WEST VIRGINIA CODE: §11-11-3

§11-11-3. Imposition of tax.

Whenever a federal estate tax is payable to the United States, there is hereby imposed a West Virginia estate tax equal to the portion, if any, of the maximum allowable amount of federal credit for state death taxes which is attributable to property located in this state, or within its taxing jurisdiction. In no event, however, shall the estate tax hereby imposed result in a total death tax liability to this state and the United States in excess of the death tax liability to the United States which would result if this article were not in effect: Provided, That the estate tax hereby imposed shall not be affected by other credits properly allowable in computing the federal estate tax except that the unified credit established in Section 2010 of the Internal Revenue Code of 1986, as amended, shall be applied before calculating the West Virginia estate tax.

WV Legislature