

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1949

ENROLLED

SENATE BILL No. 40

(By Mr. Love.....)

PASSED March 12..... 1949

In Effect Ninety days from..... Passage



ENROLLED
Senate Bill No. 40

(BY MR. LOVE)

[Passed March 12, 1949; in effect ninety days from passage.]

AN ACT to amend and reenact section nine, article eleven, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, pertaining to the lien of the state of West Virginia for inheritance taxes.

Be it enacted by the Legislature of West Virginia:

That section nine, article eleven, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be and the same is hereby amended and reenacted to read as follows:

Section 9. *Lien for Tax.*—All such taxes upon any
2 transfer and the interest that may accrue thereon, shall,
3 until paid, be and remain a charge and lien upon the
4 property transferred, superior to any lien created after

5 such transfer, and no title shall vest or be transferred as
6 to any such property, except subject to the lien for such
7 taxes, and no such property shall be transferred or de-
8 livered, in whole or in part, until the payment into the
9 treasury of the state of the amount of such tax. The per-
10 son to whom the property is transferred, if he shall re-
11 ceive the same before the tax thereon is paid, and the
12 executors, administrators and trustees having charge of
13 every estate so transferred, shall be personally liable for
14 such tax and interest until its payment: *Provided, how-*
15 *ever,* That such lien shall not be enforceable after the ex-
16 piration of ten years from and after the death of the de-
17 cedent, whose property is subject to tax under the pro-
18 visions of this article: *Provided further,* That the limi-
19 tation of ten years prescribed by this section shall not
20 be construed to apply to any suit or proceeding now pend-
21 ing and undetermined, commenced prior to the effective
22 date of this act, for the enforcement of any such lien
23 otherwise legally enforceable but for said limitation.

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

Forest L. Weaver

Chairman Senate Committee

R. B. Matthews

Chairman House Committee

Originated in the Senate.

Takes effect *Ninety days from* passage.

Harvard Meyer

Clerk of the Senate

J. A. Steph

Clerk of the House of Delegates

R. B. Matthews

President of the Senate

W. E. L. Lawrence

Speaker House of Delegates

The within **APPROVED** this the *18th*

day of *MARCH*, 1949.

Okay L. Patterson
Governor.



Filed in the Office of the Secretary of State of West Virginia **MAR 18 1949**

D. PITT O'BRIEN,
SECRETARY OF STATE