WEST VIRGINIA CODE: §31b-12-1207

§31B-12-1207. Equality of workers' compensation treatment.

(a) Notwithstanding any provision of subdivision (3), subsection (g), section one, article two, chapter twenty-three of this code to the contrary, all covered members of limited liability companies which are treated as partnerships for federal income tax purposes shall be subject to the calculation of premium on the members as provided for partners in a partnership in section one-b, article two, chapter twenty-three of this code. Any limited liability company excluding any member from workers' compensation coverage or computing premiums on such member as a partner prior to the effective date of this section is deemed to have made an effective election in accordance with the provisions of this section for all periods until such limited liability company modifies the election.

(b) Notwithstanding any provision of subdivision (3), subsection (g), section one, article two, chapter twenty-three of this code to the contrary, a person is not a member of a limited liability company for whom coverage is required under that section if the person is a member solely as an investor and does not participate in the direction, administration, or control of the company and its activities or investments unless that person is employed in the service of the company for the purpose of carrying on the industry, business, service or work in which it is engaged.

WV Legislature