

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1943

ENROLLED

Committee Substitute

for HOUSE BILL No. 182

(originating in the committee on Taxation and Finance)

(By Mr. _____)

PASSED March 3, 1943

In Effect from Passage

281

ENROLLED
COMMITTEE SUBSTITUTE FOR
House Bill No. 182

(Originating in the Committee on Taxation and Finance)

[Passed March 3, 1943; in effect from passage.]

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

Be it enacted by the Legislature of West Virginia:

That section eleven, article eleven, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as last amended and reenacted 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:

Article 11. Inheritance and Transfer Taxes.

Section 11. *Payments and Collection.*—All taxes imposed by this article shall be due and payable at the death of the transferor and if paid within eleven months after the death of the transferor a discount of three per cent shall be allowed and deducted. If not paid within twelve months after the death of the transferor taxes due under this article shall bear interest at the rate of ten per centum per annum, to be computed from the expiration of twelve months from the date of the death of the transferor until paid, and a penalty of five per cent shall be added. The tax commissioner may suspend payment of such taxes, penalties and interest if there be necessary litigation pending at the time such taxes are due and payable, which involves the estate, or for other good and sufficient cause. Suits and actions brought for the purpose of defeating the payment of any such taxes, penalties and interest, shall not be deemed necessary litigation within the meaning of this section.

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

Ray J. Grison
Chairman Senate Committee

Frank H. Pottinger
Chairman House Committee

Originated in the House of Delegates

Takes effect from passage.

W. S. Watkins
Clerk of the Senate

W. H. Ahlberg
Clerk of the House of Delegates

James Paull
President of the Senate

John E. Bruce
Speaker House of Delegates

The within approved this the 10
day of March, 1943.

Matthew M. Neely
Governor.

1

Filed in the office of the Secretary of State
of West Virginia MAR 10 1943
Wm. S. O'BRIEN,
Secretary of State