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 claims that a decedent was domiciled in this state at the time of his death and the taxing authorities of another state or states make a like claim on behalf of their state or states, the state tax commissioner may make a written agreement of compromise with the other taxing authorities and the executor or administrator that a certain sum shall be accepted in full satisfaction of any and all inheritance taxes imposed by this state, including any interest or penalties to the date of filing the agreement. The agreement shall also fix the amount to be accepted by the other states in full satisfaction of death taxes. The executor or administrator is hereby authorized to make such agreement. Either the state tax commissioner or the executor or administrator shall file the agreement, or a duplicate, with the authority that would be empowered to assess inheritance taxes for this state if there had been no agreement; and thereupon the tax shall be deemed conclusively fixed as therein provided. Unless the tax is paid within
thirty days after filing the agreement, interest and penalties shall thereafter accrue upon the amount fixed in the agreement but the time between the decedent’s death and the filing shall not be included in computing the interest or penalties.

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

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

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

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

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker House of Delegates

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

Governor