

# WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

ENROLLED

House Bill 2963

BY DELEGATES NELSON AND BOGGS

(BY REQUEST OF THE TAX AND REVENUE DEPARTMENT)

[Passed April 5, 2017; in effect ninety days from passage.]

OFFICE WEST VIRGINIA  
SECRETARY OF STATE

2017 APR 26 P 8:31

FILED

HB 2963

# **WEST VIRGINIA LEGISLATURE**

## **2017 REGULAR SESSION**

### **ENROLLED**

## **House Bill 2963**

BY DELEGATES NELSON AND BOGGS

(BY REQUEST OF THE TAX AND REVENUE DEPARTMENT)

[Passed April 5, 2017; in effect ninety days from passage.]

1 AN ACT to amend and reenact §11-11-17a of the Code of West Virginia, 1931, as amended;  
2 relating to terminating on a certain date provisions by which domiciliary personal  
3 representatives of nonresident decedents may apply for certain releases.

*Be it enacted by the Legislature of West Virginia:*

1 That §11-11-17a of the Code of West Virginia, 1931, as amended, be amended and  
2 reenacted to read as follows:

**ARTICLE 11. ESTATE TAXES.**

**§11-11-17a. Discharge of nonresident decedent's real property in absence of ancillary  
administration, termination.**

1 (a) The domiciliary personal representative of a nonresident decedent may apply to the  
2 Tax Commissioner for a certificate releasing all real property situate in this state included in  
3 decedent's gross estate from any lien imposed by section seventeen of this article. In the absence  
4 of ancillary administration in this state, the Tax Commissioner may consider reliable and  
5 satisfactory evidence furnished by the personal representative regarding the value of real property  
6 and the amount of tax due under this article, or that no tax liability exists under this article with  
7 respect to any real property.

8 (b) If the Tax Commissioner determines that reliable and satisfactory evidence exists, an  
9 affidavit of value submitted by the personal representative made pursuant to and in conjunction  
10 with the evidence shall be marked as inspected by the commissioner and shall be filed by the  
11 estate in the county or counties of this state where the real property is situate.

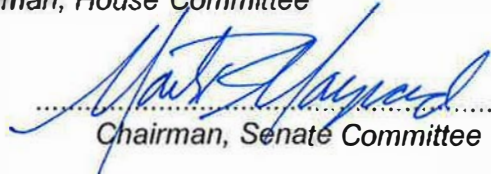
12 (c) In determining tax liability, the Tax Commissioner may also consider an appraisal of  
13 the real property submitted in writing to the Tax Commissioner, paid for by the personal  
14 representative and made at the personal representative's request. The appraisal shall be  
15 performed by a licensed real estate appraiser acceptable to the Tax Commissioner and it shall be  
16 filed in the county or counties where the real property is situate.

17 (d) If the Tax Commissioner is satisfied that no tax liability exists, or that the tax liability of  
18 the estate has been fully discharged, the Tax Commissioner may issue a certificate under  
19 subsection (f), section seventeen of this article.

20 (e) On and after July 1, 2017, the provisions of this section have no force or effect.

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


  
.....  
Chairman, House Committee

  
.....  
Chairman, Senate Committee


Originating in the House.

In effect ninety days from passage.

  
.....  
Clerk of the House of Delegates

  
.....  
Clerk of the Senate

  
.....  
Speaker of the House of Delegates

  
.....  
President of the Senate

FILED  
2017 APR 26 P 8:32  
OFFICE WEST VIRGINIA  
SECRETARY OF STATE

The within is approved this the 26th  
day of April, 2017.

  
.....  
Governor

**PRESENTED TO THE GOVERNOR**

**APR 11 2017**

**Time** 9:22am