

WEST VIRGINIA CODE: §44-16-7

§44-16-7. Repeal of article.

The provisions of this section shall sunset, expire, and be of no force and effect on or after January 1, 2027: *Provided*, That qualifying trusts established and having received qualifying contributions on or prior to December 31, 2026, by fulfillment of the requirements of this article, shall continue to qualify for the benefits established in §11-21-12i of this code.