WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1951

ENROLLED

Committee Substitute for
SENATE BILL NO. 6

(By Mr. ..............................................................)

PASSED .................................................. 1951

In Effect ......................................................
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 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 one hundred dollars or less 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) In computing the tax upon property transferred to a widow or a widower of a deceased person, an exemption of fifteen thousand dollars shall be allowed.

(d) In computing the tax upon property transferred to the father, mother, child or stepchild of the decedent there shall be allowed an exemption of five thousand dollars; from property transferred to a grandchild of the decedent there shall be allowed an exemption of twenty-five hundred dollars.

(e) There shall be exempt from taxation under this article all property transferred to a person or corporation, foreign or domestic, in trust or for use solely for educational, literary, scientific, religious or charitable purposes: Provided, however, That the property so transferred for the purposes herein mentioned and the rentals, profits, and proceeds thereof, are used exclusively in this state, or for the sole benefit of persons domiciled in this state, whether used within or without said state, and
provided that such use or uses for the purposes aforesaid shall be evidenced by:

(1) Specific provision of a will or other instrument of transfer requiring such use for such purposes; or

(2) Transfer to an institution, association, or organized group of persons, corporate or otherwise, or for their use, and whose purposes and activities are devoted exclusively to one or more of the purposes aforesaid; or

(3) An agreement with the tax commissioner, satisfactory to him, executed by the trustee or other fiduciary, or beneficiary named in any will or writing that all of the property, rentals, profits, and proceeds received by it under the will or other instrument of transfer for one or more of the purposes aforesaid, will be used exclusively for the use and benefit of persons domiciled within the state, or exclusively within this state.

This amendment shall apply to all future devises, bequests, and gifts for such purposes, and shall be retroactive and apply to all past devises, bequests, and gifts for such purposes, wherein final payment of transfer or inheritance taxes has not been made to the State of West Virginia.
Enr. Com. Sub. for S. B. No. 6]

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

[Signature]
Chairman Senate Committee

[Signature]
Chairman House Committee

Originated in the Senate.

Takes effect upon passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

Approved this the 8th day of March, 1951.

[Signature]
Governor.

Filed in the Office of the Secretary of State of West Virginia MAR 8 1951

D. Pitt O'Brien,
Secretary of State