WEST VIRGINIA CODE: §47-21-11

§47-21-11. Limits on prizes awarded -- General provisions.

Prizes may be money, real or personal property or merchandise other than beer, wine, spirits or alcoholic liquor as defined in section five, article one, chapter sixty of this code. If the prizes are real or personal property or merchandise, the value assigned to them is their fair market value at the time of acquisition for the raffle or at the time of purchase.