WEST VIRGINIA CODE: §33-23-3

§33-23-3. Fraternal benefit societies defined.

Any incorporated society, order or supreme lodge, without capital stock, including one exempted under the provisions of subparagraph (2) of paragraph (a) of section thirty-four of this article whether incorporated or not, conducted solely for the benefit of its members and their beneficiaries and not for profit, operated on a lodge system with ritualistic form of work, having a representative form of government, and which makes provision for the payment of benefits in accordance with this article, is hereby declared to be a fraternal benefit society. When used in this article the word "society," unless otherwise indicated, shall mean fraternal benefit society.