WEST VIRGINIA CODE: §11-13DD-2

§11-13DD-2. Definitions.

As used in this article:

(1) “Department” means the Department of Agriculture;

(2) “Donor” means a qualified taxpayer who provides free of fee or charge edible agricultural products to a nonprofit food program operating in West Virginia;

(3) “Edible agricultural products” means fruits, vegetables, beef, poultry, pork, fish or any other edible product raised or grown in West Virginia that is intended for, and fit for, human consumption;

(4) “Farming taxpayer” means a West Virginia taxpayer responsible for, and deriving income of, at least $1,000 from growing fruits, vegetables or other edible agricultural products or from raising beef, poultry, pork, fish or other edible agricultural products; and

(5) “Nonprofit food program” means a surplus food collection and distribution program operated and established to collect donated food for redistribution to persons in need and is recognized as exempt from federal taxation under Section 501(c)(3) of the Internal Revenue Code.

WV Legislature