WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1937

ENROLLED

SENATE BILL No. 90
(By Mr. Pence)

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 Legis-
lature, 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 to any county, school district, or municipal corporation thereof for public purposes shall be exempt from taxation under this article.

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

c) Property transferred to a widow of a deceased person shall be allowed exemptions from taxes under this article as follows: Transfers not in excess of fifteen thousand dollars shall be entirely exempt; transfers in excess of fifteen thousand dollars up to and not exceeding twenty-five thousand dollars shall have an exemption determined by subtracting from fifteen thousand dollars, the difference between fifteen thousand dollars and the amount of the transfer; there shall be no exemption in the case of a transfer in excess of twenty-five thousand dollars.

d) Property transferred to any person within the classes described in subdivision (a) of section two, other than a wife, shall be allowed exemption from taxes under this
article as follows: Transfers not in excess of five thousand dollars shall be entirely exempt; transfers in excess of five thousand dollars up to and not exceeding ten thousand dollars shall have an exemption determined by subtracting from five thousand dollars the difference between five thousand dollars and the amount of the transfer; transfers in excess of ten thousand dollars shall be allowed no exemption.

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

(e) There shall be exempt from taxation under this article all property transferred to a person or corporation, in trust or for use solely for educational, literary, scientific, religious or charitable purposes: Provided, however, That the property so transferred for the purpose herein mentioned and the rentals, profits and proceeds thereof, are used exclusively in this state.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the

Takes effect... passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within... this the 10th day of... 1937.

Governor

Filed in the office of the Secretary of State of West Virginia. MAR 19, 1937

Wm. S. O'Brien,
Secretary of State