WEST VIRGINIA CODE: §35-5A-4

§35-5A-4. Additional funding of permanent endowment care funds.

No person shall operate or continue to operate any perpetual care cemetery in the State of West Virginia after July 1, 1973, without placing into a permanent endowment care fund $10 or ten percent of the gross sales proceeds, whichever is greater, received from the sale of any burial right or lot and not less than five percent of the gross sales proceeds from the sale of any entombment right or columbarium right. This sum shall be placed in the permanent endowment care fund not later than thirty days following the month in which the entire gross sales proceeds are received.

WV Legislature