SECTION V

REVENUE CODES

Effective - July 1, 2010

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Department of Revenue
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Revenue Structure

The revenue structure in WVFIMS is distinguished by two categories: revenue classes and revenue sources. **Revenue Class** identifies the overall type of revenue (General, Federal and Special), and the **Revenue Source** identifies the specific type of revenue (sales, registration fees, etc.). At the state level, the class is considered the "parent," and specific revenue sources "children" roll up to the class (see Figure 1).

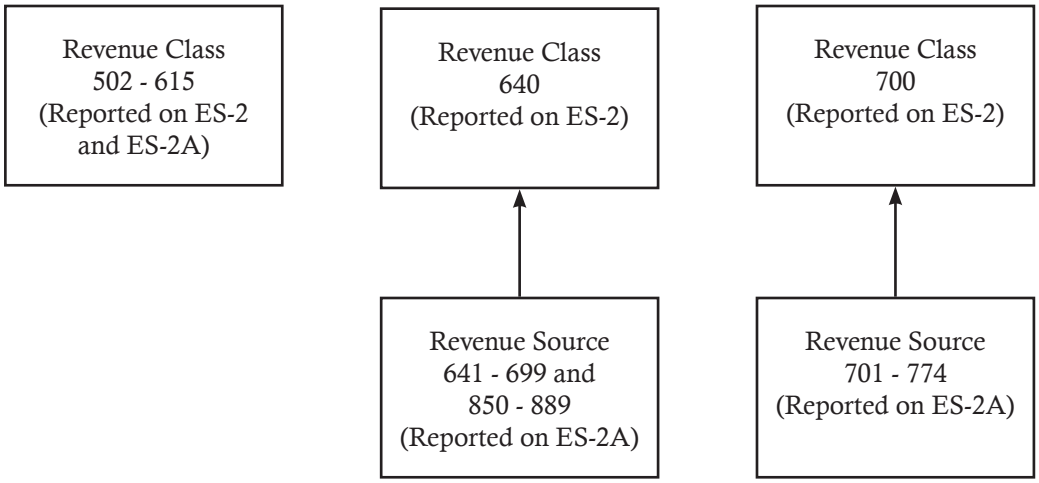
Revenue Classes 502 - 596 are primarily used to designate revenues derived from various taxes and collections that make up the General Fund of the State. Unlike revenue classes 640 and 700, these class numbers (502 - 596) do not have specific revenue sources that roll up to the parent class; therefore, the revenue class and revenue source are the same. Although this section of revenue classes is primarily designated for General Revenue collections, these classes can be used to account for revenues collected in an agency's federal or special revenue accounts. For example, an agency authorized to invest special revenue funds will derive revenue from interest earned on investments, using revenue class 523.

Revenue Classes 600 - 615 are used to designate revenues that make up the State Road Fund and are used primarily by the Department of Transportation.

Revenue Class 640 designates revenue derived from special revenue collections, and specific sources (641 - 699 and 850 - 889) roll up to this class.

Revenue Class 700 designates all revenue collected directly from the United States Federal Government, and specific sources (701 - 774) roll up to this class. All revenue collected from the United States Federal Government must be deposited in a federal fund per W.Va. Code §4-11-3 and §12-2-2(b). Do not deposit any funds but those **directly** from the United States Federal Government (no funds from another state agency even if the original source was federal) into this fund. (See revenue source 861.)

Figure 1



Per W.Va. Code §12-2-2(a): All officials and employees of the state authorized by statute to accept moneys due the State of West Virginia shall keep a daily itemized record of moneys received for deposit in the State Treasury and shall deposit within 24 hours with the State Treasurer all moneys received or collected by them for or on behalf of the state for any purpose whatsoever.

Revenue Sources for
Revenue Class 502 - 596 (General Fund)

Source

502	Consumer Sales Tax
503	Personal Income Tax
504	Severance Tax
505	Business Occupation Tax
506	Corporate Net Income/ Business Franchise Tax
508	Insurance Tax
509	Cigarette Tax
510	Use Tax
512	Telecommunications Tax
513	Estate Tax
515	Beer Tax
516	Beer License
517	Property Transfer Tax
518	Property Tax
519	Corporate Charter Tax
521	Business Franchise Registration Fee
523	Investment Earnings
525	Capital Gains on Sale of Investments
527	Proceeds from Bond Issuance
528	Proceeds from Short or Long Term Borrowing
529	Departmental Collections
530	Examination Fees
542	Drug Paraphernalia Tax
543	Criminal Charges - Attorney Fees
544	Investment Service Fees
545	Operating Permit Fees
548	Marriage Licenses
551	Private Liquor Store Licenses
553	Statutory Transfers
554	Liquidated Mutual Funds or Securities
555	Sale of State Property
560	Water Pollution Control Permits
561	Close Inactive Accounts and Other Income
564	Prior Year Expiring Funds
565	Probation Fees
567	Decal Registration Fee
568	Expired Funds/Special Revenue
569	Financial Statement - Civil Penalty
571	Magistrates Court Costs
572	Garnishee Fees
574	Fire Marshall Tax
575	Gallonage Tax
576	Securities Department Fees
580	Instruction Permit Fees
581	License Fees
584	Fines and Penalties
587	Certificate of Authority Tax

Revenue Sources for
Revenue Class 502 - 596 (General Fund)
(continued)

Source

590	Statutory - Attorney Fees
591	Notary Fees
592	Departmental Fees
593	Credit Service Organization File Fee
594	Concealed Weapons Fee
595	Synthetic Fuel Tax - B&O
596	Other Tobacco Products Tax

Revenue Sources for
Revenue Class 600 - 615 (State Road Fund)

Source

600	Registration Fees
601	Sales (formerly Privilege) Tax
602	Motor Fuel Excise Tax
604	Motor Carrier Road Tax
608	Highway Litter Control Fees
609	Salvage Yard Fees
610	Outdoor Advertising Fees
611	Miscellaneous Revenues - State Road Fund
613	Sales (formerly Privilege) Tax - Leased Vehicles
614	Sales (formerly Privilege) Tax - Rental Vehicles
615	Hauling Permits

Revenue Sources for
Revenue Class 640 (Special Revenue)

Source

641	Soft Drink Tax
642	Waste Disposal Fees
643	Witness and Docket Fees
644	Bad Check Penalty Fees
645	Divorce Fees
646	Parking Fees
648	Professional Fees
649	Coal Tonnage Fees
650	Boiler Inspection Fees

Revenue Sources for
Revenue Class 640 (Special Revenue)
(continued)

Source

651	Other Registration Fees
652	Hunting and Fishing License
653	Preneed Burial Contractor License
654	Dam Control Permits
655	Hazardous Waste Permits
656	Violations of Mining Health & Safety Rules
657	Parking Fines
658	Other Fines
659	Gasoline Pipeline Safety
660	Consumer Advocates
661	Employee Premium Contributions
662	Employer Premium Contributions
663	State of WV Magazine Sales
665	Freight Revenue (Railroad)
666	Lottery Game Ticket Sales
668	Equipment Rental Income
669	Other Rental Income
670	Gifts and Donations
671	Non-Federal Grants
672	Higher Education Interagency Administrative Services, Contracts and Fees
673	Surety Bonds
674	Wage Bonds
675	Performance Bonds
676	Insurance Proceeds - Equipment Loss
677	Insurance Proceeds - Building Loss
678	Other Insurance Proceeds
679	Tuition and Fees
680	Room and Board
681	Student Union
682	Athletic Event Income
683	Athletic Event Television Receipts
684	Bookstore Sales - Colleges and Universities
685	Gas Well Certification - Department of Environmental Protection
686	Timberland and Woodland Fees
687	Hospital Patient Care Collections
688	Personnel Fees
689	Solid Waste Assessment Fees
690	Special Conservation Tax
691	Public Utilities Tax
692	Institutional Collections
693	Sales - Other
694	Redemption of Forfeited Lands
695	Unredeemed Pari-mutuel Tickets
696	Other Collections, Fees, Licenses and Income
697	Operating Funds Transfer

Revenue Sources for Revenue Class 640 (Special Revenue) (continued)

Source

698	Liability and Property Insurance Fees
850	Regional Jail - Per Diem
851	Member Deposits - State
852	Employer Accumulation - State
854	Reinstatements - State
855	Member Deposits - Non-State
856	Employer Accumulation - Non-State
858	Reinstatements - Non-State
859	Government Donated Food Assessment
860	Farm Sales
861	Inter-Agency Federal Payments
862	Clearing - Special Revenues
863	Tax Sheltered Annuity
864	Interest on Returned Property
865	Forfeiture of Property Proceeds
866	Trust Funds - Debt Service
867	Operating Permit Fees
868	Fines and Penalties
869	Well Work Permit Fees
870	Bankruptcy Recoveries
871	Proceeds From Short/Long Term Borrowing
872	International Fuel Tax
873	Litigation, Awards, and Court Settlements
874	Court Settlement Revenues
875	Tuition Trust Contributions
876	Employer Premium Recoveries
877	Infrastructure Bond Projects
878	Other Taxes
879	Self-Insured Buy In/Out Receipts
880	Federal Funds from Non-State Agencies
881	Legislative Redirected Deposits
882	Other Postemployment Benefit (OPEB) Employer Contribution
883	Insurance Commission Dedicated Personal Income Tax
884	Insurance Commission Dedicated Video Lottery Proceeds
885	Insurance Commission Premium Surcharge
886	Table Games Privilege Tax
887	Gross Terminal Video Proceeds
888	Departmental Fees
889	Land Sales

Revenue Sources for
Revenue Class 700 (Federal Funds)

Source

701	Commerce, Department of
702	Defense, Department of
703	Education, Department of
704	Energy, Department of
705	Health & Human Services, Department of
706	Housing & Urban Development, Department of
707	Interior, Department of
708	Justice, Department of
709	Labor, Department of
710	State, Department of
711	Transportation, Department of
712	Treasury, Department of
713	Agriculture, Department of
715	Commission for National Community Service
716	Appalachian Regional Commission
720	Corporation for Public Broadcasting
721	Environmental Protection Agency
722	Equal Employment Opportunity Commission
724	Emergency Federal Relief
726	General Services Administration
727	Interstate Commerce Commission
728	Library of Congress
729	National Science Foundation
730	Office of Personnel Management
731	Veterans Administration
732	National Endowment for the Arts
735	Institute of Museum Services
737	Federal Grants
738	Federal Block Grants
740	Miscellaneous
748	Homeland Security, Department of
774	Federal Economic Stimulus 2009

Revenue Sources for
Revenue Class 502 - 595 (General Fund)

502 - ***Consumer Sales Tax*****:** A tax based upon the gross proceeds of each separate transaction (subdivision 3 of section 2). Paid by all non-exempt individuals, corporations, partnerships, associations or other groups engaged in the business of selling tangible personal property at retail, and of dispensing certain selected services, excepting professional services, personal services and services furnished by corporations subject to control of the Public Service Commission. Tax is required to be collected from the purchaser and paid to the state tax commissioner by the vendor. Vendor may not absorb tax.

503 - ***Personal Income 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 various categories of tax returns. (See W.Va. Code §11-21-4e.)

504 - ***Severance Tax*****:** To be paid by an 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.

505 - ***Business Occupation Tax*****:** A business tax imposed upon the gross receipts of various public utilities with corresponding varying rates of tax. In addition, electric power generators are taxed on taxable capacity and natural gas storage companies are taxed on the net difference between injections and withdrawals.

506 - ***Corporate Net Income/Business Franchise 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 Corporate Income Tax, if applicable. Business Franchise Tax is to be paid by 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.

508 - ***Insurance Tax*****:** Consists of a premium tax, license tax and annuity tax. All premium taxes are due and payable quarterly. All other receipts are due annually.

509 - ***Cigarette 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, jobbers, 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. The per package cigarette tax is deposited to the General Fund to be appropriated by the Legislature.

510 - ***Use Tax*****:** 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 of taxable service.

512 - ***Telecommunications Tax*****:** A gross receipts tax on noncompetitive telecommunications business activity.

513 - ***Estate Tax*****:** A pick-up tax equal to federal tax credits allowed for State death taxes paid.

515 - ***Beer Tax*****:** A per 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.

516 - ***Beer License*****:** A license tax payable by any person selling, serving, delivering or otherwise dispensing nonintoxicating beer; and persons manufacturing, processing for sale or bottling nonintoxicating beer.

517 - ***Property Transfer Tax*****:** A state excise tax imposed upon the privilege of transferring title to real estate.

518 - ***Property Tax*****:** Includes taxes on real, personal and public utility properties.

519 - ***Corporate Charter Tax*****:** Required to be paid every year on July 1 by every foreign and domestic corporation that conducts business in West Virginia, assessed according to their amount of capital stock and property ownership. This tax was repealed effective July 1, 2008.

521 - ***Business Franchise Registration Fee*****:** A license is required to engage in or operate within the State of West Virginia any businesses, activities, trades or employments enumerated in W.Va. Code §11-12 as amended. To be paid to the tax commissioner prior to conducting business within the state.

523 - ***Investment Earnings*****:** Interest collected on short-term or long-term investments. (Used by any fund type that has investment authority.)

525 - ***Capital Gains on Sale of Investments*****:** Capital gains generated from the sale of investments.

527 - ***Proceeds from Bond Issuance*****:** All revenue from bond proceeds.

528 - ***Proceeds from Short or Long Term Borrowing*****:** Proceeds from borrowing short or long-term before being transferred to other funds.

529 - ***Departmental Collections*****:** Certain officers/departments of the state are required by statute to collect fees for various activities of the business and private sector and charges for governmental operations relative thereto. They are the Banking Division, Air Quality Board, State Health Department, Supreme Court, Insurance Commissioner, Secretary of State, Department of Agriculture - Land Division, Auditor's Office, Personnel Division, Labor Division, State Fire Commission, Division of Environmental Protection, Division of Motor Vehicles, Treasurer's Office, Racing Commission, Tax Commissioner, and Alcohol Beverage Control Commission.

530 - ***Examination Fees*****:** Any fee imposed by an agency to take a test for any individual seeking to perform a special service.

542 - ***Drug Paraphernalia Tax*****:** Tax imposed on those entities that sell drug paraphernalia.

543 - ***Criminal Charges - Attorney Fees*****:** Fees paid by counties for legal services provided by the state.

544 - ***Investment Service Fees*****:** Fees collected based upon earnings from certain investments.

545 - ***Operating Permit Fees*****:** Fees to obtain the renewals and permits for surface mining.

548 - ***Marriage Licenses*****:** Revenues generated from marriage license applications.

551 - ***Private Liquor Store Licenses*****:** Revenues generated by the bid and award/renewal process of issuing ten year state retail liquor licenses.

553 - ***Statutory Transfers*****:** Any transfer of funds required or authorized by statute, including transfers from Governor's Civil Contingent Fund to Special Revenue Funds.

554 - ***Liquidated Mutual Funds or Securities*****:** Cash proceeds generated by Unclaimed Property liquidation of mutual funds or securities. (Treasurer's use only.)

555 - ***Sale of State Property*****:** Money collected from the sale of State property.

560 - ***Water Pollution Control Permits*****:** Revenues generated from the sale of water pollution control permits. These permits allow runoff to flow into the state's rivers and streams.

561 - ***Close Inactive Accounts and Other Income*****:** Revenue collected from the closing of inactive accounts. (See Appendix for additional information.)

564 - ***Prior Year Expiring Funds*****:** Refunds to an appropriated Federal or Special Revenue account in the current fiscal year when the expenditure was made in a prior fiscal year. Also use this revenue code/class to record the return of state funds from the Treasurer's Unclaimed Property Division when fiscal year and activity of the original disbursement is no longer available. Must be established by State Auditor and State Budget Office before use.

565 - ***Probation Fees*****:** Fees for conditions of release on probation.

567 - ***Decal Registration Fee*****:** A license fee payable by any person providing the video lottery machines.

568 - ***Expired Funds/Special Revenue*****:** Special Revenue funds expired by legislation into General Revenue.

569 - ***Financial Statement - Civil Penalty*****:** Collection fee for the late filing of campaign financial reports.

571 - ***Magistrates Court Costs*****:** Monies that are received from magistrate court proceedings.

572 - ***Garnishee Fees*****:** Fees collected for the garnishment of wages.

574 - ***Fire Marshall Tax*****:** Premium tax on companies that sell fire insurance in the State of West Virginia - excluding exempt companies.

575 - ***Gallonage Tax*****:** Tax assessed on registered suppliers on wine shipped into the state to licensed wholesalers.

576 - ***Securities Department Fees*****:** Fees charged to a company when it applies to sell securities in this state.

580 - ***Instruction Permit Fees*****:** Fees charged to any person at least fifteen years of age who applies to the Division of Motor Vehicles for an automobile instruction permit, and fees charged to any person at least sixteen years of age who applies to the division for a motorcycle permit.

581 - ***License Fees*****:** Fees charged for receiving and filing annual reports - valuation of policies of life insurance companies organized under state laws or licensed to transact business.

584 - ***Fines and Penalties*****:** Paid by those who violate the laws as described in the West Virginia Statute.

587 - ***Certificate of Authority Tax*****:** Tax assessed on Certificates of Authority obtained by foreign corporations. This certificate allows foreign corporations to transact business in this state.

590 - ***Statutory - Attorney Fees*****:** Legal costs the Attorney General collects from uncooperative delinquent employers.

591 - ***Notary Fees*****:** Revenues generated by those obtaining the notary status in the State of West Virginia.

592 - ***Departmental Fees*****:** Fees collected that are specific to each department. (General Revenue Only. Special Revenue should use 888.)

593 - ***Credit Service Organization File Fee*****:** Registration fee for credit service organizations.

594 - ***Concealed Weapons Fee*****:** License fee for a permit to carry a concealed weapon.

595 - ***Synthetic Fuel Tax - B&O*****:** A business tax imposed on the privilege of manufacturing or producing synthetic fuel products from coal.

596 - ***Other Tobacco Products Tax*****:** Tax on wholesale price of tobacco products other than cigarettes paid by the wholesale distributor. "Wholesale price" is the gross invoice price, including all federal excise taxes, at which the tobacco products are sold to distributors or wholesalers.

Revenue Sources for Revenue Class 600 - 615 (State Road Fund)

600 - ***Registration Fees*****:** Numerous fees are required to be deposited in the State Road fund, including certificate of title, vehicle licenses (registration), dealers and wreckers licenses, and operators licenses and renewals. Fees are collected by the Division of Motor Vehicles.

601 - ***Sales (formerly Privilege) Tax*****:** Tax imposed for obtaining the certificate of title on a vehicle at the time of purchase or lease.

602 - ***Motor Fuel Excise Tax*****:** Tax is composed of a flat rate, plus a variable wholesale component. The Motor Fuel Excise Tax is imposed and payable on all motor fuel upon import into West Virginia, removal from a terminal within West Virginia, or removal from a terminal in another state for delivery in West Virginia. Tax is collected by the Department of Revenue.

604 - ***Motor Carrier Road Tax*****:** Tax is imposed upon every motor carrier with a vehicle that is designed to transport persons or property having two or more axles with a gross vehicle weight exceeding 26,000 pounds including road tractors and tractor trucks. The tax rate is equivalent to the Motor Fuel Excise Tax, and the tax is based upon each gallon of motor fuel used in the carrier's operations in the state. The carrier is entitled to a refund for fuel purchased in the state but used outside West Virginia. Additionally, carriers domiciled in the state are charged an annual fee of $10 for two (2) identification markers for each vehicle operated. Tax is collected by the Department of Revenue.

608 - ***Highway Litter Control Fees*****:** A $1 fee imposed on the issuance of each certificate of registration and renewal thereof.

609 - ***Salvage Yard Fees*****:** Fees generated from the right to own and operate a salvage yard.

610 - ***Outdoor Advertising Fees*****:** Fees imposed upon those owners of property where advertising is occurring.

611 - ***Miscellaneous Revenues - State Road Fund*****:** Revenues collected from various sources, including, but not limited to, fees, permits, and sales of items to outside sources.

613 - ***Sales (formerly Privilege) Tax - Leased Vehicles*****:** Tax imposed on each lease payment for the term of the lease.

614 - ***Sales (formerly Privilege) Tax - Rental Vehicles*****:** Tax imposed on the daily rental of vehicles.

615 - **Hauling Permits:** Fees paid for oversize and/or overweight shipments on the State-maintained highway system.

Revenue Sources for Revenue Class 640 (Special Revenue)

641 - ***Soft Drink Tax*****:** To be paid by any person manufacturing or producing within this state any bottled soft drink or soft drink syrup for sale within this state. Also, any distributor, wholesale dealer or retail 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 drink or syrups into this state, shall be liable for this excise tax.

642 - ***Waste Disposal Fees*****:** Fees collected for disposal of waste, solid or other.

643 - ***Witness and Docket Fees*****:** Fees charged for docketing and redocketing, as well as fees for the summons of witnesses above that of five for appearance in a circuit court.

644 - ***Bad Check Penalty Fees*****:** Service charge for bad checks.

645 - ***Divorce Fees*****:** Revenues generated from the fees accompanied for the filing of divorce proceedings.

646 - ***Parking Fees*****:** Fees for parking.

648 - ***Professional Fees*****:** Fees earned by professionals for the State of West Virginia.

649 - ***Coal Tonnage Fees*****:** Fees paid by coal companies on each ton of coal susceptible to the fee.

650 - ***Boiler Inspection Fees*****:** Fees generated by boiler inspection.

651 - ***Other Registration Fees*****:** Fees that when paid would allow the payer to receive a designated benefit or privilege.

652 - ***Hunting and Fishing License*****:** Revenues from hunting and fishing licenses.

653 - ***Preneed Burial Contractor License*****:** License fees accompanying the preneed burial contractor application.

654 - ***Dam Control Permits*****:** Revenues provided for permits for dam control.

655 - ***Hazardous Waste Permits*****:** Permits to dispose of hazardous waste.

656 - ***Violations of Mining Health & Safety Rules*****:** Payments required when mining health and safety rules have been violated and discovered.

657 - ***Parking Fines*****:** Revenues generated from parking fines.

658 - ***Other Fines*****:** 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 Section 5, of Article XII of the State constitution.

659 - ***Gasoline Pipeline Safety*****:** Every pipeline company shall pay a special license fee in addition to those now required by law; such funds shall be paid into the state treasury and designated "Public Service Commission."

660 - ***Consumer Advocates*****:** Budgetary transfer from main cash control account. These funds are used to pay personnel expenses and travel expenses of the Consumer Advocates.

661 - ***Employee Premium Contributions*****:** Premiums paid by employees, such as insurance premiums.

662 - ***Employer Premium Contributions*****:** Premiums paid by employers, such as insurance premiums.

663 - ***State of WV Magazine Sales*****:** Revenues generated from the sale of West Virginia magazines.

665 - ***Freight Revenue (Railroad)*****:** Revenue generated by the movement of freight by the South Branch Valley Railroad. This railroad is operated by the State Rail Authority.

666 - ***Lottery Game Ticket Sales*****:** Revenue generated from the sale of lottery tickets.

668 - ***Equipment Rental Income*****:** Income provided from equipment rental.

669 - ***Other Rental Income*****:** Income provided from rental of state assets other than equipment.

670 - ***Gifts and Donations*****:** Used to record private, state and local gifts and donations.

671 - ***Non-Federal Grants*****:** Funds received from nonfederal sources for various grants and contracts.

672 - ***Higher Education Interagency Administrative Services, Contracts and Fees*****:** Revenue received for services provided to administratively linked two year/four year institutions of higher education. (Higher Education use only.)

673 - ***Surety Bonds*****:** Revenues generated from surety bonds and any forfeitures thereof.

674 - ***Wage Bonds*****:** Revenues generated from wage bonds.

675 - ***Performance Bonds*****:** Revenues generated from performance bonds.

676 - ***Insurance Proceeds - Equipment Loss*****:** Money received from insurance companies for damaged or lost equipment.

677 - ***Insurance Proceeds - Building Loss*****:** Money received from insurance companies for damaged buildings.

678 - ***Other Insurance Proceeds*****:** To include all miscellaneous insurance proceeds such as refunds on insurance claims.

679 - ***Tuition and Fees*****:** Collected by colleges and universities, e.g., educational and general fees, capital fees, auxiliary fees and other similar enrollment, course or program specific fees.

680 - ***Room and Board*****:** Used to record all housing and residence life revenues collected by the higher education institutions.

681 - ***Student Union*****:** Counter sales collected at the student unions.

682 - ***Athletic Event Income*****:** Used to record athletic game ticket sales, athletic department field rentals, tournament fees and miscellaneous.

683 - ***Athletic Event Television Receipts*****:** Used to record television receipts relating to athletic events.

684 - ***Bookstore Sales - Colleges and Universities*****:** Used to record bookstore revenues.

685 - ***Gas Well Certification - Department of Environmental Protection*****:** Fees assessed by the Oil and Gas Division on natural gas wells.

686 - ***Timberland and Woodland Fees*****:** Fees assessed for each parcel of land owned. Fees are either $2 or $10 per parcel. The assessor places the amount of the fee. These funds will be used for supporting various expenses incurred by the Division of Forestry.

687 - ***Hospital Patient Care Collections*****:** Collections by hospitals for patient care.

688 - ***Personnel Fees*****:** Fees assessed by the Division of Personnel to state agencies and other user agencies (i.e., county boards of health) for maintaining civil service classified employees and exempt employees.

689 - ***Solid Waste Assessment Fees*****:** Collections from solid waste assessment fees.

690 - ***Special Conservation Tax*****:** Owners of leases on oil and gas for the exploration, development or production of oil and natural gas shall pay to the Oil and Gas Conservation Commission a special oil and gas conservation tax of three cents for each acre under lease, excluding from the tax the first 25,000 acres. The commission shall deposit monies collected to the credit of the Special Oil and Gas Conservation Fund. The tax shall be paid annually on or before the first day of July each year for the proceeding year.

691 - ***Public Utilities Tax*****:** Tax assessed by the Public Service Commission on public utilities based upon the amount of real and personal property owned.

692 - ***Institutional Collections*****:** Money collected from mental institutions, correctional institutions, any voluntary payments for tuberculosis sanitarium, and those hospitals and institutions not included above.

693 - ***Sales - Other*****:** Miscellaneous sales.

694 - ***Redemption of Forfeited Lands*****:** Any real estate included in such list may be redeemed at any time before sale as provided in W.Va. Code §11A-3.

695 - ***Unredeemed Pari-mutuel Tickets*****:** Uncashed ticket monies that are unclaimed by winning ticket holders.

696 - ***Other Collections, Fees, Licenses and Income*:** Miscellaneous collections, fees, licenses, and income. (Not for collection of state imposed taxes - Use Revenue Source 878.)

Note: Do not use this revenue source if another revenue source is appropriate and defines the type of revenue collection you are recording.

697 - ***Operating Funds Transfer*:** Transfer of operating funds from one account to another.

698 - ***Liability and Property Insurance Fees*:** Collections for liability and property insurance premiums and fees.

850 - ***Regional Jail - Per Diem*:** Money collected from counties, state or federal government for housing inmates at the Regional Jails.

851 - ***Member Deposits - State*:** Employee deposits that are invested for retirement.

852 - ***Employer Accumulation - State*:** Deposits from employer for employee's retirement.

854 - ***Reinstatements - State*:** Employees who left state government and withdrew their deposits can reinstate their retirement deposits if they return to state government.

855 - ***Member Deposits - Non-State*:** Employee deposits that are invested for retirement.

856 - ***Employer Accumulation - Non-State*:** Deposits from the employer for the employee's retirement.

858 - ***Reinstatements - Non-State*:** Employees who left a nonstate agency and withdrew their deposits can reinstate their retirement deposits if they return to a nonstate agency.

859 - ***Government Donated Food Assessment*:** To be used to record revenue associated with reimbursement of administrative expenses related to the donated food program.

860 - ***Farm Sales*:** Used to record all farm revenues including dairy sales, produce sales, livestock sales, greenhouse sales, etc.

861 - ***Inter-Agency Federal Payments*:** To be used to record revenue by an agency receiving funds from another state agency, when the receiving agency wants to track and identify the original source of the revenue as Federal Funds. (See Revenue Source 880 for revenue from a non-state entity.)

862 - ***Clearing-Special Revenues*:** Clearing account for Special Revenues until proper allocations can be made. Also for use by Higher Education Policy Commission to disburse bond proceeds to the institutions.

863 - ***Tax Sheltered Annuity*:** Employee collections deposited into tax sheltered annuity.

864 - ***Interest on Returned Property*:** Interest earnings on Unclaimed Property principal that must be returned to claimant. (Treasurer's use only.)

865 - ***Forfeiture of Property Proceeds*:** To be used to record revenue associated with the forfeiture of property. (Treasurer's use only.)

866 - ***Trust Funds - Debt Service*:** To be used to record funds received from non-State entities and transfers from State entities holding funds in a trustee capacity to be used to pay debt service.

867 - ***Operating Permit Fees*****:** Fees to obtain the renewals and permits for surface mining.

868 - ***Fines and Penalties*****:** Paid by those who violate the laws as described in the West Virginia Statute.

869 - ***Well Work Permit Fees*****:** Fees to obtain the renewals and permits for oil and gas wells.

870 - ***Bankruptcy Recoveries*****:** Revenue recognized from the segregation of recovery receipts from bankruptcy settlements.

871 - ***Proceeds From Short/Long-Term Borrowing*****:** Temporary loans to the State.

872 - ***International Fuel Tax*****:** A federally-mandated program to collect tax imposed on the sale of fuel on trucking companies motor carriers.

873 - ***Litigation, Awards, and Court Settlements*****:** Litigation, award and court settlements where the state acts as the trustee for disbursement of funds.

874 - ***Court Settlement Revenues*****:** Proceeds from litigation, court and other legal settlements.

875 - ***Tuition Trust Contributions*****:** Collections for the prepayment of tuition fees.

876 - ***Employer Premium Recoveries*****:** Premiums collected as a result of third party collection activities.

877 - ***Infrastructure Bond Projects*****:** Infrastructure bond proceeds transferred to the state treasury by a third party trustee.

878 - ***Other Taxes*****:** To record collection of state imposed taxes other than those deposited into General Revenue. Use this code to record miscellaneous tax revenues in place of Revenue Source 696.

879 - ***Self-Insured Buy In/Out Receipts*****:** Payments received from employers to buy in to the regular Workers' Compensation Program or to buy out (self-insured) from the regular Workers' Compensation Program.

880 - ***Federal Funds from Non-State Agencies*****:** To be used to record revenue by an agency receiving funds from a non-state entity when the receiving agency wants to track and identify the original source of the revenue as Federal Funds. (See Revenue Source 861 for revenue from another state agency.)

881 - ***Legislative Redirected Deposits*****:** Moneys received as a result of Legislative Directive that would have been originally deposited into the intended fund. (W.Va. Code §11-24-43 Dedication of corporation net income tax proceeds, §11-15-9 (b) (6) construction materials for highways consumer sales tax to Division of Highways.)

882 - ***OPEB Employer Contribution*****:** Other Postemployment Benefit (OPEB) Employer/Retiree Contributions paid by employers.

883- ***Insurance Commission Dedicated Personal Income Tax*****:** Dedicated personal income tax proceeds for payment of the unfunded liability of the workers' compensation old fund.

884 - ***Insurance Commission Dedicated Video Lottery Proceeds*****:** Dedicated net terminal income deposited into the Workers' Compensation Debt Reduction Fund.

885 - ***Insurance Commission Premium Surcharge*****:** A percentage surcharge remitted by private carriers collected from policy holders.

886 - ***Table Games Privilege Tax*****:** A tax on adjusted gross receipts based on proceeds from operation of table games.

887 - ***Gross Terminal Video Proceeds*****:** Revenue generated from video lottery machines.

888 - ***Departmental Fees*****:** Fees collected that are specific to each department. (Special Revenue only. General Revenue use 592.)

889 - ***Land Sales*****:** Revenue generated from the sale of land, buildings or real property. Agency must be able to sell and deposit money per authorizing statutory code. Example: W.Va. Code §18B-14-5.

Revenue Sources for Revenue Class 700 (Federal Funds)

701 - ***Commerce, Department of*****:** Revenue received from the federal Department of Commerce.

702 - ***Defense, Department of*****:** Revenue received from the federal Department of Defense.

703 - ***Education, Department of*****:** Revenue received from the federal Department of Education.

704 - ***Energy, Department of*****:** Revenue received from the federal Department of Energy.

705 - ***Health & Human Services, Department of*****:** Revenue received from the federal Department of Health and Human Services.

706 - ***Housing & Urban Development, Department of*****:** Revenue received from the federal Department of Housing and Urban Development.

707 - ***Interior, Department of*****:** Collections from the federal government for the West Virginia Historic Preservation Fund and other cooperative federally funded programs.

708 - ***Justice, Department of*****:** Revenue received from the federal Department of Justice.

709 - ***Labor, Department of*****:** Revenue received from the federal Department of Labor.

710 - ***State, Department of*****:** Revenue received from the federal Department of State.

711 - ***Transportation, Department of*****:** All monies received from the federal government for transportation related functions shall be expended as provided or as may hereafter be provided by act of Congress.

712 - ***Treasury, Department of*****:** Revenue received from the federal Department of Treasury.

713 - ***Agriculture, Department of*****:** Used to record federal appropriations and agriculture grants and contracts including overhead relating to same.

715 - ***Commission for National and Community Service*****:** Revenue received from the federal Commission for National and Community Service.

716 - ***Appalachian Regional Commission*****:** Revenue received from the federal Appalachian Regional Commission.

720 - ***Corporation for Public Broadcasting*****:** Revenue received from the Federal Corporation for Public Broadcasting.

721 - ***Environmental Protection Agency*****:** Revenue received from the federal Environmental Protection Agency.

722 - ***Equal Employment Opportunity Commission*****:** Revenue received from the federal Equal Employment Opportunity Commission.

724 - ***Emergency Federal Relief*****:** Revenue received from the federal government to provide for emergency federal relief when a disaster has occurred.

726 - ***General Services Administration*****:** Revenue received from the federal General Services Administration.

727 - ***Interstate Commerce Commission*****:** Revenue received from the federal Interstate Commerce Commission.

728 - ***Library of Congress*****:** Revenue received from the federal Library of Congress.

729 - ***National Science Foundation*****:** Funds received from the National Science Foundation for Teachers' Earth Science Workshop program.

730 - ***Office of Personnel Management*****:** Revenue received from the federal Office of Personnel Management.

731 - ***Veterans Administration*****:** Revenue received from the federal Veterans Administration Office.

732 - ***National Endowment for the Arts*****:** Collections from the federal government for the West Virginia Arts and Humanities Fund.

735 - ***Institute of Museum Services*****:** Collections from the federal government for the West Virginia Museums Fund.

737 - ***Federal Grants*****:** Money received from the federal government that is restricted for a specific purpose.

738 - ***Federal Block Grants*****:** Revenue received from the federal government in the form of Federal Block Grants.

740 - ***Miscellaneous*****:** Federal income received for designated projects including overhead, that do not have a descriptive title listed above.

748 - ***Homeland Security, Department of*****:** Revenue received from the federal Department of Homeland Security.

774 - ***Federal Economic Stimulus 2009*****:** Revenue received from the federal government for items identified in the American Recovery and Reinvestment Act of 2009 (ARRA) for economic stimulus funding, regardless of which federal department is sending the money.