WEST VIRGINIA CODE: §11-11-21

§11-11-21. Duty of resident personal representative of nonresident decedent.

(a) General. -- A resident personal representative, holding personal property (tangible or intangible) of a deceased nonresident subject to tax under this article, shall not deliver such property to the personal representative of the domiciliary estate, or to any other person, until after the resident personal representative shall have deducted the tax therefrom, or collected it from the personal representative of the domiciliary estate and remitted it to the Tax Commissioner.

(b) Failure of domiciliary personal representative to pay tax. -- When the transfer of personal property of a nonresident decedent is taxable under this article and the personal representative of the domiciliary estate neglects or refuses to pay the tax upon demand of a resident personal representative, or if for any reason the tax is not paid within nine months after the decedent's death, the resident personal representative may, upon such notice as the circuit court of Kanawha County may direct, be authorized to sell such property, or if the same can be divided, such portion thereof as may be necessary, and shall deduct the tax from the proceeds of such sale and shall account for the balance, if any, in lieu of such property.

WV Legislature