

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1959

ENROLLED

SENATE BILL NO. 262

(By Mr. MARTIN)

PASSED Feb 19 1959

In Effect Jan 1 Passage



Filed in Office of the Secretary of State
of West Virginia FEB 27 1959

JOE F. BURDETT
SECRETARY OF STATE

262

ENROLLED

Senate Bill No. 262

(By MR. MARTIN)

[Passed February 19, 1959; in effect from passage.]

AN ACT to amend chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, by adding thereto a new article designated article eleven-a, providing for compromise with other states of controversies involving inheritance or death taxes under certain circumstances.

Be it enacted by the Legislature of West Virginia:

That chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended by adding thereto a new article designated article eleven-a to read as follows:

Article 11-a. Interstate Compromise of Inheritance and Death Taxes.

Section 1. *Procedure.*—When the state tax commissioner
2 claims that a decedent was domiciled in this state at the
3 time of his death and the taxing authorities of another
4 state or states make a like claim on behalf of their state
5 or states, the state tax commissioner may make a written
6 agreement of compromise with the other taxing authori-
7 ties and the executor or administrator that a certain sum
8 shall be accepted in full satisfaction of any and all inheri-
9 tance taxes imposed by this state, including any interest
10 or penalties to the date of filing the agreement. The agree-
11 ment shall also fix the amount to be accepted by the other
12 states in full satisfaction of death taxes. The executor or
13 administrator is hereby authorized to make such agree-
14 ment. Either the state tax commissioner or the executor
15 or administrator shall file the agreement, or a duplicate,
16 with the authority that would be empowered to assess
17 inheritance taxes for this state if there had been no agree-
18 ment; and thereupon the tax shall be deemed conclusively
19 fixed as therein provided. Unless the tax is paid within

20 thirty days after filing the agreement, interest and penal-
21 ties shall thereafter accrue upon the amount fixed in the
22 agreement but the time between the decedent's death and
23 the filing shall not be included in computing the interest
24 or penalties.

Sec. 2. *Definition.*—As used in this article the word
2 “state” means any state, territory or possession of the
3 United States, and the District of Columbia.

Sec. 3. *Interpretation.*—This article shall be so inter-
2 preted and construed as to effectuate its general purpose
3 to make uniform the law of those states which enact it.

Sec. 4. *Title.*—This article may be cited as the “Uniform
2 Act on Interstate Compromise of Death Taxes”.

Sec. 5. *Applicability.*—This article shall apply to estates
2 of decedents dying before or after its effective date.

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

W. G. Jasper
Chairman Senate Committee

Eudora Andrews
Chairman House Committee

Originated in the Senate.

Takes effect ~~90 days~~ from _____ passage.

J. Howard Meyer
Clerk of the Senate

C. A. Blankenship
Clerk of the House of Delegates

Ralph Bean
President of the Senate

H. R. Pawley
Speaker House of Delegates

The within *approved* this the *27th*
day of *February*, 1959.

W. B. Underwood
Governor

