WEST VIRGINIA CODE: §11-11-43

§11-11-43. Effective date.

The amendments to this article made by this act shall take effect as provided in the Constitution of this state and, upon the effective date, these amendments shall apply to the estates of all decedents dying after June 30, 1985, for which no estate tax lien release has been issued by the Tax Commissioner prior to the effective date of these amendments in the year 1996, and to estates of all decedents dying on or after the effective date of these amendments.

WV Legislature