WEST VIRGINIA CODE: §48-7-109

§48-7-109. Tax consequences of transfer of interest or title.

Notwithstanding the provisions of chapter eleven of this code, no transfer of interest in or title to property under this article is taxable as a transfer of property without consideration nor, except as to spousal support, create liability for sales, use, inheritance and transfer or income taxes due the state or any political subdivision nor require the payment of the excise tax imposed under article twenty-two, chapter eleven of this code.

WV Legislature