

WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

House Bill 2587

By Delegates Smith, Barnhart, Howell, Dean, Hardy,
Linville, Clark, Steele, Householder, McGeehan, and
Foster

[Introduced January 16, 2023; Referred to the
Committee on the Judiciary]

1 A BILL to amend and reenact §11A-1-12 of the Code of West Virginia, 1931, as amended, relating
 2 to the accrual and collection of taxes; what information a receipt for taxes from sheriff shall
 3 contain; and how the information may be provided to the taxpayer.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

§11A-1-12. Receipt for taxes.

1 (a) The sheriff or his or her deputy shall deliver to the person paying any taxes a written or
 2 printed receipt therefor, and shall retain for his or her records the stub or duplicate of such receipt.
 3 The receipt and the stub or duplicate shall specify the total value of personal property; the number
 4 of acres of land, and the number of town lots, with the valuation of each tract or lot separately
 5 charged; and shall separately show the ~~total~~ distribution amount of the ~~aggregate~~ tax paid for
 6 state, school current, county current, municipal current, district current, and any other purpose ~~for~~
 7 ~~which~~ if levied.

8 (b) The receipt shall show the name of the sheriff and the officer receiving payment. The
 9 receipt shall sign each receipt in his or her own handwriting include their initials.

10 (c) In lieu of including the distribution on the receipt, the sheriff may provide this information
 11 on the tax ticket or digitally online. Nothing precludes the sheriff from providing the information on
 12 any combination of tax ticket, receipt, or digitally online.

13 (d) The sheriff shall furnish to each taxpayer a statement showing the levies laid for each
 14 class of taxable property in each taxing district of the county when requested so to do by the
 15 taxpayer. The sheriff shall cause a statement of the levies, as aforesaid, to be posted at the front
 16 door of the courthouse and at two conspicuous places in his or her office, but failure to post such
 17 statement shall in no wise affect the rights of the state, or any of its agencies, to collect such taxes.
 18 The Tax Commissioner may prescribe uniform tax statements and receipts, not inconsistent
 19 herewith, for use in all counties of the state.

NOTE: The purpose of this bill is to state what information a receipt for taxes from a sheriff shall contain; and how the information may be provided to the taxpayer.

Strike-throughs indicate language that would be stricken from a heading or the present law, and underscoring indicates new language that would be added.