WEST VIRGINIA CODE: §18-30A-11

§18-30A-11. Distributions.

(a) A distribution from a Jumpstart Savings Account that was used to pay for qualified expenses is not subject to the increasing income tax modification provided in §11-21-12m(c) of this code.

(b) A change in the designated beneficiary of a Jumpstart Savings Account is not a distribution for the purposes of this article or §11-21-1 *et seq*. of this code if the new beneficiary is a family member of the prior beneficiary.

(c) Pursuant to the rule-making authority provided in this article, the board shall promulgate rules specifying the expenditures that constitute qualified expenses, according to §18-30A-3(a)(11)(D) of this code.

WV Legislature