2004.
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-08				5,079,706.82	
7166	PRIVATE CARRIER GUARANTY FUND					
7166-999	Cash Control (23-2-6)	1,975,821.92	0.00	30,615.26	1,945,206.66	Other collections, fees, licenses, & income to provide benefits to those employees whose employers' private carrier is found to be insolvent.
7168	UNFAIR CLAIMS SETTLEMENT PRACTICE TRUST FUND					
7168-999	Cash Control (33-11-4b)	4,200.00	146,582.07	146,582.07	4,200.00	Other collections, fees, licenses and income to compensate claimants of unfair claims settlements.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				3,450,434.98	
7169	WORKERS COMPENSATION DEBT REDUCTION FUND					
7169-999	Cash Control (23-2d-5)	24,234,943.67	172,435,711.56	167,553,802.35	29,116,852.88	Statutory transfer for the reduction of old fund liabilities of the WC
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				0.00	commission through the insurance of revenue bonds.
7170	COAL WORKERS PNEUNOCONIOSIS FUND					
7170-999	Cash Control (23-4b-2)	32,170.45	3,970,544.58	3,950,747.08	51,967.95	The Insurance Commissioner shall collect any unpaid premium and deposited it in this Fund. The WV Investment Board may invest any surplus, reserve or other money's belonging to the Coal-Workers' Pneumoconiosis Fun in accordance with aricle six, chapter twelve of this code.
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-08				261,643,462.24	

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
Subtotal		87,061,221.80	577,979,667.48	531,756,473.57	1,073,986,584.61	
0705 - LOTTERY COMMISSION						
7200	OPERATING AND EXPENSE FUND					
7200-999	Cash Control (29-22-18)	19,391,301.00	53,379,665.77	50,289,901.36	22,481,065.41	Transfers from fund 7202, license fees and rental income for operating expenses of lottery
7201	PRIZE EXPENSE FUND					
7201-999	Cash Control (29-22-18)	0.00	19,860.04	19,860.04	-0.00	Interest on investments transferred to fund 7202 to pay for prize expenses
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				136,307.28	
7202	REVENUE AND TRANSFERS FUND					
7202-999	Cash Control (29-22-18)	15,099.54	228,390,130.70	228,405,230.24	0.00	Collections from concessions, games, etc. operating permit fees & interest for operation of state lottery
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				54,940,985.73	
7203	VIDEO LOTTERY INCOME FUND					
7203-999	Cash Control (29-22A-10)	0.00	479,862,388.51	454,862,388.51	25,000,000.00	Video lottery receipts and interest after allowance for administration shall be distributed as provided by (29-22A-10 & 10a)
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				79,883,868.88	
7204	COMPULSIVE GAMBLING TREATMENT					
7204-999 New	Cash Control (29-22A-19)	0.00	10,000.00	0.00	10,000.00	Operating funds transfer to fund Compulsive Gambling Treatment Program. 2008

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
7205	STATE EXCESS LOTTERY REVENUE FUND					
7205-999	Cash Control (29-22-18a)	0.00	218,353,511.45	217,845,157.45	508,354.00	Gifts, grants, interests and donations shall be disbursed in the manner provided by this section.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				13,447,408.40	
7206	GENERAL PURPOSE ACCOUNT FUND					
7206-999 New	Cash Control (29-22-18a)(b)(1)	0.00	65,000,000.00	65,000,000.00	0.00	Statutory transfer to the General Revenue Fund. 2008
7207	REFUNDABLE CREDIT FUND					
7207-999 New	Cash Control (29-22-18a)	0.00	7,325,477.00	7,325,477.00	0.00	Statutory transfer to provide reimbursement for the refundable credit. 2008
7208	EXCESS LOTTERY REVENUE FUND - SURPLUS					
7208-999 New	Cash Control (29-22-18a)	0.00	68,400,000.00	68,400,000.00	0.00	To transfer money to the General Revenue Fund & Capitol Complex-Capital Outlay Fund. 2008
7209	REVENUE CENTER CONSTRUCTION FUND					
7209-999	Cash Control (29-22-18)(L)(1)	0.00	21,366,277.87	21,366,277.87	0.00	Lottery transfer to be used by the State Lottery Commission to
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				42,101,133.97	
7210	WEST VIRGINIA LOTTERY RACTRACK TABLE GAMES FUND					
7210-999 New	Cash Control (29-22C-27)	0.00	15,637,373.83	15,637,373.83	0.00	To collect license fees and table games revenue tax. 2008
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				1,653,868.76	construct a new state office building subject to the provisions of subdivi-

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
Subtotal		19,406,400.54	1,157,744,685.17	1,129,151,666.30	240,162,992.43	sion (2) of this subsection.

0706 - MUNICIPAL BOND COMMISSION

7250	STATE SINKING OPERATING ACCOUNT FUND					
7250-999	Cash Control (13-3-1)	9,073,734.98	172,002,576.66	169,436,671.18	11,639,640.46	State account sinking operating fund.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				154,188,902.80	
7251	STATE SINKING SPECIAL INVESTMENT ACCOUNT FUND					
7251-999	Cash Control (13-3-1)	1,703.98	-9,576,604.66	-9,579,400.46	4,499.78	State sinking special investment account fund.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				23,403,848.23	
7253	MUNICIPAL BOND COMMISSION FUND					
7253-999	Cash Control (13-3-5a & 9)	194,809.85	272,268.16	277,060.37	190,017.64	Fees and service charges for operation of commission
		9,270,248.81	162,698,240.16	160,134,331.09	189,426,908.91	

0707 - RACING COMMISSION

7300	MEDICAL EXPENSES & TRANSFERS FUND					
7300-999	Cash Control (19-23-14)	79,131.26	350,737.00	402,631.26	27,237.00	Permit & registration fees and fines for expenses of hospitalization, medical care and/or funeral expenses resulting from injuries received by permit hold-

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						er with all over \$ 5,000 transferred to general revenue fund
7301	UNREDEEMED PARIMUTUEL TICKETS FUND					
7301-999	Cash Control (19-23-13)	476.30	0.00	0.00	476.30	Unredeemed tickets to continue race days at tracks & for educational & promotional activities with thoroughbred development fund
7304	ADMINISTRATION AND PROMOTIONAL FUND					
7304-999	Cash Control (19-23-13b)	24,110.42	150,000.00	140,949.62	33,160.80	5% of required deposits from commissions from parimutuel pools to administer & promote thoroughbred development program
7305	GENERAL ADMINISTRATION FUND					
7305-999	Cash Control (19-23-11)	2,962,980.19	3,030,688.21	3,008,167.65	2,985,500.75	License & parimutuel pools taxes to fund racing commission expenses with excess over appropriation to general revenue fund
7307	ADMINISTRATION, PROMOTION & EDUCATION - GREYHOUND RACING FUND					
7307-999	Cash Control (19-23-10)	22,997.72	367,177.00	100,578.09	289,596.63	10% of deposits into the greyhound breeding development fund to administer & promote the greyhound development program
	Subtotal	3,089,695.89	3,898,602.21	3,652,326.62	3,335,971.48	

0708 - ALCOHOL BEVERAGE CONTROL COMMISSION

7351	WINE LICENSE SPECIAL FUND					
7351-999	Cash Control (60-8-24 & 28)	405,407.21	250,922.00	125,070.00	531,259.21	Wine sales & distributorship license & label registration fees for administration of fund
7352	GENERAL ADMINISTRATIVE FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
7352-999	Cash Control (60-3-18)	7,122,087.31	76,806,437.30	78,725,628.53	5,202,896.08	Receipts from liquor sales for operation & administration of commission
7356	ALCOHOL BEVERAGE CONTROL ENFORCEMENT FUND					
7356-999	Cash Control (11-16-23)	16,583.36	92,784.75	90,602.82	18,765.29	Other collections and Income for the purpose of enforcement of the statutes & rules pertaining to nonintoxicating beer. At the end of each fiscal year all funds in the fund in excess of twenty thousand dollars shall be transferred to the general revenue fund.
7357	GIFTS , GRANTS AND DONATIONS					
7357-999 New	Cash Control (60-2-1)	0.00	54,738.32	50,192.67	4,545.65	To record receipts and expenditures 2008 for Grant reimbursement.
Subtotal		7,544,077.88	77,204,882.37	78,991,494.02	5,757,466.23	

0802 - DIVISION OF MOTOR VEHICLES

8202	HEARING FEES FUND					
8202-999	Cash Control (17C-5A-2a)	333,768.23	0.00	333,768.23	0.00	Witness & docket fee to pay or reimburse law enforcement agencies for travel & appearance and other expenses in relation to hearings on revocation of drivers license due to alcohol & drugs
8207	INTERNATIONAL REGISTRATION PLAN / PRORATED REGISTRATION FUND					
8207-999	Cash Control (11-14B-11 & 17A-3-15)	4,097,710.00	-1,532,909.88	0.00	2,564,800.12	Truck registration taxes apportioned to the various states that participate in the international registration plan
8208	REGISTRATION PLATE FEE REVOLVING FUND					
8208-999	Cash Control	477,641.11	50.00	477,641.11	50.00	Fees for special registration

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
	(17A-3-14 & 17A-10-14)					plates for veterans, fire- fighters, EMTs, national guard, etc. for costs of issuing plates
8209	COMMERCIAL DRIVERS LICENSE FEES FUND					
8209-999	Cash Control (17E-1-23)	1,660,004.36	0.00	1,660,004.36	0.00	Fees to administer commercial drivers license program
8210	INSPECTIONS OF RECONSTRUCTED VEHICLES FUND					
8210-999	Cash Control (17A-4-10)	437,430.48	0.00	437,430.48	0.00	Inspection fees to pay for ad- ministering transfer of title or interest
8212	MOTORCYCLE SAFETY FUND					
8212-999	Cash Control (17A-10-3b & 17B-1D-7 & 17B-2-8)	849,219.87	357,810.09	274,265.04	932,764.92	Motorcycle endorsement fee and motorcycle-only license fee and one-half of safety fee to admin- ister education program
8213	DRIVERS LICENSE REINSTATEMENT FUND					
8213-999	Cash Control (17B-3-9)	3,299,654.35	0.00	3,299,654.35	0.00	Reinstatement fee to enforce pro- visions in relation to license reinstatement
8214	DRIVERS REHABILITATION FUND					
8214-999	Cash Control (17C-5A-3 & 3a)	505,907.96	0.00	505,907.96	0.00	Program fees to pay costs of program & administration
8215	INSURANCE CERTIFICATE FEES FUND					
8215-999	Cash Control (17A-3-3)	861,511.90	0.00	861,511.90	0.00	Application fees for expenses in relation to insurance certification
8216	MOTORBOAT LICENSES FUND					
8216-999	Cash Control (20-7-12)	968,195.82	0.00	968,195.82	0.00	50% of license fees for admin- istrative expenses of issuing

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						licenses
8217	RETURNED CHECK FEES FUND					
8217-999	Cash Control (17-2-23)	60,529.93	0.00	60,529.93	0.00	Penalty fee for bad checks to defray costs in returning checks
8219	MOTORCYCLE LICENSE EXAMINATION FUND					
8219-999	Cash Control (17B-2-7C)	597,780.12	0.00	597,780.12	0.00	Other collections, fees, licenses & statutory transfer from the Dept. of Public Safety (HB 2258) to pay for testing persons wanting a motorcycle license.
8220	DEALER RECOVERY FUND					
8220-999	Cash Control (17A-6-2a)	1,390,807.66	231,838.05	26,652.46	1,595,993.25	Other collections, fees, licenses & income to pay privilege tax & liens on vehicles sold by dealerships who file bankruptcy before the state receives its money.
8221	MOTOR VEHICLE SALESPERSON FUND					
8221-999 New	Cash Control (17A-6E-2)	4,429.77	0.00	4,429.77	0.00	Other collections, fees, License and income to administer the Motor Vehicle Salesperson License fund.
8223	MOTOR VEHICLE FEES FUND					
8223-999 New	Cash Control (17A-2-21)	0.00	10,031,818.19	2,980,249.85	7,051,568.34	Transfers, witness & docket fees, other collections, fees, licenses & income to administer the Motor Vehicle Division. 2008
8787	FEDERAL FUNDS					
8787-999	Cash Control (4-11-3)	24,166.31	10,456,998.06	10,470,565.73	10,598.64	Federal funds to implement commercial drivers license program
	Subtotal	15,568,757.87	19,545,604.51	22,958,587.11	12,155,775.27	

0803 - DIVISION OF HIGHWAYS

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8319	A JAMES MANCHIN FUND					
8319-999	Cash Control (17-24-6)	2,874,308.68	3,207,599.05	3,599,894.22	2,482,013.51	Five dollars special fee on vehicle titles & interest on investments to provide funding for the remediation of waste tires.
8330	COAL RESOURCE TRANSPORTATION FUND					
8330-999	Cash Control (17C-17A)	7,973,436.67	4,176,614.04	4,585,959.37	7,564,091.34	Coal tonnage fees, other registration fees (axle fee special permit) shall be used for construction, maintenance & repair of public highways & bridges over which substantial quantities of coal are transported.
8335	FLOOD DISASTER, MAY/JUNE 2004 FEMA 1522					
8335-999 New	Cash Control (15-5-13)	0.00	151,169.29	151,169.29	0.00	Reimbursement from FEMA for repair of damage to highways and bridges which occurred during the flood disaster. 2008
8336	FLOOD DISASTER, SEPTEMBER 2004 FEMA 1558					
8336-999	Cash Control (15-5-13)	0.00	415,072.52	415,072.52	0.00	Reimbursement from FEMA for repair of damage to highways and bridges which occurred during the flood disaster.
8337	FLOOD DISASTER, JANUARY 2005 FEMA					
8337-999	Cash Control (15-5-13)	0.00	1,605,595.41	1,605,595.41	0.00	Reimbursement from FEMA for repair of damage to highways and bridges which occurred during the flood disaster.
8339	FLOOD DISASTER, APRIL 2007 - FEMA 1696					
8339-999 New	Cash Control (15-5-13)	0.00	75,982.50	75,982.50	0.00	Reimbursement from FEMA for repair of damage to highways and bridges which occurred during the flood disaster. 2008
9037	INVESTMENTS - CONTRACTOR RETAINAGE FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE	
9037-999	Cash Control (17-3a-1)	0.00	18,772.25	18,772.25	0.00	Investments earnings to pay for contractor's completed projects.	
	ACCOUNT INVESTMENT BALANCE WITH BIT AS OF 06-30-08				329,785.27		
9040	INDUSTRIAL ACCESS ROAD FUND						
9040-999	Cash Control (17-3a-1)	6,576,050.45	3,352,009.67	2,512,061.74	7,415,998.38	Transfers to fund and construct industrial access roads	
9055	SURFACE TRANSP NOTES 2006A SERIES PROJEDT FUND FUND						
9055-999	Cash Control (17-17A)	17,755.51	1,830,393.57	1,768,738.08	79,411.00	Interest earnings & federal payment of debt service (directly from FHWA to trustee) t be used for construction	2007
	ACCOUNT INVESTMENT BALANCE WITH BIT AS OF 06-30-08				14,760,379.79		
						on U.S. Route 35.	
9056	SURFACE TRANSP NOTES 2007A SERIES PROJEDT FUND FUND						
9056-999	Cash Control (17-17A)	4,194.15	552,010.27	556,204.42	0.00	Interest earnings & federal payment of debt service (directly from FHWA to trustee) t be used for construction	2007
	ACCOUNT INVESTMENT BALANCE WITH BIT AS OF 06-30-08				0.00		
						on U.S. Route 35.	
9399	HIGHWAY TAX FUND ROLL UP						
9399-999	Cash Control	967,748.20	1,057,541,267.88	1,056,520,424.75	1,988,591.33	Gasoline and motor carrier taxes, license and registration fees, privilege tax, highway litter control funds, outdoor advertising fees, salvage yard fees, miscellaneous and departmental collections, sales, investments, interest and federal funds to be deposited into the State Road Fund or the appropriate sub-fund as provided by law	
9007	(11-14-15, 11-14A-13,						
9017	Article VI, Section 52, State Constitution, 11-15-18 & 17-3-1)						
	ACCOUNT INVESTMENT BALANCE WITH BIT AS OF 06-30-08				206,833,151.64		
Subtotal		18,413,493.66	1,072,926,486.45	1,071,809,874.55	241,453,422.26		

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
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0804 - WV STATE RAIL AUTHORITY

8401	SOUTH BRANCH VALLEY RAILROAD FUND					
8401-999	Cash Control (29-18-16)	991.51	2,539,111.01	2,538,460.76	1,641.76	Freight revenue, interest and investments for operation of south branch valley railroad
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				2,241,724.17	
8407	WEST VIRGINIA CENTRAL RAILROAD					
8407-999	Cash Control (29-18-16)	0.00	100,441.09	100,441.09	0.00	Revenue collections from the right-of-way agreements on the West Virginia Central Railroad.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				455,533.42	
Subtotal		991.51	2,639,552.10	2,638,901.85	2,698,899.35	

0805 - DIVISION OF PUBLIC TRANSIT

8451	CAPITAL EQUIPMENT FUND					
8451-999	Cash Control (17-16C-3)	325,054.32	261,635.12	254,936.82	331,752.62	Local funds collected to match federal funds to purchase capital equipment
8452	URBAN MASS TRANSPORTATION SECTION 16 (B) (2) FUND					
8452-999	Cash Control (17-16C-3)	71,118.63	99,591.30	117,818.41	52,891.52	Local funds collected to match federal funds to purchase vehicles for non-profit organizations for

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						transporting elderly & handicapped
8745	PUBLIC TRANSIT CONSOLIDATED FEDERAL FUNDS					
8745-999	Cash Control (4-11-3)	356,590.70	11,122,187.00	11,122,693.71	356,083.99	Federal funds for administering programs relating to public transportation
	Subtotal	752,763.65	11,483,413.42	11,495,448.94	740,728.13	

0806- PUBLIC PORT AUTHORITY

8252	GIFTS , GRANTS AND DONATIONS					
8252-999	Cash Control (17-16B-6)(b)(3)	0.00	46,154.18	46,154.18	0.00	Donations by Northfor Southern Railroad to be used for the planning, development and/or construction of an intermodal facility located at Prichard.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-09				1,086,434.44	
8254	SPECIAL RAILROAD AND INTERMODEL ENHANCEMENT FUND					
8254-999 New	Cash Control (17-16B-7a)	0.00	2,150,000.00	0.00	2,150,000.00	Statutory transfer for construction, reconstruction, maintenance and repair of railways. 2008
8830	CONSOLIDATED FEDERAL FUNDS - PUBLIC AUTHORITY					
8830-999 New	Cash Control	0.00	1,000.00	303.49	696.51	
	Subtotal	0.00	2,197,154.18	46,457.67	3,237,130.95	

0807 AERONAUTICS COMMISSION

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8275	CONSUMER SALES TAX AIR CRAFT FUEL FUND					
8275-999	Cash Control (11-15-18)	0.00	1,372,249.30	1,371,889.71	359.59	Gasoline & special fuel tax to finance school major improvement fund.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-09				3,665,324.50	
Subtotal		0.00	1,372,249.30	1,371,889.71	3,665,684.09	

0901 - APPRAISER LICENSING CERTIFICATION BOARD

8501	OPERATING EXPENSES FUND					
8501-999	Cash Control (37-14-6 & 40)	96,896.31	316,017.29	283,435.56	129,478.04	Fees for the board's operation.

0902 - BOARD OF EMBALMERS AND FUNERAL DIRECTORS

8504	OPERATING FUND					
8504-999	Cash Control (30-6-7)	151,271.31	164,004.60	128,940.37	186,335.54	Examination and license fees to administer board .

0903 - BOARD OF LAND SURVEYORS

8507	OPERATING FUND					
8507-999	Cash Control (30-13A-4)	128,403.27	225,091.97	216,619.19	136,876.05	Examination and license fees to operate board

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
0904 - BOARD OF EXAMINERS IN COUNSELING						
8510	OPERATING FUND					
8510-999	Cash Control (30-31-5)	125,917.77	73,125.16	117,035.60	82,007.33	Examination and license fees for operation of board
0905 - BOARD OF SOCIAL WORK EXAMINERS						
8513	OPERATING FUND					
8513-999	Cash Control (30-30-11)	71,940.25	128,578.43	159,704.27	40,814.41	Fees for the board's operation.
0906 - BOARD OF LICENSED PRACTICAL NURSES						
8516	LICENSED PRACTICAL NURSES OPERATING FUND					
8516-999	Cash Control (30-7A-5)	50.00	0.00	0.00	50.00	Examination and license fees to fund board's expenses
8517	SPECIAL REVENUE OPERATING ACCOUNT					
8517-999	Cash Control (30-1-10)	762,821.43	411,903.09	378,262.97	796,461.55	Examination and license fees to fund board's expenses
0907 - BOARD OF REGISTERED NURSES						
8520	REGISTERED PROFESSIONAL NURSES					
8520-999	Cash Control (30-1-7)	636,801.43	934,279.79	961,691.44	609,389.78	Examination and license fees for board's operation
8521	DIALYSIS TECHNICIAN FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8521-999	Cash Control (30-7C-4)	28,586.14	42,910.00	17,589.58	53,906.56	Fees for the administration operation & coordination of of regulatory activities benefiting the public.
0908 - BOARD OF CHIROPRACTIC EXAMINERS						
8522	OPERATING FUND					
8522-999	Cash Control (30-16-3)	47,497.33	87,377.81	82,154.32	52,720.82	Examination and license fees for operation of board
0909 - BOARD OF DENTISTS / DENTAL HYGIENISTS						
8525	OPERATING FUND					
8525-999	Cash Control (30-4-4a, 30-4A-16 & 30-24-4)	182,414.83	387,824.46	303,977.39	266,261.90	Examination and license fees for operation of board
0910 - BOARD OF LANDSCAPE ARCHITECTS						
8528	OPERATING FUND					
8528-999	Cash Control (30-22-5)	22,232.72	9,275.00	11,301.71	20,206.01	License fees for operation of the board
0911 - BOARD OF OCCUPATIONAL THERAPISTS						
8531	OPERATING FUND					
8531-999	Cash Control (30-28-5)	67,120.00	90,664.00	64,932.96	92,851.04	License & examination fees for operation of board
0912 - BOARD OF OPTOMETRY						

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8534	OPERATING FUND					
8534-999	Cash Control (30-8-3)	99,564.10	98,980.32	129,007.34	69,537.08	Licensing fees for operation of board
0913 - BOARD OF PHARMACY						
8537	OPERATING FUND					
8537-999	Cash Control (30-5-9 & 14b)	1,881,846.86	625,214.41	821,229.31	1,685,831.96	Licensing fees for operation of board
8857	CONSOLIDATED FEDERAL FUND					
8857-999	Cash Control (4-11-3)	5,121.83	11,308.49	11,308.49	5,121.83	Federal funds to administer the WV Board of Pharmacy.
0914 - BOARD OF PSYCHOLOGISTS						
8540	OPERATING FUND					
8540-999	Cash Control (30-21-6)	28,010.08	106,565.00	100,189.87	34,385.21	License fees for operation of board
0915 - BOARD OF RADIOLOGIC TECHNOLOGISTS						
8543	OPERATING FUND					
8543-999	Cash Control (30-23-5)	51,119.88	191,390.00	169,455.40	73,054.48	Licensing fees for operation of board
0916 - BOARD OF SANITARIANS						
8546	OPERATING FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8546-999	Cash Control (30-17-7)	9,990.71	2,240.00	4,018.16	8,212.55	Licensing fees for operation of board
0917 - BOARD OF PROFESSIONAL ENGINEERS						
8549	OPERATING FUND					
8549-999	Cash Control (30-13-10)	830,904.60	720,502.50	620,124.52	931,282.58	Licensing fees for operation of board
0918 - BOARD OF ACCOUNTANCY						
8552	OPERATING FUND					
8552-999	Cash Control (30-9-3)	200,577.01	341,039.90	286,545.76	255,071.15	Licensing fees for operation of board
0919 - BOARD OF ARCHITECTS						
8555	OPERATING FUND					
8555-999	Cash Control (30-12-3)	229,484.29	140,975.00	133,526.06	236,933.23	Licensing fees for operation of board
0921 - BOARD OF OSTEOPATHY						
8600	OPERATING FUND					
8600-999	Cash Control (30-14-3 & 30-14A-3)	575,693.96	189,251.13	233,209.52	531,735.57	Licensing fees for operation of board
0922 - BOARD OF PHYSICAL THERAPY						

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8603	OPERATING FUND					
8603-999	Cash Control (30-20-5 & 30-24-6)	33,201.35	190,396.33	210,899.26	12,698.42	Licensing fees for operation of board
0923 - BOARD OF VETERINARY MEDICINE						
8606	OPERATING FUND					
8606-999	Cash Control (30-10-3)	183,755.36	202,275.50	171,422.81	214,608.05	Licensing fees for operation of board
0926 - PUBLIC SERVICE COMMISSION						
8623	PUBLIC SERVICE COMMISSION FUND					
8623-999	Cash Control (24-1-5 & 24-3-6)	5,705,998.86	18,690,088.35	18,609,096.97	5,786,990.24	License fees on public utilities and fees for certification of papers and records for operation of the public service commission
8624	GAS PIPELINE FUND					
8624-999	Cash Control (24B-5-3)	444,292.52	292,566.89	710,516.11	26,343.30	Federal reimbursements and license fees for operation of gas pipeline safety division
8625	MOTOR CARRIER DIVISION FUND					
8625-999	Cash Control (24A-6-6)	1,116,973.80	2,754,504.89	2,099,856.70	1,771,621.99	Federal reimbursements and special assessment annual fees for motor carriers for operation of division
8626	MOTOR CARRIER OUT OF STATE LICENSES FUND					
8626-999	Cash Control (24A-6A-5)	58,933.56	817.00	0.00	59,750.56	Fees for regulation of out of state motor carriers
8627	CONSUMER ADVOCATE FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8627-999	Cash Control (24-1-5 & 24-3-6)	278,527.79	731,000.00	839,760.08	169,767.71	Fees transferred from fund 8623 to intervene as a party on behalf of residential customers of utility services
8629	MOTOR CARRIER - LAW ENFORCEMENT INVESTIGATIVE FUND					
8629-999	Cash Control (60A-7-707)	6,700.42	0.00	0.00	6,700.42	Proceeds from the sale of forfeited property seized by PSC investigators
8630	WIRELESS ENHANCED 911 FEES					
8630-999	Cash control (24-6-6b)	6,055,289.14	290,667.18	0.00	6,345,956.32	911 fees to be disbursed by the public service commission to counties based on percentage.
8631	CABLE FUND					
8631-999	Cash control (24D-1-2)	177,098.10	53,707.68	62,031.20	168,774.58	Other collections, fees, licenses to administer the cable television systems act.
8632	ENHANCED 911 WIRELESS TOWER ACCESS ASSISTANCE FUND					
8632-999	Cash Control (24-6-6b)(b)	214,128.26	999,999.96	714,128.24	499,999.98	Other collections, fees, licenses & income to provide loans & grants in support of the enhanced wireless tower access program as set forth in HB 3208 2005.
8633	GIFTS, GRANTS AND DONATIONS					
8333-999	Cash Control (4-11-2)	181,866.23	111,543.35	228,537.60	64,871.98	Other collections, fees, licenses & income to expend non-federal grant, gifts, grants and donations.
8743	CONSOLIDATED FEDERAL FUNDS MOTOR CARRIER DIVISION FUND					
8743-999	Cash control (4-11-3)	726,980.05	1,914,466.00	1,084,166.51	1,557,279.54	Federal funds for regulation of motor carriers.
8744	CONSOLIDATED FEDERAL FUNDS GAS PIPELINE FUND					
8744-999	Cash control (4-11-3)	462,016.82	4,953.00	280,928.70	186,041.12	Federal funds to monitor gas pipeline safety regulations.

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8914	PUBLIC SERVICE COMMISSION WEIGHT ENFORCEMENT FUND					
8914-999	Cash control (24A-1A-1)	10.00	0.00	0.00	10.00	Fund Transfer to administer the coal resource transportation road permitting program & otherwise enforce the provisions of chapter 24 of the WV code relating to the weight of coal trucks.
Subtotal		15,428,815.55	25,844,314.30	24,629,022.11	16,644,107.74	

0927 - REAL ESTATE COMMISSION

8635	REAL ESTATE COMMISSION FUND					
8635-999	Cash Control (47-12-10)	1,211,148.74	641,204.25	597,901.05	1,254,451.94	Real estate brokers and salespersons' fees for operation & expenses of commission

0929 - BOARD OF FORESTERS

8643	OPERATING FUND					
8643-999	Cash Control (30-19-3 & 7)	9,341.59	13,202.00	9,913.69	12,629.90	Licensing fees for operation of board

0930 - BOARD OF EXAMINERS FOR SPEECH-LANGUAGE PATHOLOGY & AUDIOLOGY

8646	OPERATING FUND					
8646-999	Cash Control (30-32-11 & 17)	154,926.61	25,402.12	85,094.87	95,233.86	Licensing fees for operation of board

0932 - REHABILITATION SERVICES

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8653	CONSUMER SALES TAX CLEARING FUND					
8653-999	Cash Control (11-15-3)	85.32	-85.32	0.00	0.00	Consumer sales tax remitted to state tax dept.
8654	GIFTS & DONATIONS FUND					
8654-999	Cash Control (18-10A-7)	120.00	450.00	0.00	570.00	Gifts and donations for rehabilitation services
8656	REHABILITATION STUDENT UNION FUND					
8656-999	Cash Control (18-10B-9)	35,167.60	0.00	0.00	35,167.60	Student union receipts to operate student union
8658	HOT LUNCH PROGRAM FUND					
8658-999	Cash Control (18-10A-5)	36,003.32	0.00	36,003.32	0.00	Federal funds for hot lunch program
8664	REHABILITATION CENTER SPECIAL FUND					
8664-999	Cash Control (18-10A-6a)	402,591.16	2,162,937.62	1,765,710.86	799,817.92	Federal funds, insurance proceeds & collections to develop 5 year plan for rehabilitation center
8665	TECH RELATED ASST REVOLV FOR IND WITH DISB					
8665-999	Cash Control (18-10A-6a)	51,672.91	8,697.00	16,737.32	43,632.59	Other collections, fees, licenses and income to make loans for technology related assistance to qualified individuals.
8734	CONSOLIDATED FEDERAL FUNDS GENERAL ADMINISTRATIVE FUND					
8734-999	Cash Control (4-11-3)	42,783.95	17,676,253.62	16,878,123.15	840,914.42	Federal funds and matching grants to provide basic rehabilitation services for disabled citizens on a statewide basis.

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE	
8890	DISABILITY DETERMINATION SERVICES						
8890-999	Cash Control (4-11-2)	286,606.73	17,092,539.28	17,279,589.61	99,556.40	Federal funds for the benefit of the Social Security Administration to administer disability determination services.	2007
Subtotal		855,030.99	36,940,792.20	35,976,164.26	1,819,658.93		

0935 RESPIRATORY CARE BOARD

8676	BOARD OF RESPIRATORY CARE FUND						
8676-999	Cash Control (30-34-6)	193,746.16	97,475.00	101,604.16	189,617.00	License application and renewal fees to administer the board	

0936 - BOARD OF DIETITIANS

8680	BOARD OF DIETITIANS FUND						
8680-999	Cash Control (30-35-5)	38,916.50	18,675.00	17,298.02	40,293.48	License fees for board's operation.	

0937 - BOARD OF ACUPUNCTURE

8677	BOARD OF ACUPUNCTURE						
8677-999	Cash Control (30-36-8)	30,562.07	4,000.00	12,307.30	22,254.77	License fees for board's administration	

0938 MASSAGE THERAPISTS BOARD

8671	MASSAGE THERAPISTS BOARD						
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FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
8671-999	Cash Control (30-37-6)	175,578.22	72,580.00	107,287.93	140,870.29	License fees and civil contingency fund loan to administer the Massage Therapists Board.
0939 - WV COURTHOUSE FACILITIES IMPROVEMENT AUTHORITY						
8685	WV COURTHOUSE FACILITIES IMPROVEMENTFUND					
8685-999	Cash Control (29-26-6)	2,582,833.78	2,200,719.02	1,704,047.48	3,079,505.32	Other collections, fees, licenses, gifts & grants for the operation to the WV Courthouse Facilities Improvement Authority.
0940 - WV STATEWIDE ADDRESSING AND MA						
8698	WV STATEWIDE ADDRESSING & MAPPING FUND					
8698-999	Cash Control (24E-1-5a)	3,879,655.87	97,246.55	1,766,493.03	2,210,409.39	Special funds to be used specifically for programs of the Wv Statewide Addressing & Mapping Board.
0941 - COAL HERITAGE AREA AU						
8611	GIFTS , GRANTS AND DONATIONS					
8611-999	Cash Control (29-27-5(9))	31,998.03	206,139.27	138,854.31	99,282.99	Other collections, fees, licenses, income & inter-agency federal payments for the benefit of the National Coal Heritage-Area Authority.
0942 - COAL HERITAGE HIGHWAY AUTHORITY						
8697	COAL HERITAGE HIGHWAY AUTHORITY FUND					
8697-999	Cash Control (29-28-12)	80,912.24	406,703.12	475,507.97	12,107.39	Investment earnings, non-federal grants & inter-agency federal payments for the benefit of the
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				81,838.37	Coal Heritage Highway Authority.
8861	CONSOLIDATED FEDERAL FUND					
8861-999	Cash Control	383.07	42,247.71	42,021.46	609.32	Federal funds for the benefit of the

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
	(4-11-3)					Coal Heritage Highway Authority.
Subtotal		81,295.31	448,950.83	517,529.43	94,555.08	
0943 - WV FOR NURSING						
9010	CENTER FOR NURSING					
9010-999	Cash Control (18 &18B)	610,813.40	511,390.00	739,167.86	383,035.54	Other collections, fees, licenses & income to address the issue of recruitment & retention of nurses in WV & provide loan & scholarship programs.
0944 - WV ECONOMIC DEVELOPMENT AUTHORITY						
9060	WVIAJDC CASH CLEARING FUND					
9060-999	Cash Control (31-15-3A)	16,044,985.68	29,415,675.13	42,099,399.39	3,361,261.42	Other collections, fees, licenses & interest income for the Misc boards and commissions.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				1,943,665.22	
9061	INDUSTRIAL DEVELOPMENT LOANS					
9061-999	Cash Control (31-15-7)	3,511,788.16	22,295,832.85	19,277,128.77	6,530,492.24	Other collections, fees, licenses & interest income for the operation of the WV Economic Development Authority.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				26,556,064.07	
9062	WVEDA DEBT SERVICE SERIES 1992A					
9062-999	Cash Control (29-18-10-11)	0.00	448,598.20	448,598.20	0.00	Other collections, fees, licenses & interest income for the WVEDA DEBT Service series 1992A.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				0.00	

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
9063	WVEDA CREDIT INSURANCE					
9063-999	Cash Control (31-15-8 & 17-16A-23) (B)	0.00	871,382.70	869,202.70	2,180.00	Other collections, fees, licenses & interest income for the WVEDA DEBT insurance fund.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				9,084,906.40	
9064	SMALL BUSINESS ENVIRONMENTAL LOAN FUN					
9064-999	Cash Control (22-24-5)	24,534.59	9,979.34	9,951.16	24,562.77	Other collections, fees, licenses & interest income for the WVEDA Small Business Environmental Loan fund.
9065	ECONOMIC DEVELOPMENT AUTHORITY PROJECT					
9065-999 New	Cash Control (29-22-18A(d)(2))	0.00	19,000,000.00	19,000,000.00	0.00	Excess Lottery Revenue to fund The Economic Development Authority Economic Development Projects. 2007
9066-999	ECONOMIC DEVELOPMENT PROJECT BRIDGE LOAN FUND					
9066-999	Cash Control (22-24-5)	145,261.21	2,387,771.09	0.00	2,533,032.30	Other collections, fees, licenses & interest income for the EDP Bridge Loan Fund.
	Subtotal	19,726,569.64	74,429,239.31	81,704,280.22	50,036,164.42	

0950 - TREASURY INVESTMENTS BOARD

9151	BOARD OF TREASURY INVESTMENTS INVESTMENT FUND					
9151-999	Cash Control (12-6C-19)	360,930,244.93	0.00	-140,194,066.08	501,124,311.01	Investment Services fees to pay for the reasonable & necessary expenses incurred by the Treasury Board in rendering its services.
9152	BOARD OF TREASURY INVESTMENTS FEE FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
9152-999	Cash Control (12-6C-19)	507,450.13	2,404,595.78	2,233,701.98	678,343.93	Investment Services fees to pay for the reasonable & necessary expenses incurred by the Treasury Board in rendering its services.
Subtotal		361,437,695.06	2,404,595.78	-137,960,364.10	501,802,654.94	

1200 - AUDITOR'S OFFICE

1201	PUBLIC SERVICE CORPORATION TAXES FUND					
1201-999	Cash Control (11-6-13&18)	228,470.35	155,612,849.61	155,638,904.30	202,415.66	Public service property taxes levied and apportioned by state auditor to school districts, counties and municipalities.
1202	DELINQUENT LAND TAX FUND					
1202-999	Cash Control (11-6-23)	50,709.17	1,107,433.93	1,120,603.53	37,539.57	Delinquent public service property taxes collected and then apportioned by the state auditor.
1203	PUBLIC UTILITIES TAX LOSS RESTORATION FUND					
1203-999	Cash Control (11-6-27)	157,074.25	88,930.43	97,991.79	148,012.89	One percent of the gross receipts deposited by the auditor in the public utilities operating fund and shall be distributed quarterly on a proportional basis to counties and municipalities.
1204	FLOOD CONTROL FUND					
1204-999	Cash Control (11-6-23 & 20-3-18)	19,895.35	373,908.88	393,804.23	0.00	Federal funds and interest for flood control, navigation and allied purposes.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				281,823.35	
1206	LAND OPERATING FUND					
1206-999	Cash Control (11A-3-36)	293,626.60	950,861.94	1,174,346.72	70,141.82	Surplus proceeds from sale of delinquent land, redemption fees & publication fees for operation

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						and maintenance of land dept. with surplus over \$100,000 to go to the general school fund.
1207	SOCIAL SECURITY CONTRIBUTION FUND					
1207-999	Cash Control (5-7-6)	30,533.39	0.00	1,950.79	28,582.60	Contributions, interest & appropriations paid to federal agency in accordance with federal law.
1208	REVENUE CLEARING FUND					
1208-999	Cash Control	811.73	47.94	0.00	859.67	Revenue Clearing Account
1211	REAL ESTATE TIME SHARING FUND					
1211-999	Cash Control (36-9-24& 25)	228,681.63	157,034.50	86,012.96	299,703.17	Fees to be used for administration of time sharing division.
1212	NATIONAL FOREST FUND					
1212-999	Cash Control (20-3-17)	7,367.23	2,242,254.98	2,249,622.21	0.00	Proceeds from national forests for distributon by state auditor to counties in which forest is located for schools & roads.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				135,817.04	
1213	EMLOYEES BOND PURCHASES FUND					
1213-999	Cash Control (12-3-13A)	162.50	528,406.25	528,350.00	218.75	Authorized deductions from state employees for bond purchase.
1215	FAMILY PROTECTION SHELTERS FUND					
1215-999	Cash Control (59-1-28a)	24,511.00	204,192.00	205,768.00	22,935.00	Additional marriage & divorce license fees transferred to fund 5057-640 to build & maintain local family protection shelters interest on refunds to state due to overcharges by Exxon to be used for energy programs as directed

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						by the court.
1218	STRIPER WELL NDL 378 FUND					
1218-999	Cash Control (12-2-2)	0.00	69,155.30	69,155.30	0.00	Interest, penalties and refunds to state due to overcharges.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				1,497,772.18	
1225	SECURITIES REGULATION FUND					
1225-999	Cash Control (32-4-406)	620,054.13	2,817,609.15	2,652,935.77	784,727.51	Twenty percent of all fees collected are used to administer the securities div. If the fund's ending balance exceeds \$150,000, the excess amount shall be deposited the general revenue fund.
1227	PUBLIC UTILITY TAX ADMINISTRATION FUND					
1227-999	Cash Control (11-6-26)	1,784,462.05	2,169,613.67	2,603,337.45	1,350,738.27	Three-eighths of one percents of gross receipts from assessment on public service corporations property taxes for operations of public utilities division with ending balance over \$50,000 to general revenue fund.
1228	ENFORCEMENT OF GUARDIANSHIP AND CONSERVATORSHIP					
1228-999	Cash Control (44A-2-1(d))	0.00	13,132.94	13,132.94	0.00	Fees to be used for administration of the enforcement of guardianship and conservatorship act fund.
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-08				37,512.15	
1233	TECHNOLOGY SUPPORT & ACQUIWITION					
1233-999	Cash Control (12-3-10C)	164,501.46	668,627.30	683,350.71	149,778.05	Other collections & fees to expand the capabilities of data center, support payroll & WVFIMS application systems.
1234	PURCHASING CARD ADMINISTRATION FUND					
1234-999	Cash Control (12-3-10D)	101,881.83	3,034,968.83	3,136,508.14	342.52	Other collections to fund the Purchasing Card administration.

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-08				695,063.80	
1235	CHIEF INSPECTORS FUND					
1235-999	Cash Control (6-9-8)	150,464.40	2,902,040.59	3,046,597.35	5,907.64	Statutory transfers, other collections & fees to administer the Chief Inspector Fund.
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-08				1,063,758.44	
1236	MOTOR VEHICLE ADMINISTRATION FUND					
1236-999	Cash Control (11-6G-17)	502,113.01	88,930.43	212,044.89	378,998.55	One percent of the gross receipts to be deposited into this fund. The auditor shall reimburse the Tax & Motor Vehicles Divisions for expenses incurred. The reimbursement not to exceed one third of the annual deposits. The fund balance to be used by the Auditor's Office to fund the operations of the interstate commerce.
1237	MOTOR VEHICLE AD VALOREM FUND					
1237-999	Cash Control (11-6g-12)	106,572.99	8,679,867.76	8,544,349.97	242,090.78	Ad valorem & registration fees to be delivered to the Auditor's Office. Upon receipt of funds, the auditor transmits them within thirty days to several counties.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				1,252,656.74	
1238	EMPLOYEES BOND PURCHASE - I BONDS					
1238-999	Cash Control (12-3-13a)	25,025.00	269,275.00	294,300.00	0.00	Deductions from state officials & employees to pay taxes & purchase state government bonds.
8807	NATIONAL WHITE COLLAR CRIME CENTER					
8807-999	Cash Control (4-11-3)	2,570.04	9,990,592.00	9,988,907.89	4,254.15	Federal funds to help fight economic crimes such as telemarketing fraud, computer crime & embezzlement.

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
9400	IRRREDUCIBLE SCHOOL FUND					
9400-999	Cash Control (Article XII, Section 4, & irreducible school fund amendment to state constitution)	1,680.45	669,142.13	670,732.58	90.00	All monies over \$1,000,000 interest from the school fund to be used for the support of free schools of the state.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				1,669,052.13	
	Subtotal	4,501,168.56	192,638,875.56	193,412,707.52	10,360,792.43	

1300 TREASURERS OFFICE

1301	COLLEGE PREPAID TUITION & SAVINGS PGM ADMIN ACCNT					
1301-999	Cash Control (18-30-61)	744,987.72	902,222.80	697,742.87	949,467.65	Other collections, fees, licenses, & income to provide for the administra- tion of the WV Pre-Paid Tuition Trust Fund.
1302	REWRITE OLD/LOST CHECKS FUND					
1302-999	Cash Control (12-3-1)	437.89	3,384.72	0.00	3,822.61	Reissuing of six-month checks.
1304	FOREIGN CHECK FEES CLEARING FUND					
1304-999	Cash Control (12-3-1)	2,967.26	0.00	0.00	2,967.26	Clearing fund for foreign check fees.
1307	LIQUOR MUNICIPAL TAX FUND					
1307-999	Cash Control (60-3A-21)	20,223.29	8,388,959.06	8,388,438.70	20,743.65	Tax on liquor sales for payments to municipalities & counties.
1309	MUNICIPAL PENSION & PROTECTION FD 1% DISTRIBUTION FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
1309-999	Cash Control (33-3-14d&33-12-16a)	33,928,641.84	25,659,866.89	25,973,481.26	33,615,027.47	Insurance tax transferred from fund 7155 to be distributed to the various municipal policemen's & firemen's pension & relief funds & volunteer fire companies and departments.
1311	COUNTY COAL REVENUE FUND 75% FUND					
1311-999	Cash Control (11-13A-6)	38,909.20	20,523,094.57	20,523,094.57	38,909.20	Coal severance tax of which 75% is redistributed only to coal.
1312	COUNTY AND MUNICIPAL FUND 25%					
1312-999	Cash Control (11-13A-6)	489.06	6,841,031.52	6,840,574.67	945.91	Coal severance tax of which 25% is redistributed to all counties regardless of coal production.
1313	SPECIAL INCOME TAX REFUND RESERVE FUND					
1313-999	Cash Control (11-21-93)	45,019,318.96	0.00	0.00	45,019,318.96	Personal income tax held to make refunds.
1315	FIRE PROTECTION DISTRIBUTION FUND					
1315-999	Cash Control (33-3-33)	3,173,983.94	11,856,346.31	12,799,873.54	2,230,456.71	Transfers from fund 7158 & investments to be distributed to each volunteer fire company or department.
1321	FEDERAL CASH MANAGEMENT - ADMINISTRATION FUND					
1321-999	Cash Control (12-6-1)	53,528.13	32,000.00	73,986.90	11,541.23	Statutory transfers to pay federal cash management administrative expenses.
1322	BANKING SERVICE EXPENSE FUND					
1322-999	Cash Control (12-6-1)	8,738,793.90	2,616,166.50	4,140,765.38	7,214,195.02	Statutory transfers to pay state banking service expenses.
1323	FEDERAL CASH MANAGEMENT INTEREST FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
1323-999	Cash Control (12-6-1)	81,199.00	693,000.00	336,368.00	437,831.00	Statutory transfers to pay Federal government interest income due.
1324	ABANDONED PROPERTY CLAIMS TRUST FUND					
1324-999	Cash Control (36-8-13a & b)	23,758,348.60	16,113,670.37	5,362,079.40	34,509,939.57	The administrator shall retain at least \$100,000 of the forfeiture property proceeds to administer abandoned property claims trust fund and the balance shall be deposited in the general revenue fund.
1326	PREPAID TUITION TRUST FUND					
1326-999	Cash Control (18-30-6a)	0.00	-2,530,548.09	-2,530,548.09	0.00	Other collections, fees, licenses & income to fund the Prepaid Tuition Trust Fund Administration account.
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-08				98,614,059.08	
1329	TECHNOLOGY SUPPORT & ACQUISITION					
1329-999	Cash Control (12-3-10c & b)	106,371.77	354,431.40	399,573.41	61,229.76	Statutory transfers to fund technology projects in the State Treasure's Office.
1330	STATE LOAN POOL					
1330-999	Cash Control (12-6-9e)	-139,793,735.30	267,885.48	-15,168,114.52	-124,357,735.30	Loans from pools established in the consolidated fund will assist in providing the needed capital to assist business & industrial development.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				116,357,735.30	
1331	INSURANCE TAX FUND					
1331-999	Cash Control (33-3-14d)	0.00	105,782,241.46	105,782,241.46	0.00	Insurance premium tax transfers to fund municipal policemen's pension, firemen's pension & relief funds & the teachers retirement system
1333	SAFE ROAD BOND DEBT SERVICE FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
1333-999	Cash Control (17-26-3 & 17-26-4)	0.00	49,997,981.30	49,997,981.30	0.00	Statutory transfers to pay bonds' interest or to pay off retiring bonds.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				0.00	
1336	VOLUNTEER FIRE DEPARTMENT AUDIT ACCOUNT					
1336-999	Cash Control (12-4-14(C))	583,291.29	591,780.66	462,925.60	712,146.35	The legislative auditor's office may assign employees to perform audits of the disbursement of funds or grants to volunteer fire departments.
1338	VETERAN'S LOTTERY FUND					
1338-999	Cash Control (29-22-9A(d))	0.00	822,259.48	822,259.48	0.00	Veterans benefit game, interest earned, gifts & grants to be deposited in the consolidated investments pool.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				2,947,384.47	
1339	WASTE COAL - PRODUCING COUNTIES FUND					
1339-999	Cash Control (11-13A-3d(F)(1))	296,295.43	327,599.43	270,666.07	353,228.79	Funds to administer the waste coal projects.
1340	W COMPENSATION ABANDONED PROPERTY ACCOUNT					
1340-999	Cash Control (23-3-4)	1,069,319.29	134,130.12	0.00	1,203,449.41	Ninety days after the state treasurer has advertised the accounts & paid claims, he shall remit the balance of the funds to the Worker's Compensation Fund.
1341	PREPAID TUITION TRUST ESCROW ACCOUNT					
1341-999	Cash Control (18-30-6)(h)(i)(2))	0.00	129,533.93	129,533.93	0.00	Statutory transfers & interest earnings to guarantee payment of prepaid tuition plan contracts issued by the WV College prepaid Tuition & Savings Program Board
	ACCOUNT INVESTMENT BALANCE WITH IMB AS OF 06-30-08				2,540,514.52	
1343	FLOOD INSURANCE TAX FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
1343-999	Cash Control (33-3-14d)	840,670.04	332,371.07	113,001.91	1,060,039.20	Statutory transfer to provide grants to political subdivisions for flood plain management issues with the advice of Emergency Services.
1345	TREASURER'S ELECTRONIC COMMERCE FUND					
1345-999	Cash Control (12-3A-6b)	562,353.73	1,623,893.25	1,547,816.60	638,430.38	Revenue collections from spending units to cover banking expenses incurred by treasurer on behalf of spending units.
1346	TREASURER'S SAFEKEEPING FUND					
1346-999	Cash Control (12-5-5(b))	9,090.65	1,154,634.66	961,184.90	202,540.41	Litigation, Awards & court settlements & investment earnings for the protection & handling of cash securities & to provide escrow services to state agencies.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				6,065,794.18	
1347	ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICT FUND					
1347-999	Cash Control (7-22-8)	112,555.71	10,148,662.48	10,085,399.45	175,818.74	Gifts, bequests, transfers, donations or appropriation received from any governmental entity and any appropriation by the Legislature for this purpose.
1349	REGIONAL JAIL OPERATIONS PARTIAL REIMBURSEMENT FUND					
1349-999	Cash Control (31-20-10b)(a)(f)	4,135,675.60	4,249,886.33	4,135,675.60	4,249,886.33	Fees collected & deposited in the State Treasury & within ninety days of the first day of July, 2006 & annually thereafter, each participant shall receive its reimbursement from this Fund.
1350	DEFERRED COMPENSATION ADMINISTRATION ACCOUNT					
1350-999 New	Cash Control (5-10B-3)	0.00	54,432.07	54,432.07	0.00	Other collections, fees, License and Incomes to administer the Deferred Compensation Fund. 2007
1355	DEFERRED COMPENSATION MATCHING FUND					
1355-999 New	Cash Control (5-10B-10a)	0.00	1,087,422.51	1,087,422.51	0.00	Statutory transfers to administer the WV Deferred Compensation 2007

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				3,087,422.51	Matching Program established by the Legislature.
1356	HATFIELD MCCOY RECREATION FUND					
1356-999 New	Cash Control (20-14-8)C	0.00	5,000.00	0.00	5,000.00	To administer the Hatfield-Mccoy Recreation Authority. 2007
8692	CONSOLIDATED FUND - STATE ACCOUNT					
8692-999	Cash Control (12-6-8)	-1,068,683,771.56	55,771,543.69	471,670,469.91	-1,484,582,697.78	Special investment fund to be managed by the board and designated as the consolidated fund.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				1,492,268,724.63	
8694	LOCAL GOVERNMENT INVESTMENT FUND					
8694-999	Cash Control (12-6-8)	240.00	26,652,691.33	26,652,359.79	571.54	Moneys held in the various funds & accounts administered by the board shall be invested as permitted by this article & subject to the restrictions contained in this article.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				137,333,272.64	
	Subtotal	-1,085,199,814.56	350,587,575.30	741,610,686.67	382,991,981.40	
1400 - DEPARTMENT OF AGRICULTURE						
1401	AGRICULTURE FEES FUND					
1401-999	Cash Control (19-2A-18)	1,004,672.82	2,143,259.74	2,235,056.95	912,875.61	Fees for inspection of milk, fruit, vegetables, feed, seed, livestock & grading, etc. for operating expenses.
1402	INDIRECT COST FUND					
1402-999	Cash Control (19-2B-3)	74,516.79	-4,117.92	-101,982.16	172,381.03	Interest, gifts, grants, state, & federal funds for indirect costs

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						of meat inspection program.
1403	FARMER'S MARKET OPERATING FUND					
1403-999	Cash Control (19-1-4a, 19-1-3a & 19-2-2)	37,326.55	214,042.36	196,191.49	55,177.42	Farm sales & rental fees for operating the farmer's markets.
1404	SALE LAB/OFFICE BUILDING-MOORFIELD WV FUND					
1404-999	Cash Control (HB 1317, regular session,1981 Legislature)	58,951.71	8,147.06	7,099.88	59,998.89	Land sale & office rental fees for capital improvements at new agriculture center, Hardy County.
1405	RURAL RESOURCES SPECIAL REVENUE FUND					
1405-999	Cash Control (19-1-4a, 19-1-3a &19-2-3)	85,649.44	73,892.80	37,008.03	122,534.21	Grants, sales, rental fees & rent transferred from fund 0250 to promote production, quality & maketing of agriculture products.
1407	GYPSY MOTH SUPPRESSION FUND					
1407-999	Cash Control (19-1A-3)	337,624.10	1,005,739.55	762,723.06	580,640.59	Landowners payments for gypsy moth suppression program.
1408	WEST VIRGINIA RURAL REHABILITATION PROGRAM					
1408-999	Cash Control (19-1-4a)	1,791,587.80	122,200.60	-57,547.98	1,971,336.38	State funds from fund 0131, farm student loan payments & interest to develop enterprises in agricultural commodities.
1409	GENERAL JOHN MCCAUSLAND MEMORIAL FARM FUND					
1409-999	Cash Control (19-26-2)	57,714.57	35,318.90	84,724.62	8,308.85	Farm sales, earned interest & miscellaneous collections for farm operations, repairs, improve- ments and perpetual care of memorial.
1410	SOIL CONSERVATION OPERATING ACCOUNT FUND					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
1410-999	Cash Control (19-21A-4)	764,762.90	384,907.23	400,641.02	749,029.11	Sales, rental fees, federal funds from 8708, grants made by land-owners to districts & interest to aid in erosion control of their lands, prevention of flood water and sediment damage.
1411	SOIL CONSERVATION SMALL WATERSHED PROGRAM FUND					
1411-999	Cash Control (19-21A-4 & 17-16A-23)	291,971.14	310,670.98	521,193.34	81,448.78	Transfers from fund 1010, federal funds, rental fees, interest and funds from sale of lands to purchase additional land for watershed use to assist in development of watershed projects.
1412	FARM OPERATING FUND					
1412-999	Cash Control (19-12A-6a)	144,738.57	1,563,117.07	1,287,358.19	420,497.45	Transfers from fund 8615, rental fees, insurance refunds & farm sales to operate farm fund with all over \$1500,000 to general
1421	AQUACULTURE PROJECT					
1421-999	Cash Control (19-29-1)	44,132.51	0.00	44,132.51	0.00	Transfers from the Governor's Office to fund WV Aquaculture.
1431	RALEIGH COUNTY AQUACULTURE PROJECT - GOV CONT FUND					
1431-999	Cash Control (5-1-18 & 15-5-13)	23,450.56	0.00	17,331.46	6,119.10	Statutory transfers & miscellaneous collections for the Raleigh County Aquaculture project.
1433	AGRICULTURE PROJECTS - GOV. CIVIL CONT. FUND					
1433-999	Cash Control (5-1-18 & 15-5-13)	25,201.92	0.00	3,505.64	21,696.28	Operating funds transfer & cost share from landowners to fund the gypsy moth suppression and eradication program.
1437	MCCAUSLAND FARM - INSURANCE ACCOUNT					
1437-999	Cash Control (5-1-18 & 15-5-13)	69.55	0.00	69.55	0.00	Insurance proceeds building loss to offset expenses reimbursed by insurance.

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
1446	GOVERNMENT DONATED FOOD FUND					
1446-999	Cash Control (19-30-3a)	894,314.44	2,730,626.42	2,628,500.24	996,440.62	Other collections, fees, licenses & income to offset operating expenses of the Government foods Program.
1458	FLOOD DISASTER, MAY/JUNE 2004					
1458-999	Cash Control (5-1-18 & 15-5-13)	185,000.00	16,631.38	197,012.32	4,619.06	Governor's Contingency Fund to provide assistance related to the May/June 2004 flood.
1459	GIFTS , GRANTS AND DONATIONS					
1459-999	Cash Control (19-	307,548.17	216,187.63	208,059.77	315,676.03	Grants, gifts and donations for general expenditures.
1461	HURRICANE SEPTMBER 2004 DR1558					
1461-999	Cash Control (5-1-18 & 15-5-13)	926,046.43	19,551.65	383,935.30	561,662.78	Governor's Contingency Fund to provide assistance related to the September 2004 hurricane.
1462	STREAM RESTORATION - GOV CIVIL CONT					
1462-999	Cash Control (5-1-18)	311,730.87	1,000,000.00	15,383.15	1,296,347.72	Governor's Contingency Fund to fund stream restoration.
1465	INTEGRATED PREDATION MANAGEMENT FUND					
1465-999	Cash Control (7-7-6e)	18,739.00	8,742.50	11633.88	15,847.62	Other collections, fees, License and income to protect Agriculture animals from wild predatory animals.
1466	LAKIN FARM INSURANCE FUND					
1466-999	Cash Control (12-2-2)(7)	11,705.04	0.00	1,031.88	10,673.16	Other collections, fees, License and income for repairs to facility.
1467	JANUARY 2005 FLOOD					

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
1467-999	Cash Control (4-11-2)	15,402.81	0.00	0.00	15,402.81	Other collections, fees, License and income for maintenance of State flood lands.
1468	FLOOD DISASTER, NOV 2003					
1468-999	Cash Control (4-11-2)	97,904.68	0.00	19,581.00	78,323.68	Other collections, fees, License and income for maintenance of State flood lands.
1469	FLOOD DISASTER, APRIL 2007					
1469-999 New	Cash Control (4-11-2)	0.00	141,248.44	72,920.00	68,328.44	Other collections, fees, License and income for maintenance of State flood lands. 2008
1471	DONATED FOODS INSURANCE ACCOUNT					
1471-999 New	Cash Control (12-2-2) b)	0.00	481,271.81	355,154.35	126,117.46	Other Insurance Proceeds from July 2007 warehouse claim. 2008
8736	FEDERAL FUNDS					
8736-999	Cash Control (4-11-3)	1,185,304.30	3,656,002.26	3,675,405.29	1,165,901.27	Federal funds for marketing and development of rural resources
8737	FEDERAL FUNDS					
8737-999	Cash Control (4-11-3)	142,100.48	533,257.32	553,870.44	121,487.36	Federal funds for animal disease control, plant and forest pest control and pesticide enforcement program
8783	SOIL CONSERVATION COMMITTEE - FEDERAL FUNDS					
8783-999	Cash Control (4-11-3)	909,740.18	3,802.50	0.00	913,542.68	Federal funds to maintain the states soil & water resources meat inspection program
Subtotal		9,747,907.33	14,664,500.28	13,559,993.22	10,852,414.39	

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
1500 ATTORNEY GENERAL						
1507	ANTITRUST ENFORCEMENT FUND					
1507-999	Cash Control (47-18-19)	222,494.54	203,982.73	270,872.70	155,604.57	Fines and settlements to pay costs of administering antitrust enforcement. All sums in excess of \$250,000 will revert to general revenue fund.
1509	COSUMER PROTECTION RECOVERY FUND					
1509-999	Cash Control (46A-7-111)	2,170,531.40	1,944,190.36	2,486,757.72	1,627,964.04	Civil action recoveries to make civil penalty awards to consumers.
1511	PREPAID EXPENSES					
1511-999	Cash Control (5-3-1)	8,170.78	0.00	325.53	7,845.25	Collections for expenses to be incurred at a later time.
1513	PRENEED BURIAL CONTRACT REGULATION FUND					
1513-999	Cash Control (47-18-9)	281,393.18	158,857.00	223,820.72	216,429.46	Other collections, fees, licenses & income to fund the antitrust Act.
1514	PRENEED FUNERAL GUARANTEE FUND					
1514-999	Cash Control (47-18-9)	223,094.63	94,392.18	39,143.18	278,343.63	Other collections, fees, licenses & investment income to fund the antitrust Act.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				620,216.59	
1519	TOYS R US SETTLEMENT - STUDENT EDUCATION					
1519-999	Cash Control (46A-7-102)	120,933.20	0.00	0.00	120,933.20	Other collections, fees, licenses & income to fund consumer

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						protection education.
Subtotal		3,026,617.73	2,401,422.27	3,020,919.85	3,027,336.74	
1600 SECRETARY OF STATE						
1601	FILING FEES FUND					
1601-999 New	Cash Control (3-5-8)	0.00	180,553.50	0.00	180,553.50	Other collections & fees paid by candidates for public office jurisdictions including more than one county deposited into this fund. All funds are distributed to the counties in the fiscal year following the filing period. 2008
1606	MOTOR VOTER REGISTRATION FUND					
1606-999	Cash Control (3-2-22a & 17B-2-8)	404,765.12	161,592.69	301,797.57	264,560.24	Fifty cents of license fee to register voters when renewing drivers license.
1608	PREPAID FEES & SERVICES FUND					
1608-999	Cash Control (5-2-1)	77,721.51	1,850.55	0.00	79,572.06	Prepaid fees to be used to pay for future services performed by the Secretary of State.
1612	SERVICE FEES AND COLLECTIONS ACCOUNT					
1612-999	Cash Control (59-1-2F)	922,249.44	2,533,448.11	2,878,872.22	576,825.33	Other collections & fees for the operation of the Secretary of State's office.
1613	MARRIAGE CELEBRANTS REGISTRATION FEE ADMIN FUND					
1613-999	Cash Control (SB 59)	97,908.50	17,965.00	37,383.95	78,489.55	Other collections, fees, License and income to establish a central registry of persons authorized to celebrate

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
						marriages in this state.
1615	COUNTY ASSISTANCE VOTING EQUIPMENT FUND					
1615-999	Cash Control (3-1-48)	4,121.27	584,629.23	543,263.77	45,486.73	County assistance voting fund for no interest loans to counties to obtain, modify or replace voting equipment necessary for casting and counting votes.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				591,237.81	
1616	GENERAL ADMINISTRATIVE FEES FUND					
1616-999 New	Cash Control (59-1-2)(H)(1)	0.00	789,100.50	0.00	789,100.50	Other collections & fees for the operations of the Office of the Secretary of State. 2008
8854	CONSOLIDATED FEDERAL FUND					
8854-999	Cash Control (3-1-48)	87,088.17	187,820.26	233,758.56	41,149.87	Consolidated federal fund to to administer the Help America Vote Act of 2002 in accordance with the provision of 42 USC.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				2,216,901.32	
	Subtotal	1,593,854.01	4,456,959.84	3,995,076.07	4,863,876.91	

2100 - SENATE

1701	PEIB ESCRPO FUND					
1701-999	Cash Control (5-16-23)	16,637.75	0.00	-4,670.00	21,307.75	Members contributions transferred to insurance board for coverage.

2200 - HOUSE OF DELEGATES

1715	PEIB ESCRPO FUND					
1715-999	Cash Control (5-16-23)	54,288.81	0.00	-18.86	54,307.67	Members contributions transferred to insurance board for coverage.

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
2300 - JOINT EXPENSES						
1702	COMMISSION ON SPECIAL INVESTIGATION FUND					
1702-999	Cash Control (4-5-4)	23,739.28	0.00	0.00	23,739.28	Gifts and grants for the commission's expenses.
1730	LEGISLATIVE COMPUTER SUBSCRIBER FUND					
1730-999	Cash Control (4-3-5)	181,900.43	0.00	145,334.66	36,565.77	Fees to operate & maintain legislative computer system.
1731	CRIME VICTIMS COMPENSATION FUND					
1731-999	Cash Control (14-2A-4 & 62-5-10)	435,809.33	2,056,705.09	2,121,780.88	370,733.54	Interest, court costs, filing fees & subrogation rights receipts to pay claims to victims of crime & operating expenses.
	ACCOUNT INVESTMENT BALANCE WITH BTI AS OF 06-30-08				5,739,172.72	
1732	TAX REDUCTION & FED FUNDING INCREASED COMPLIANCE					
1732-999	Cash Control (HB 4664)	5,707,000.00	0.00	0.00	5,707,000.00	
1736	JOINT EXPENSE LOTTERY FUND					
1736-99 New	Cash Control FY 2007 Budget Bill	20,000,000.00	0.00	0.00	20,000,000.00	
8738	CRIME VICTIMS COMPENSATION FUND-CONSOLIDATED FED FUNDS-FUND					
8738-999	Cash Control (4-11-2)	216,919.00	38,150.00	255,069.00	0.00	Federal funds to fund Crime Victims Compensation Fund.
	Subtotal	26,565,368.04	2,094,855.09	2,522,184.54	31,877,211.31	

FUND NO. ACCT.NO.	ORG. NO. SPENDING UNIT	CASH BALANCE 7/01/2007	REVENUE FY 2008	DISBURSEMENTS FY 2008	CASH BALANCE 06-30-2008	SOURCE AND USE
2400 - SUPREME COURT						
1752	FAMILY LAW MASTERS FUND					
1752-999	Cash Control (48-30-403)	67,430.41	974,700.66	864,008.94	178,122.13	Fees, federal & state funds to pay for services of family law masters.
1757	PARENTAL EDUCATION FUND					
1757-999	Cash Control (48-9-604)	7,581.59	161,564.00	91,463.09	77,682.50	Fees to pay for parental education classes, cost of materials and for hiring teachers.
1759	PARENT EDUCATION AND MEDIATION FUND					
1759-999	Cash Control (48-9-604)	320,232.68	119,750.52	249,956.68	190,026.52	Fees to pay for parental education classes, cost of materials and for hiring teachers.
1761	MAGISTRATE COURT SURPLUS ACCOUNT					
1761-999	Cash Control (50-3-4)(B)(2)	95,159.98	137,196.76	138,484.45	93,872.29	Funds shall be disbursed to each county magistrate court fund that generates less than \$15,000 per magistrate per year & any remaining funds in the surplus account shall be deposited by the treasurer into the state's general revenue fund.
8867	CONSOLIDATED FEDERAL FUNDS					
8867-999	Cash Control (4-11-2)(4-11-5)	221,299.64	680,647.89	812,119.68	89,827.85	Federal grants conduit.
	Subtotal	711,704.30	2,073,859.83	2,156,032.84	629,531.29	

APPENDICES

**UNITED STATES INDIVIDUAL STATE EXCISE TAX RATES
JANUARY 1, 2008**

STATE	GROSS SALES OR RECEIPTS TAX	CIGARETTE (cents per pack of 20)(A)	DISTILLED SPIRITS (\$ per gallon)(B)	MOTOR FUEL (C) (cents per gallon) GASOLINE	MOTOR FUEL (C) (cents per gallon) DIESEL
ALABAMA	4%	42.5	N/A	18	19
ALASKA	N/A	200	12.80	8	8
ARIZONA	5.6%	200	3.00	18	18
ARKANSAS	6.%	59	2.50	21.5	22.5
CALIFORNIA	7.25%	87	3.30	18	18
COLORADO	2.9%	84	2.28	22	20.5
CONNECTICUT	6	200	4.50	25	37
DELAWARE	N/A	115	5.46	23	22
FLORIDA	6	33.9	6.50	15.6	29.0
GEORGIA	4	37	3.79	18.5	19.8
HAWAII	4	180	5.98	17	17
IDAHO	6	57	N/A	26	26
ILLINOIS	6.25	98	4.5	20.1	22.6
INDIANA	6	99.5	2.68	18	16
IOWA	5	136	N/A	20.7	22.5
KANSAS	5.3	79	2.50	24	26
KENTUCKY	6	30	1.92	21	18
LOUISIANA	4	36	2.50	20	20
MAINE	5	200	N/A	27.6	28.8
MARYLAND	6	200	1.50	23.5	24.25
MASSACHUSET	5	151	4.05	21	21
MICHIGAN	6	200	N/A	19	15
MINNESOTA	6.5	123	5.03	20	20
MISSISSIPPI	7	18	N/A	18.4	18.4
MISSOURI	4.225	17	2.00	17.55	17.55

STATE SALES TAX CIGARETTE DISTILLED FUEL TAX FUEL TAX
 PER PACK SPIRITS GASOLINE DIESEL

MONTANA	N/A	170	N/A	27	27.75
NEBRASKA	5.5	64	3.75	23.9	23.3
NEVADA	6.5	80	3.60	24.055	27
NEW HAMPSHIRE	N/A	108	N/A	19.625	19.625
NEW JERSEY	7	257.5	4.40	14.5	17.5
NEW MEXICO	5	91	6.06	18.875	22.875
NEW YORK	4	150	6.44	24.4	22.65
N CAROLINA	4.25	35	N/A	30.15	30.15
N DAKOTA	5	44	2.50	23	23
OHIO	5.5	125	N/A	28	28
OKLAHOMA	4.5	103	5.56	17	14
OREGON	N/A	118	N/A	24	24
PENNSYLVANIA	6	135	N/A	31.2	38.1
RHODE ISLAND	7	246	3.75	31.	31.
S CAROLINA	6	7	2.72	16	16
S DAKOTA	4	153	3.93	22	22
TENNESSEE	7	62	4.40	21.4	18.4
TEXAS	6.25	141	2.40	20	20
UTAH	4.65	69.5	N/A	24.50	24.50
VERMONT	6	179	N/A	20	26
VIRGINIA	5	30	N/A	17.5	17.5
WASHINGTON	6.5	202.5	N/A	36	36
WEST VIRGINIA	6	55	N/A	32.2	32.2
WISCONSIN	5	177	3.25	32.9	32.9
WYOMING	4	60	N/A	14	14
DIST OF COLUMBIA	5.75	100	1.50	20.	20.

SOURCE: THE FEDERATION OF TAX ADMINISTRATORS 2008.

FOOTNOTES TO TABLE OF EXCISE TAXES

NA:

LIQOUR TAXES: There are eighteen states that have liquor monopoly systems. These states are indicated by an N/A because they cannot be compared with the other states. This table only indicates those states with gallons taxed under a license only system.

UNITED STATES INDIVIDUAL STATE INCOME TAX SYSTEM

RATES AS OF JANUARY 1,2008

STATE	%RATE LOW END	% RATE HIGH END	NUMBER OF BRACKETS	LOW BRACKET	HIGH BRACKET
ALABAMA	2.0	5.0	3	500.00	3,000.00
ALASKA	0	0	0	0.00	0.00
ARIZONA	2.59	4.54	5	10,000.0 0	150,001.0 0
ARKANSAS	1.0	7.0	6	3,699.00	31,000.00
CALIFORNI	1.0	9.3	6	6827.00	44,815.00
COLORADO	4.63		1	FLAT RATE	FLAT RATE
CONNECTI	3.0	5.0	2	10,000.0 0	10,000.00
DELAWARE	2.2	5.95	6	5,000.00	60,000.00
FLORIDA	0	0	0	0.00	0.00
GEORGIA	1.0	6.0	6	750.00	7,000.00
HAWAII	1.4	8.25	9	2,400.00	48,000.00
IDAHO	1.6	7.8	8	1,237.00	24,736.00
ILLINOIS	3.0		1	FLAT RATE	FLAT RATE
INDIANA	3.4		1	FLAT RATE	FLAT RATE
IOWA	0.36	8.98	9	1,379.00	62,055.00
KANSAS	3.5	6.45	3	15,000.0 0	30,000.00
KENTUCKY	2.0	6.0	6	3,000.00	75,000.00
LOUISIANA	2.0	6.0	3	12,500.0 0	25,000.00
MAINE	2.0	8.5	4	4,849.00	19,450.00
MARYLAND	2.0	5.5	7	1,000.00	500,000.0 0

STATE	%RATE LOW LOW END	%RATE HIGH END	NUMBER OF BRACKETS	LOW BRACKET	HIGH BRACKET
MASSACHUS	5.3		1	FLAT RATE	FLAT RATE
MICHIGAN	4.35		1	FLAT RATE	FLAT RATE
MINNESOTA	5.35	7.85	3	21,800.0 0	71,591.00
MISSISSIP	3.0	5.0	3	5,000.00	10,000.00
MISSOURI	1.5	6.0	10	1,000.00	9,000.00
MONTANA	1.0	6.9	7	2,500.00	14,900.00
NEBRASKA	2.56	6.84	4	2,400.00	27,001.00
NEVADA	0	0	0	0.00	0.00
NEW HAMPS	0	0	Dividends Interest Tax Only	Dividend s Interest Tax Only	Dividends Interest Tax Only
NEW JERSY	1.4	8.97	6	20,000.0 0	500,000.0 0
NEW MEXIC	1.7	5.3	4	5,500.00	16,000.00
NEW YORK	4.0	6.85	5	8,000.00	20,000.00
N.CAROLIN	6.0	7.75	3	12,750.0 0	60,000.00
N.DAKOTA	2.1	5.54	5	31,850.0 0	349,701.0 0
OHIO	0.618	6.24	9	5,000.00	200,000.0 0
OKLAHOMA	0.5	5.5	7	1,000.00	8,701.00
OREGON	5.0	9.0	3	2,900.00	7,300.00
PENNSYLV	3.07		1	FLAT RATE	FLAT RATE

STATE	%RATE LOW END	% RATE HIGH END	NUMBER OF BRACKETS	LOW BRACKET	HIGH BRACKET
RHODE ISLAND			25 % FEDERAL TAX LIABILTIY	25 % FEDERAL TAX LIABILIT Y	25 % FEDERAL TAX LIABILITY
SOUTH CAROLINA	0	7.0	6	2,670.00	13,350.00
S DAKOTA	0	0	0	0.00	0.00
TENNESSEE			Dividends Interest Tax Only	Dividend s Interest Tax Only	Dividends Interest Tax Only
TEXAS	0	0	0	0.00	0.00
UTAH	5		1	Flat rate	Flat rate
VERMONT	3.6	9.5	5	32,550.0 0	357,700.0 0
VIRGINIA	2.0	5.75	4	3,000.00	17,000.00
WASHINGTON	0	0	0	0.00	0.00
WEST VIRGINIA	3.0	6.5	5	10,000.0 0	60,000.00
WISCONSIN	4.6	6.75	4	9,700.00	145,460.0 0
WYOMING	0	0	0	0.00	0.00
DISTRICT OF COLUMBIA	4	8.5	3	10,000.0 0	40,000.00

SOURCE: THE FEDERATION OF TAX ADMINISTRATORS 2008