WEST VIRGINIA CODE: §61-3-14

§61-3-14. Larceny of bank notes, checks, writings of value and book accounts; penalty.

If any person steal any bank note, check, or other writing or paper of value, or any book of accounts for or concerning money or goods due to be delivered, he shall be deemed guilty of the larceny thereof, and receive the same punishment, according to the value of the article stolen, that is prescribed for the punishment of larceny of goods or chattels.

WV Legislature