

# WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1945

## ENROLLED

SENATE BILL No. 77

(By Mr. Boreman)

PASSED March 9 1945

In Effect 90-days for Passage

JARRETT PRINTING COMPANY, CHARLESTON, W. VA.



77  
3-15

**ENROLLED**  
**Senate Bill No. 77**

(BY MR. BOREMAN)

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[Passed March 9, 1945; in effect ninety days from passage.]

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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, 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, be amended and reenacted to read as follows:

Section 4. *Exemptions.*—(a) All property transferred  
2 to the state or to any county, school district, or municipal

3 corporation thereof for public purposes shall be exempt  
4 from taxation under this article.

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

9 (c) In computing the tax upon property transferred  
10 to a widow or a widower of a deceased person, an ex-  
11 emption of fifteen thousand dollars shall be allowed.

12 (d) In computing the tax upon property transferred  
13 to any person within the classes described in sub-section  
14 (a), of section two, other than a widow or widower, an  
15 exemption of five thousand dollars shall be allowed.

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

19 (e) There shall be exempt from taxation under this  
20 article all property transferred to a person or corporation,  
21 in trust or for use solely for educational, literary, scien-  
22 tific, religious or charitable purposes: *Provided, however,*

23 That the property so transferred for the purposes herein  
24 mentioned and the rentals, profits and proceeds thereof,  
25 are used exclusively in this state.

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

Charles C Morris  
Chairman Senate Committee

J. R. DeGrueter, Jr.  
Chairman House Committee

Originated in the

Senate

Takes effect

90-days from

passage

Thomas H. Hays  
Clerk of the Senate

R. H. Hays  
Clerk of the House of Delegates

Arnold W. Tickers  
President of the Senate

John E. Amos  
Speaker House of Delegates

The within

Approved

this the

15<sup>th</sup>

day of

March

, 1945.

Oliver M. Mendenhall  
Governor.

Filed in the office of the Secretary of State  
of West Virginia

MAR 16 1945

Wm. S. O'BRIEN,  
Secretary of State