WEST VIRGINIA CODE: §33-13B-2

§33-13B-2. Charitable gift annuity is not insurance.

Notwithstanding any other provision of this code to the contrary, the issuance of a qualified charitable gift annuity does not constitute engaging in the business of insurance in this state, and the issuance of any charitable gift annuity prior to July 1, 2006, does not constitute engaging in the business of insurance in this state.

WV Legislature