WEST VIRGINIA CODE: §11-11-15

§11-11-15. Interest.

(a) Rate. -- The tax imposed by this article does not bear interest if it is paid before the expiration of nine months after the date of death of the decedent. If that tax is paid after that date, the tax bears interest at the rate of twelve percent per annum from the date by which it should have been paid (determined without regard to any extension of time for payment) until the date it is paid.

(b) Application of payment. -- Every payment of delinquent tax shall be applied, first, to any interest due on that tax, secondly, to any additions to tax or penalty imposed by article ten of this chapter, and then, if there is any balance, to the tax itself.

WV Legislature