# WEST VIRGINIA CODE: §11-11-27

**§11-11-27. Prima facie liability for tax.**

(a) The estate of each decedent whose property is subject to the laws of this state and which is required to file a federal estate tax return shall be deemed prima facie liable for payment of estate taxes under this article and shall be subject to a lien therefor in the amount as may be later determined to be due and payable on the estate as provided in this article.

(b) This presumption of liability shall begin on the date of the death of the decedent and shall continue until the full settlement of all taxes which may be found to be due under this article, the settlement to be shown by receipts for payment of all taxes due under this article, to be issued by the Tax Commissioner as provided for in this article.

(c) Whenever the Tax Commissioner determines that an estate described in subsection (a) of this section is not liable for payment of tax under this article, the Tax Commissioner shall issue to the personal representative a certificate in writing to that effect, showing the nonliability to tax, which certificate of nonliability shall have the same force and effect as a receipt showing payment of tax. This certificate of nonliability may be recorded and shall be admissible in evidence in like manner as receipts showing payment of taxes due under this article.

WV Legislature