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
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 to the state or to any county, school district, or municipal
corporation thereof, for public purposes, shall be exempt from taxation under this article.

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

(c) In computing the tax upon property transferred to a widow, or a widower of a deceased person, an exemption of fifteen thousand dollars, shall be allowed.

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

(e) There shall be exempt from taxation under this article, all property transferred to a person or corporation, foreign or domestic, in trust or for the use solely for educational, literary, scientific, religious or charitable purposes: Provided, however, That the property so transferred to the person resident of another state or to a for-
eign corporation, in trust or for the purposes herein mentioned, shall be exempt only so far as the laws of the state where such person or foreign corporation is domiciled would exempt like property transferred from that state to a person or corporation in this state in trust and for similar purposes.

The provisions of this section as hereby amended shall apply to all future devises, bequests, and gifts, for such purposes, and shall be retroactive in applying to all past devises, bequests and gifts for such purposes, where the final payment of transfer or inheritance taxes has not been made to the state of West Virginia.
The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

O. Roy Clark
Chairman Senate Committee

Willie L. Crackel
Chairman House Committee

Originated in the House.

Takes effect from passage.

Ray Mays
Clerk of the Senate

C A Blankenship
Clerk of the House of Delegates

Howard E. Carrow
President of the Senate

Julius W. Sample, Jr.
Speaker House of Delegates

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

M.M. Barou
Governor