WEST VIRGINIA CODE: §10-2A-9

§10-2A-9. Items of expense included in cost of athletic establishment.

The cost of the athletic establishment shall be deemed to include the cost of the acquisition or construction and equipment thereof, the cost of all property and easements deemed necessary or convenient therefor; interest upon bonds prior to and during construction or acquisition and for six months after completion of construction or acquisition; engineering and legal expense; expense for estimates of cost and of revenues; expense for plans, specifications and surveys; other expenses necessary or incident to determining the feasibility or practicability of the enterprise; administrative expense; and such other expenses as may be necessary or incident to the financing herein authorized and the construction or acquisition of the establishment and placing the same in operation, and the performance of the things herein required or permitted in connection with any thereof.

WV Legislature