WEST VIRGINIA CODE: §11-11-13

§11-11-13. Payment of tax.

(a) Payment by personal representative. -- The tax imposed by this article shall be paid by the personal representative. Liability for payment of the tax continues until the tax is paid.

(b) Due date. -- The tax imposed by this article is due and payable at the date of the decedent's death.

(c) Delinquent date. -- The tax imposed by this article becomes delinquent upon the expiration of nine months after the date on which it becomes due and payable, if not paid within that time.

WV Legislature