WEST VIRGINIA CODE: §11-23-2

§11-23-2. Short title; arrangement of sections or portions thereof.

This article shall be known and may be cited as the "Business Franchise Tax Act." No inference, implication or presumption of legislative construction or intent shall be drawn or made by reason of the location or grouping of any particular section, provision or portion of this article; and no legal effect shall be given to any descriptive matter or heading relating to any part, section, subsection or paragraph of this article.

WV Legislature