WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1957

SENATE BILL NO. 49

ENROLLED

(By Mr. [Signature])

PASSED March 8, 1957

In Effect [Signature]
ENROLLED

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 49

(Originating in the Committee on the Judiciary)

[Passed March 8, 1957; 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, relating to a lien or indebtedness created by nonpayment of inheritance and transfer taxes, and limitation upon the collection thereof.

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 amended and reenacted to read as follows:

Section 9. Lien for Tax; Limitation upon Collection.—

2 All such taxes upon any transfer, and the interest that
may accrue thereon, shall, until paid, be and remain a charge and lien upon the property transferred, superior to any lien created after such transfer, and no title shall rest or be transferred as to any such property, except subject to the lien for such taxes, and no such property shall be transferred or delivered, in whole or in part, until the payment into the treasury of the state of the amount of such tax: Provided, however, That this restriction shall not apply to the transfer or delivery of twenty-five hundred dollars or less from the balance of a joint bank account of which the decedent was a co-owner when such transfer or delivery is to the surviving co-owner or co-owners and such co-owner or co-owners are within the class designated in section two (a) of this article. The person to whom the property is transferred, if he shall receive the same before the tax thereon is paid, and the executors, administrators and trustees having charge of every estate so transferred, shall be personally liable for such tax and interest until its payment: Provided further, That such lien and the tax and interest represented thereby shall not be enforceable or collectible
either against the property or from any person whatsoever after the expiration of ten years from and after the
death of the decedent whose property is subject to tax under the provisions of this article, whether there has been
a qualification or not upon the estate of the decedent. The limitation aforesaid shall apply regardless of whether or
not a personal representative has been appointed or qualified upon the estate of the decedent: Provided further, That the limitation of ten years prescribed by this section shall not be construed to apply to any suit or proceeding now pending and undetermined, commenced prior to the effective date of this act, for the enforcement of any such lien otherwise legally enforceable but for said limitation.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originated in the Senate.

Takes effect 30 days from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

The within approved this the 15th day of March 1957.

Governor

Filed in the Office of the Secretary of State of West Virginia MAR 15 1957

Secretary of State