WEST VIRGINIA CODE: §35-5-6

§35-5-6. Express trusts for perpetual care of cemeteries or burial lots.

Express trusts may hereafter be created for the perpetual care, preservation, maintenance, improvement and/or embellishment of any cemetery or burial lot, public or private, and of the appurtenances of any such lot including the erection, repair, preservation and/or removal of mausoleums, tombs, monuments, gravestones, fences, railings, walks, and/or other structure or structures thereon, and the planting, trimming, watering and/or removing of any tree, shrub or other plant or plants thereon. Any such trust heretofore created shall be valid. Any such trust whether created heretofore or hereafter, may provide for the accumulation of income for any of the aforesaid purposes, but if and when the accumulations so authorized exceed the replacement cost of all structures upon such lot, the trustee of such trust may, either with or without authorization of any court having jurisdiction in the premises, divert the excess thereover to the general upkeep of the cemetery. Any person or any association of persons or corporation authorized by the laws of this state to act as trustee, may serve as trustee of any such trust. The funds in any such trust shall be invested in the manner provided in the instrument creating same, but, in the absence of any such provisions, in the manner provided by article six, chapter forty- four of the Code of West Virginia, 1931.

WV Legislature