

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1963



ENROLLED

HOUSE BILL No. 103

(By Mr. White)



PASSED March 1, 1963

In Effect from Passage



Filed in Office of the Secretary of State
of West Virginia 3-11-63

JOE F. BURDETT
SECRETARY OF STATE

#103

ENROLLED
House Bill No. 103

(By MR. WHITE)

[Passed March 1, 1963; in effect from passage.]

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

Be it enacted by the Legislature of West Virginia:

That section four, 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:

Article 11. Inheritance and Transfer Taxes.

Section 4. Exemptions.—(a) All property transferred
2 to the state or to any county, school district, or municipal

3 corporation thereof, for public purposes, shall be exempt
4 from taxation under this article.

5 (b) No transfer of one hundred dollars, or less, shall
6 be taxable under this article. For this purpose, all trans-
7 fers from a decedent to the same transferee shall be
8 treated as a unit.

9 (c) In computing the tax upon property transferred
10 to a widow, or a widower of a deceased person, an exemp-
11 tion of fifteen thousand dollars, shall be allowed.

12 (d) In computing the tax upon property transferred
13 to the father, mother, child or step-child of the decedent,
14 there shall be allowed an exemption of five thousand dol-
15 lars; from property transferred to a grandchild of the
16 decedent there shall be allowed an exemption of two
17 thousand five hundred dollars.

18 (e) There shall be exempt from taxation under this
19 article, all property transferred to a person or corpora-
20 tion, foreign or domestic, in trust or for the use solely
21 for educational, literary, scientific, religious or charitable
22 purposes: *Provided, however,* That the property so trans-
23 ferred to the person resident of another state or to a for-

24 eign corporation, in trust or for the purposes herein men-
25 tioned, shall be exempt only so far as the laws of the
26 state where such person or foreign corporation is domi-
27 ciled would exempt like property transferred from that
28 state to a person or corporation in this state in trust and
29 for similar purposes.

30 The provisions of this section as hereby amended shall
31 apply to all future devises, bequests, and gifts, for such
32 purposes, and shall be retroactive in applying to all past
33 devises, bequests and gifts for such purposes, where the
34 final payment of transfer or inheritance taxes has not
35 been made to the state of West Virginia.

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

Ray Parker
Chairman Senate Committee

Lethel L. Caudall
Chairman House Committee

Originated in the House.

Takes effect from passage.

Howard Meyers
Clerk of the Senate

C. Blankenship
Clerk of the House of Delegates

Howard W. Cannon
President of the Senate

Julius W. Singleton Jr.
Speaker House of Delegates

The within approved this the 11th
day of March, 1963.

W. W. Cannon
Governor

