WEST VIRGINIA CODE: §35-5-3

§35-5-3. Permanent endowment funds for cemetery associations -- How created.

There is hereby authorized the creation of permanent endowment funds for cemetery associations to be known as "permanent endowment funds," the income from which is to be annually spent by such cemetery associations, or their successors, in beautifying and maintaining cemeteries owned or controlled by such associations. The "permanent endowment funds" are to be created by depositing in such funds all permanent funds derived from all sources set apart by the board of directors of such associations, and by donations, gifts and beguests made to such cemetery associations for such purpose.