WEST VIRGINIA CODE: §11-11B-7

§11-11B-7. Additions to tax, penalties and interest.

In any case where it is determined by the board that the decedent died domiciled in this state, additions to tax, interest and penalties, if otherwise imposed by law, for nonpayment of inheritance taxes between the date of the agreement and of filing of the determination of the board as to domicile, shall not exceed eight percent per annum.

WV Legislature