WEST VIRGINIA CODE: §11-22-1

§11-22-1. Definitions.

As used in this chapter:

"Association" means a partnership, limited partnership or any other form of unincorporated enterprise, owned or conducted by two or more persons.

"Corporation" means a corporation or joint-stock association, organized under the laws of this state, the United States or any other state, territory or foreign country or dependency including, but not limited to, banking institutions.

"Commissioner" means the State Tax Commissioner.

"Document" means any deed, or instrument or writing by which any real property within this state or any interest in real property is granted, conveyed or otherwise transferred to the grantee, purchaser or any other person. "Document" as defined herein does not include:

(1) Wills, or lists of heirs or intestate administrations;

(2) Transfer of real property where the value of the property transferred is one thousand dollars or less, and for the purposes of this subdivision, "value" means the assessed value as defined in §11-1A-3 of this code divided by 0.60;

(3) Testamentary or inter vivos trusts;

(4) Deeds of partition;

(5) Deeds made pursuant to mergers of corporations, limited liability companies, partnerships, limited partnerships, or testamentary or inter vivos trusts;

(6) Deeds made pursuant to conversions to limited liability companies from corporations, partnerships, limited partnerships or trusts;

(7) Deeds without consideration between a natural person or persons or a testamentary or inter vivos trust and a limited liability company that is wholly owned by the natural person or persons or the trust;

(8) Deeds made by a subsidiary corporation to its parent corporation for no consideration other than the cancellation or surrender of the subsidiary's stock;

(9) Leases;

(10) Transfers between husband and wife, transfers between parent and child or transfers

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between parent and child and his or her spouse, without consideration, transfers between grandparent and grandchild, transfers between grandparent and grandchild and his or her spouse, without consideration, or transfers between siblings, without consideration. For purposes of this subdivision, the terms “child,” “grandchild,” and “sibling” include biological children, legally adopted children, stepchildren, and the corresponding lineal descendants thereof, and the terms “parent” and “grandparent” include biological parents, adoptive parents, stepparents, grandparents, and great-grandparents;

(11) Transfers without consideration between a principal and straw party for any purpose;

(12) Transfers from or between voluntary charitable or educational associations or trustees of voluntary charitable or educational associations and like nonprofit corporations having the same or similar purposes;

(13) Deeds for oil, gas, or other minerals, without consideration;

(14) Corrective deeds or confirmatory deeds without consideration;

(15) Transfers to or from the United States, the State of West Virginia, or to or from any of their instrumentalities, agencies or political subdivisions, by gift, dedication, deed or condemnation proceedings; or

(16) Mortgages or deeds of trust given as security for a debt.

"Limited liability company" means a limited liability company organized under the laws of this state, the United States or by any other state, territory or the District of Columbia.

"Person" means every natural person, association or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term "person" as applied to associations, means the partners or members of the association, and, as applied to corporations, the officers of the corporation, and as applied to limited liability companies, its members, managers, or member-managed staff.

"Transaction" means the delivering, accepting or presenting for recording of a document.

"Value" means in the case of any document, the amount of the full actual consideration for the document, paid or to be paid, including the amount of any lien or liens assumed; and in the case of any document without consideration, the actual monetary value of the property conveyed or transferred. In the event any document includes real property or any interest in real property lying outside the State of West Virginia or includes personal property, value is the proportion of the consideration paid in case of the transfer for consideration, or the proportion of the true and actual value in case of a gift, which the actual value of the real property located in West Virginia bears to the total actual value of all the property, real or personal, transferred by the document. The value as defined in this subsection shall be stated in the declaration of consideration or value provided for in §11-22-6 of this code.

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