

WEST VIRGINIA CODE: §11-11-24

§11-11-24. Domicile of decedent.

(a) General. -- For purposes of this article, every person shall be presumed to have died a resident and not a nonresident of this state:

(1) If such person has dwelled or lodged in this state during and for the greater part of any period of twelve consecutive months in the twenty-four months next preceding the decedent's death, notwithstanding the fact that from time to time during such twenty-four months such person may have sojourned outside of this state, and without regard to whether or not such person:

(A) May have voted in this state;

(B) May have been entitled to vote in this state; or

(C) May have been assessed for taxes in this state.

(2) If such person has been a resident of this state, sojourning outside this state.

(b) Proof of domicile. -- The burden of proof in an estate tax proceeding shall be upon any person claiming exemption by reason of alleged nonresidency. Domicile shall be determined exclusively in the proceedings provided in this chapter, and orders relating to domicile previously entered in any probate proceedings shall not be conclusive for purposes of the tax imposed by this article.