WEST VIRGINIA CODE: §33-23-29

§33-23-29. Fees; exemption of funds and assets from taxation.

(a) Each society shall pay to the commissioner an annual license fee of $50 and a fee of $25 for filing the annual statement of the society, all fees so collected to be used for the purposes specified in section thirteen, article three of this chapter.

(b) Every society licensed under this article is hereby declared to be a charitable and benevolent institution, and all of its funds and assets shall be exempt from all state, county, district and municipal taxes except taxes on real property and office equipment.

WV Legislature