

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1959

ENROLLED

SENATE BILL NO. 139

(By Mr. MARTIN)

PASSED Feb 19 1959

In Effect 90 days from Passage



Filed in Office of the Secretary of State
of West Virginia FEB 27 1959
JOE F. BURDETT
SECRETARY OF STATE

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Senate Bill No. 139

(By MR. MARTIN)

[Passed February 19, 1959; in effect ninety days 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-b, providing for arbitration with other states of controversies involving inheritance and death taxes under certain circumstances.

Be it enacted by the Legislature of West Virginia:

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

Article 11-b. Interstate Arbitration of Inheritance and Death Taxes.

Section 1. *Arbitration Authorized.*—When the state tax

2 commissioner claims that a decedent was domiciled in this
3 state at the time of his death and the taxing authorities
4 of another state or states make a like claim on behalf of
5 their state or states, the state tax commissioner may make
6 a written agreement with the other taxing authorities
7 and with the executor or administrator to submit the con-
8 troversy to the decision of a board consisting of one or any
9 uneven number of arbitrators. The executor or adminis-
10 trator is hereby authorized to make the agreement. The
11 parties to the agreement shall select the arbitrator or ar-
12 bitrators.

Sec. 2. *Hearings.*—The board shall hold hearings at such
2 times and places as it may determine, upon notice to the
3 parties to the agreement, all of whom shall be entitled to
4 be heard, to present evidence and to examine and cross-
5 examine witnesses.

Sec. 3. *Powers of Board.*—The board shall have power
2 to administer oaths, take testimony, subpoena and require
3 the attendance of witnesses and the production of books,
4 papers and documents, and issue commissions to take tes-

5 timony. Subpoenaes may be signed by any member of the
6 board.

Sec. 4. *Division of Board.*—The board shall, by majority
2 vote, determine the domicile of the decedent at the time
3 of his death. This determination shall be final for purposes
4 of imposing and collecting inheritance and death taxes
5 but for no other purpose.

Sec. 5. *Majority Vote; Exception.*—Except as provided
2 in section three in respect of the issuance of subpoenaes,
3 all questions arising in the course of the proceeding shall
4 be determined by majority vote of the board.

Sec. 6. *Filing of Board's Determination.*—The state tax
2 commissioner, the board, or the executor or administrator
3 shall file the determination of the board as to domicile,
4 the record of the board's proceedings, and the agreement,
5 or a duplicate, made pursuant to section one, with the
6 authority having jurisdiction to assess the inheritance and
7 death taxes in the state determined to be the domicile and
8 shall file copies of all such documents with the authorities
9 that would have been empowered to assess the inheritance
10 and death taxes in each of the other states involved.

Sec. 7. *Interest and Penalties.*—In any case where it is
2 determined by the board that the decedent died domiciled
3 in this state, interest and penalties, if otherwise imposed
4 by law, for nonpayment of inheritance taxes between the
5 date of the agreement and of filing of the determination
6 of the board as to domicile, shall not exceed six per cent
7 per annum.

Sec. 8. *Compromise Permitted.*—Nothing contained
2 herein shall prevent at any time a written compromise, if
3 otherwise lawful, by all parties to the agreement made
4 pursuant to section one, fixing the amounts to be accepted
5 by this and any other state involved in full satisfaction of
6 inheritance and death taxes.

Sec. 9. *Compensation and Expenses of Board.*—The
2 compensation and expenses of the members of the board
3 and its employees may be agreed upon among such mem-
4 bers and the executor or administrator and if they cannot
5 agree shall be fixed by the probate court of the state de-
6 termined by the board to be the domicile of the decedent.
7 The amounts so agreed upon or fixed shall be deemed an

8 administration expense and shall be payable by the execu-
9 tor or administrator.

Sec. 10. *Applicability.*—This act shall apply only to
2 cases in which each of the states involved has a law identi-
3 cal with or substantially similar to this act.

Sec. 11. *Definition.*—As used in this act the word “state”
2 means any state, territory or possession of the United
3 States, and the District of Columbia.

Sec. 12. *Interpretation.*—This act shall be so interpreted
2 and construed as to effectuate its general purpose to make
3 uniform the law of those states which enact it.

Sec. 13. *Citation.*—This act may be cited as the “Uni-
2 form Act on Interstate Arbitration of Death Taxes.”

Sec. 14. *Estates Affected.*—This act shall apply to estates
2 of decedents dying before or after its enactment.

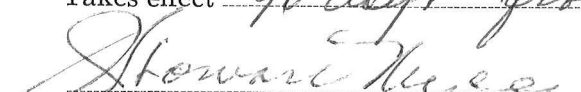
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.


Chairman Senate Committee



Chairman House Committee


Originated in the Senate.

Takes effect 90 days from 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