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

Takes effect from passage.

[Signature]
Clerk of the Senate

[Signature]
Clerk of the House of Delegates

[Signature]
President of the Senate

[Signature]
Speaker House of Delegates

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

[Signature]
Governor