

# **WEST VIRGINIA CODE: §11-11-6**

## **§11-11-6. Tax on transfer of estate of aliens.**

(a) Imposition of tax. -- A tax in the amount computed as provided in this section is imposed on the transfer of the taxable estate located in West Virginia of every alien. Taxable transfers include:

- (1) Real property situated in this state;
- (2) Tangible personal property having an actual situs in this state; and
- (3) Intangible personal property physically present within this state of every decedent who, at the time of his or her death, was not a citizen of the United States.

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

(c) Stock of West Virginia corporations. -- For purposes of this section, stock in a corporation organized under the laws of this state shall be deemed to be physically present within this state.