WEST VIRGINIA CODE: §35-5B-3

§35-5B-3. Exemptions.

The provisions of this article do not apply to:

(1) Sales of property, goods and services subject to the provisions of article fourteen, chapter forty-seven of this code;

(2) Sales of services by perpetual care cemeteries subject to the provisions of article five-a of this chapter;

(3) Sales of property, goods and services by cemeteries owned and operated by a county, municipal corporation, by a church or by a nonstock corporation not operated for profit if the cemetery: (A) Does not compensate any officer or director except for reimbursement of reasonable expenses incurred in the performance of official duties; (B) does not sell or construct or directly or indirectly contract for the sale or construction of vaults or lawn or mausoleum crypts; and (C) uses proceeds from the sale of all graves and entombment rights for the sole purpose of defraying the direct expenses of maintaining the cemetery;

(4) Sales of property, goods and services by community cemeteries not operated for profit if the cemetery: (A) Does not compensate any officer, owner or director except for reimbursement of reasonable expenses incurred in the performance of official duties; and (B) uses the proceeds from the sale of the graves for the sole purpose of defraying the direct expenses of maintaining its facilities; and

(5) Sales of property, goods and services by family cemeteries wherein lots or spaces are not offered for public sale.

WV Legislature