WEST VIRGINIA CODE: §24A-7-2

§24A-7-2. Falsifying records, etc.

Any person, officer, agent or employee of any motor carrier subject to this chapter who will knowingly or wilfully make any false entries in the accounts, account books, records, or memoranda kept by any motor carrier, or who shall knowingly or wilfully destroy or mutilate any account book, record, or memorandum useful for the enforcement or administration of this chapter by the commission, or who shall alter or by any other means or device falsify the record of any such accounts, account books, records, or memoranda, or who shall knowingly or wilfully neglect or fail to make full, true, and correct entries of or in such account, account book, record, or memorandum of all the facts and transactions appertaining to such motor carrier, or who shall falsely make any statement required to be made to the commission, shall be deemed guilty of a felony, and, upon conviction thereof, shall be confined in the penitentiary not less than one year nor more than five years.

WV Legislature