

# **WEST VIRGINIA CODE: §11-11B-1**

## **§11-11B-1. Arbitration authorized.**

When the State Tax Commissioner claims that a decedent was domiciled in this state at the time of his death and the taxing authorities of another state or states make a like claim on behalf of their state or states, the State Tax Commissioner may make a written agreement with the other taxing authorities and with the executor or administrator to submit the controversy to the decision of a board consisting of one or any uneven number of arbitrators. The executor or administrator is hereby authorized to make the agreement. The parties to the agreement shall select the arbitrator or arbitrators.