

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1959



ENROLLED

HOUSE BILL No. 29

(By Mr. TYLES)



PASSED Feb 17 1959

In Effect from Passage



Filed in Office of the Secretary of State  
of West Virginia MAR 2 1959  
JOE F. BURDETT  
SECRETARY OF STATE

ENROLLED

# House Bill No. 29

(By MR. MYLES)

[Passed February 17, 1959; in effect from passage.]

AN ACT to amend and reenact section eleven, article eleven, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to payment of inheritance and transfer taxes.

*Be it enacted by the Legislature of West Virginia:*

That section eleven, 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 11. *Payments and Collection.*—All taxes imposed by this article shall be due and payable at the death of the transferor and if paid within thirteen months after the death of the transferor a discount of three per cent shall be allowed and deducted. If not paid within fourteen months after the death of the transferor taxes due under this article shall bear interest at the rate of

8 ten per centum per annum, to be computed from the  
9 expiration of fourteen months from the date of the death  
10 of the transferor until paid, and a penalty of five per cent  
11 shall be added. The tax commissioner may suspend pay-  
12 ment of such taxes, penalties and interest if there be  
13 necessary litigation pending at the time such taxes are  
14 due and payable, which involves the estate, or for other  
15 good and sufficient cause. Suits and actions brought for  
16 the purpose of defeating the payment of any such taxes,  
17 penalties and interest, shall not be deemed necessary liti-  
18 gation within the meaning of this section.

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

*W. Jasper*  
Chairman Senate Committee

*Ender Andrews*  
Chairman House Committee

Originated in the House of Delegates.

Takes effect *from* passage.

*Howard Meyer*  
Clerk of the Senate

*C. A. Blankenship*  
Clerk of the House of Delegates

*Ralph Bean*  
President of the Senate

*N. R. Parley*  
Speaker House of Delegates

The within *approved* this the *28th* day of *February*, 1959.

*Edith Henderson*  
Governor

