

WEST VIRGINIA CODE: §11-11B-6

§11-11B-6. Filing of board's determination.

The State Tax Commissioner, the board, or the executor or administrator shall file the determination of the board as to domicile, the record of the board's proceedings, and the agreement, or a duplicate, made pursuant to section one, with the authority having jurisdiction to assess the inheritance and death taxes in the state determined to be the domicile and shall file copies of all such documents with the authorities that would have been empowered to assess the inheritance and death taxes in each of the other states involved.