

## WEST VIRGINIA CODE: §47-14-13

### §47-14-13. Penalty.

(a) Any person who willfully and knowingly conceals or embezzles any funds paid as the result of a preneed funeral contract is guilty of a felony, and, upon conviction thereof, shall be imprisoned in the penitentiary for a definite term of not less than three years and fined not more than 10,000.

(b) Except as provided by subsection (a) of this section, any person who violates any provision of this article or the legislative rules promulgated hereunder is guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine of not less than \$500 nor more than \$5,000 for each occurrence, or confined in jail for a term not to exceed one year, or both fined and confined.