WEST VIRGINIA CODE: §11-13P-2

§11-13P-2. Definitions.

(a) General. – When used in this article, or in the administration of this article, terms defined in subsection (b) of this section have the meanings ascribed to them by this section, unless a different meaning is clearly required by the context in which the term is used.

(b) Terms defined. –

(1) "Adjusted annual medical liability premium" means statewide average of medical liability insurance premiums by specialty and subspecialty groups directly paid by eligible taxpayers in those speciality and subspecialty groups during the taxable year to cover physicians' services performed during the year reduced by the sum of $10,000.

(2) "Eligible taxpayer" means any person subject to tax under section sixteen, article twenty-seven of this chapter or a physician who is a partner, member, shareholder or employee of an eligible taxpayer.

(3) "Person" means and includes any natural person, corporation, limited liability company, trust or partnership.

(4) "Physicians' services" means health care providers services taxable under section sixteen, article twenty-seven of this chapter performed in this state by physicians licensed by the state Board of Medicine or the state board of osteopathic medicine.

(5) "Statewide average medical liability insurance premiums" are the average of premiums for each specialty and sub-specialty group as determined by the state Insurance Commission.

WV Legislature