WEST VIRGINIA CODE: §49-8-2

§49-8-2. Definitions.

For purposes of this article:

(1) “Child” means an individual under eighteen years of age;

(2) “Qualified nonprofit organization” means a charitable or religious institution that is exempt from federal income taxation under Section 501(a) of the Internal Revenue Code of 1986, as an organization described by Section 501(c)(3) of that code, which assists the parent or legal guardian of a child with the process of providing for the temporary care of a child through the execution of a power of attorney as described in this section.

WV Legislature