WEST VIRGINIA CODE: §11-11-5

§11-11-5. Tax on transfer of estate of nonresidents; property of nonresidents defined; exemption.

(a) Imposition of tax. -- A tax in an amount computed as provided in this section is imposed on the transfer of the taxable estate located in West Virginia of every nonresident decedent.

(b) Amount of tax. -- The tax shall be an amount computed by multiplying the federal credit by a fraction, the numerator of which is the value of that part of the gross estate over which West Virginia has jurisdiction for estate tax purposes. The denominator shall be the value of the decedent's gross estate.

(c) Property of nonresident. -- For purposes of this section, property included in the gross estate of a nonresident which is taxable under this section shall include:

(1) Real property and real property interests located in this state, including (but not limited to) mineral interests, royalties, production payments, leasehold interests or working interests in coal, oil, gas or any other natural resource.

(2) Tangible personal property having an actual situs in this state.

WV Legislature