WEST VIRGINIA CODE: §11-11-37

§11-11-37. Interpretation and construction.

(a) No inference, implication or presumption of legislative construction or intent shall be drawn or made by reason of the location or grouping of any particular section, provision or portion of this article; and no legal effect shall be given to any descriptive matter or heading relating to any section, subsection or paragraph of this article.

(b) When not otherwise provided for in this article, the rules of interpretation and construction applicable to the estate tax laws of the United States shall apply to, and be followed in, the interpretation of this article.

(c) The provisions of this article shall be liberally construed in order to ensure that the state of domicile of any decedent shall receive any death taxes, together with interest and penalties thereon, due it.

WV Legislature