WEST VIRGINIA CODE: §10-2A-1

§10-2A-1. Definitions.

(a) The term "board" as used in this article shall mean any county court, municipal corporation or county board of education in the State of West Virginia; (b) the term "athletic establishment" shall be construed to mean and include athletic fields of all types, stadiums, gymnasiums, field houses, and all other types of athletic establishments capable of producing revenue, where the cost of such acquisition, construction, extension, equipment or improvements, together with reasonable interest thereon, will be returned within a reasonable period, not exceeding thirty years, by means of charges, rentals, radio broadcasting franchise fees, and other tolls, fees and charges other than taxation; and shall mean and include such athletic establishment in its entirety, and all integral parts thereof.

WV Legislature