WEST VIRGINIA CODE: §11-11-28

§11-11-28. Apportionment of West Virginia estate taxes; deduction of taxes by the fiduciary from shares of beneficiaries.

Whenever there is an estate tax levied or assessed under the provisions of any estate tax law of this state heretofore or hereafter enacted, the amount of the tax so paid shall be prorated among the persons interested in the estate to whom such property is or may be transferred or to whom any benefit accrues in conformity with the provisions of section sixteen-a, article two, and section eighteen, article three-a, chapter forty-four of this code.

WV Legislature