WEST VIRGINIA CODE CHAPTER 11 ARTICLE 11A

WV Legislature

§11-11A-1. Procedure and authority.

When the State Tax Commissioner claims that a decedent was domiciled in this state at the time of his death and the taxing authorities of another state or states make a like claim on behalf of their state or states, the State Tax Commissioner may make a written agreement of compromise with the other taxing authorities and the executor or administrator that a certain sum shall be accepted in full satisfaction of any and all death taxes imposed by this state, including any additions to tax, interest or penalties to the date of filing the agreement. The agreement shall also fix the amount to be accepted by the other states in full satisfaction of death taxes. The executor or administrator is hereby authorized to make such agreement. Either the State Tax Commissioner or the executor or administrator shall file the agreement, or a duplicate, with the authority that would be empowered to assess inheritance taxes for this state if there had been no agreement; and thereupon the tax shall be deemed conclusively fixed as therein provided. Unless the tax is paid within thirty days after filing the agreement, additions to tax, interest and penalties shall thereafter accrue upon the amount fixed in the agreement but the time between the decedent's death and the filing shall not be included in computing the same.

WV Legislature

§11-11A-2. "State" defined.

As used in this article the word "state" means any state, territory or possession of the United States, and the District of Columbia.

WV Legislature

§11-11A-3. Interpretation of article.

This article shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

WV Legislature

§11-11A-4. Title.

This article may be cited as the "Uniform Act on Interstate Compromise of Death Taxes."

WV Legislature

§11-11A-5. Applicability.

This article shall apply to estates of decedents dying before or after its effective date.

WV Legislature