WEST VIRGINIA CODE: §36-9-3

§36-9-3. Scope.

(a) This article applies only to time-sharing plans consisting of more than seven time-sharing periods other than condominium fee ownership time-sharing plans, except that sections six, ten, eleven, twelve, thirteen, seventeen, twenty, twenty-one, twenty-three, twenty-four, twenty-five and twenty-six of this article shall apply to all time-sharing plans.

(b) All time-sharing accommodations or facilities which are located outside the state but offered for sale in this state shall be subject to all of the provisions of this article except sections eleven through sixteen and twenty through twenty-two.

(c) Notwithstanding other provisions of this article, either expressed or implied, to the contrary, it is the legislative intent that nothing herein be deemed to alter the existing procedure for the assessment and collection of ad valorem taxes on accommodations or facilities subject to a time-sharing plan.

WV Legislature