

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.