WEST VIRGINIA CODE: §44B-6-606

§44B-6-606. Transitional Matters.

Section four hundred nine, article four of this chapter, as amended during the regular session of the 2009 Legislature, applies to a trust described in subsection (d) of section four hundred nine, article four of this chapter on and after the following dates:

- (1) If the trust is not funded as of the effective date of the amendments to this chapter enacted during the regular session of the two thousand nine Legislature, the date of the decedent's death.
- (2) If the trust is initially funded in the calendar year beginning January 1, 2009, the date of the decedent's death.
- (3) If the trust is not described in paragraph (1) or (2), January 1, 2009.