WEST VIRGINIA CODE: §61-3-20a

§61-3-20a. Embezzlement by misuse of power of attorney or other fiduciary relationship; penalty.

Any person who holds a fiduciary power of attorney or who has a fiduciary relationship with a person and in so doing wilfully and with intent to defraud embezzles, misappropriates or fraudulently converts for his or her own benefit, or for the benefit of another, the assets or property, real or personal, with which he or she has been entrusted, or misuses or misappropriates funds from the person to whom he or she owes a fiduciary duty or misuses any account, line of credit or credit card of the principal for purposes not contemplated by the terms of the power of attorney instrument or fiduciary relationship, or for purposes not intended by the principal in the execution of the power of attorney or for purposes not intended by the fiduciary relationship, shall be held to have embezzled the same and, upon conviction, shall be deemed guilty of the larceny thereof.

WV Legislature