

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1937



ENROLLED

SENATE BILL No. 90

(By Mr. Paull.)



PASSED March 8 1937

In Effect 90 days from Passage

ENROLLED

Senate Bill No. 90

(BY MR. PAULL) (by request)

[Passed March 8, 1937; in effect ninety days from passage.]

AN ACT to amend and reenact section four, article eleven, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended by chapter thirty-six, acts of the Legislature, first extraordinary session, one thousand nine hundred thirty-three, relating to inheritance and transfer taxes.

Be it enacted by the Legislature of West Virginia:

That section four, article eleven, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended by chapter thirty-six, acts of the Legislature, first extraordinary session, one thousand nine hundred thirty-three, be amended and reenacted to read as follows:

Section 4. (a) All property transferred to the state or
2 to any county, school district, or municipal corporation
3 thereof for public purposes shall be exempt from taxation
4 under this article.

5 (b) No transfer of less than one hundred dollars shall
6 be taxable under this article. For this purpose all transfers
7 from a decedent to the same transferee shall be treated as
8 a unit.

9 (c) Property transferred to a widow of a deceased person
10 shall be allowed exemptions from taxes under this article
11 as follows: Transfers not in excess of fifteen thousand
12 dollars shall be entirely exempt; transfers in excess of fifteen
13 thousand dollars up to and not exceeding twenty-five thou-
14 sand dollars shall have an exemption determined by sub-
15 tracting from fifteen thousand dollars, the difference between
16 fifteen thousand dollars and the amount of the transfer;
17 there shall be no exemption in the case of a transfer in excess
18 of twenty-five thousand dollars.

19 (d) Property transferred to any person within the classes
20 described in subdivision (a) of section two, other than a
21 wife, shall be allowed exemption from taxes under this

22 article as follows: Transfers not in excess of five thousand
23 dollars shall be entirely exempt; transfers in excess of five
24 thousand dollars up to and not exceeding ten thousand
25 dollars shall have an exemption determined by subtracting
26 from five thousand dollars the difference between five thou-
27 sand dollars and the amount of the transfer; transfers in
28 excess of ten thousand dollars shall be allowed no exemp-
29 tion.

30 The decendants of any child referred to in subdivision (a)
31 of section two shall be allowed the exemption of the person
32 they represent per stirpes and not per capita.

33 (e) There shall be exempt from taxation under this
34 article all property transferred to a person or corporation,
35 in trust or for use solely for educational, literary, scientific,
36 religious or charitable purposes: *Provided, however,* That
37 the property so transferred for the purpose herein mentioned
38 and the rentals, profits and proceeds thereof, are used ex-
39 clusively in this state.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Carl B. Gilchrist

Chairman Senate Committee

Wesley B. Walker

Chairman House Committee

Originated in the.....

Takes effect..... passage.

Charles H. Hays

Clerk of the Senate

Wm. S. O'Brien

Clerk of the House of Delegates

Charles H. Hays

President of the Senate

J. K. Thomas

Speaker House of Delegates

The within *Approved* this the *18th*

day of *March*, 1937.

Wesley B. Walker

Governor

Filed in the office of the Secretary of State of West Virginia. **MAR 19 1937**
Wm. S. O'BRIEN,
Secretary of State