WEST VIRGINIA CODE CHAPTER 11 ARTICLE 11B

WV Legislature

§11-11B-1. Arbitration authorized.

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 with the other taxing authorities and with the executor or administrator to submit the controversy to the decision of a board consisting of one or any uneven number of arbitrators. The executor or administrator is hereby authorized to make the agreement. The parties to the agreement shall select the arbitrator or arbitrators.

WV Legislature

§11-11B-2. Hearings.

The board shall hold hearings at such times and places as it may determine, upon notice to the parties to the agreement, all of whom shall be entitled to be heard, to present evidence and to examine and cross-examine witnesses.

WV Legislature

§11-11B-3. Powers of board.

The board shall have power to administer oaths, take testimony, subpoena and require the attendance of witnesses and the production of books, papers and documents, and issue commissions to take testimony. Subpoenas may be signed by any member of the board.

WV Legislature

§11-11B-4. Determination of board.

The board shall, by majority vote, determine the domicile of the decedent at the time of his death. This determination shall be final for purposes of imposing and collecting inheritance and death taxes but for no other purpose.

WV Legislature

§11-11B-5. Majority vote; exception.

Except as provided in section three in respect to the issuance of subpoenas, all questions arising in the course of the proceeding shall be determined by majority vote of the board.

WV Legislature

§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.

WV Legislature

§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

§11-11B-8. Compromise permitted.

Nothing contained herein shall prevent at any time a written compromise, if otherwise lawful, by all parties to the agreement made pursuant to section one, fixing the amounts to be accepted by this and any other state involved in full satisfaction of inheritance and death taxes.

WV Legislature

§11-11B-9. Compensation and expenses of board.

The compensation and expenses of the members of the board and its employees may be agreed upon among such members and the executor or administrator and if they cannot agree shall be fixed by the probate court of the state determined by the board to be the domicile of the decedent. The amounts so agreed upon or fixed shall be deemed an administration expense and shall be payable by the executor or administrator.

WV Legislature

§11-11B-10. Applicability.

This article shall apply only to cases in which each of the states involved has a law identical with or substantially similar to this article.

WV Legislature

§11-11B-11. "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

§11-11B-12. 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

§11-11B-13. Title.

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

WV Legislature

§11-11B-14. Estates affected.

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

WV Legislature