WEST VIRGINIA CODE: §33-24-12

§33-24-12. Creation of subsidiary corporation or corporations.

In addition to the other rights given a corporation under the provisions of this article, a health service corporation may, subject to prior approval of the commissioner, create a subsidiary corporation or corporations, either nonprofit corporation or a corporation organized for pecuniary profit, for any lawful business purpose which is related to and promotes the purposes for which hospital, medical, dental and health service corporations are organized: Provided, That no subsidiary corporation created pursuant to the provisions of this section shall be entitled to the exemptions established by the provisions of this article and all such subsidiary corporations shall be governed by and subject to all other applicable provisions of this code: Provided, however, That no such subsidiary corporation shall be entitled to the exemptions provided under section seven of this article.

WV Legislature