

WEST VIRGINIA LEGISLATURE  
REGULAR SESSION, 1957

*Committee Substitute for*  
**ENROLLED**

SENATE BILL NO. 49

(By Mr. *Samuel J. ...*)

PASSED March 8 1957

In Effect 42 days from Passage

**ENROLLED**

COMMITTEE SUBSTITUTE

FOR

**Senate Bill No. 49**

(Originating in the Committee on the Judiciary)

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[Passed March 8, 1957; in effect ninety days from passage.]

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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

3 may accrue thereon, shall, until paid, be and remain a  
4 charge and lien upon the property transferred, superior  
5 to any lien created after such transfer, and no title shall  
6 rest or be transferred as to any such property, except  
7 subject to the lien for such taxes, and no such property  
8 shall be transferred or delivered, in whole or in part,  
9 until the payment into the treasury of the state of the  
10 amount of such tax: *Provided, however,* That this re-  
11 striction shall not apply to the transfer or delivery of  
12 twenty-five hundred dollars or less from the balance of a  
13 joint bank account of which the decedent was a co-owner  
14 when such transfer or delivery is to the surviving co-  
15 owner or co-owners and such co-owner or co-owners are  
16 within the class designated in section two (a) of this  
17 article. The person to whom the property is transferred,  
18 if he shall receive the same before the tax thereon is paid,  
19 and the executors, administrators and trustees having  
20 charge of every estate so transferred, shall be personally  
21 liable for such tax and interest until its payment: *Pro-*  
22 *vided further,* That such lien and the tax and interest  
23 represented thereby shall not be enforceable or collectible

24 either against the property or from any person whatso-  
25 ever after the expiration of ten years from and after the  
26 death of the decedent whose property is subject to tax  
27 under the provisions of this article, whether there has been  
28 a qualification or not upon the estate of the decedent. The  
29 limitation aforesaid shall apply regardless of whether or  
30 not a personal representative has been appointed or  
31 qualified upon the estate of the decedent: *Provided*  
32 *further*, That the limitation of ten years prescribed by  
33 this section shall not be construed to apply to any suit or  
34 proceeding now pending and undetermined, commenced  
35 prior to the effective date of this act, for the enforcement  
36 of any such lien otherwise legally enforceable but for said  
37 limitation.

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

E. H. McCourt  
Chairman Senate Committee

W. C. Cletcher  
Chairman House Committee

Originated in the Senate.

Takes effect 90 days from passage.

J. L. M. Meyer  
Clerk of the Senate

C. A. Blankenship  
Clerk of the House of Delegates

Ralph J. Bean  
President of the Senate

W. E. Fleming  
Speaker House of Delegates

The within approved this the 15<sup>th</sup>  
day of March, 1957.

Jeff T. Hudson  
Governor



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

D. PITT O'BRIEN  
SECRETARY OF STATE