WEST VIRGINIA CODE: §29-19-2

§29-19-2. Definitions.

As used in this article:

(1) “Audit” means the systematic examination of records and documents and the securing of other evidence by confirmation, physical inspection, or otherwise, that includes a written assurance that financial statements and reports are fairly presented in conformity with generally accepted accounting principles issued by the American Institute of Certified Public Accountants.

(2) “Charitable organization” means a person who is or holds itself out to be a benevolent, educational, philanthropic, humane, patriotic, religious or eleemosynary organization, or any person who solicits or obtains contributions solicited from the public for charitable purposes, or any person who in any manner employs any appeal for contributions which may be reasonably interpreted to suggest that any part of those contributions will be used for charitable purposes. A chapter, branch, area, office or similar affiliate or any person soliciting contributions within the state for a charitable organization which has its principal place of business outside the state is a charitable organization for the purposes of this article.

(3) “Contribution” means the promise or grant of any money or property of any kind or value.

(4) “Financial review” means an examination of financial statements in accordance with generally accepted accounting principles issued by the American Institute of Certified Public Accountants, in which a certified public accountant has a reasonable basis for expressing limited assurance that the reviewed statements are free of material misstatements or false or missing information and are found to be accurate, complete and fairly presented to meet the requirements of the generally accepted accounting principles.

(5) “Solicit” and “solicitation” means the request or appeal, directly or indirectly, for any contribution on the plea or representation that the contribution will be used for a charitable purpose, including, without limitation, the following methods of requesting a contribution:

(A) Any oral or written request;

(B) Any announcement to the press, over the radio or television, or by telephone, electronic mail or messaging, electronic bulletin board, or Internet technology, concerning an appeal or campaign to which the public is requested to make a contribution for any charitable purpose connected therewith;

(C) The distribution, circulation, posting or publishing of any handbill, written advertisement

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or other publication which directly or by implication seeks to obtain public support; or

(D) The sale of, offer or attempt to sell, any advertisement, advertising space, subscription, ticket or any service or tangible item in connection with which any appeal is made for any charitable purpose or where the name of any charitable or civic organization is used or referred to in an appeal as an inducement or reason for making the sale, or when or where in connection with the sale, any statement is made that the whole, or any part of, the proceeds from the sale will be donated to any charitable purpose.

"Solicitation", as defined herein, occurs when the request is made, at the place the request is received, whether or not the person making the request actually receives any contribution.

(6) "Federated fund-raising organization" means a federation of independent charitable organizations which have voluntarily joined together, including, but not limited to, a united fund or community chest, for purposes of raising and distributing money for and among themselves and where membership does not confer operating authority and control of the individual agencies upon the federated group organization.

(7) "Parent organization" is that part of a charitable organization which coordinates, supervises or exercises control over policy, fund raising and expenditures, or assists, receives funds from or advises one or more chapters, branches or affiliates in the state.

(8) "Person" means any individual, organization, trust, foundation, group, association, partnership, corporation, society or any combination of them.

(9) "Professional fund-raising counsel" means any person who for a flat fixed fee under a written agreement plans, conducts, manages, carries on, advises or acts as a consultant, whether directly or indirectly, in connection with soliciting contributions for, or on behalf of any charitable organization but who actually solicits no contributions as a part of the services. A bona fide salaried officer or employee of a charitable organization maintaining a permanent establishment within the state is not a professional fund-raising counsel.

(10) "Professional solicitor" means any person who, for a financial or other consideration, solicits contributions for, or on behalf of a charitable organization, whether the solicitation is performed personally or through that person's agents, servants or employees specially employed by, or for a charitable organization, who are engaged in the solicitation of contributions under the direction of that person, or a person who plans, conducts, manages, carries on, advises or acts as a consultant to a charitable organization in connection with the solicitation of contributions but does not qualify as "professional fund-raising counsel" within the meaning of this article. A bona fide salaried officer or employee of a charitable organization maintaining a permanent establishment within the state is not a professional solicitor.

No attorney, investment counselor or banker, who advises any person to make a contribution to a charitable organization, is considered, as the result of the advice, a professional fund-

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raising counsel or a professional solicitor.

(11) “Sign” means the action of affixing a person’s signature to any document or record, whether by manual, written, or approved electronic means.

(12) “Signature” means any mark, symbol, facsimile, or electronic mark or symbol, that depicts a person’s name on any document or record, affixed to the document or record by the person with the intent to authenticate, assert, certify, or agree to the matters, validity, information, or attestation set forth in the document or record.

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