

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

Senate Bill 730

By Senator Deeds

[Introduced February 9, 2024; referred
to the Committee on Government Organizations]

1 A BILL to amend and reenact §11A-1-17 of the Code of West Virginia, 1931, as amended, relating
2 to sheriff's commission for collection of taxes.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

§11A-1-17. Sheriff's commission for collection.

1 After the sheriff has collected 85 percent of the combined total of all taxes assessed on real
2 and personal property, he or she shall, in addition to the salary and compensation now authorized
3 by law, be allowed a commission as follows: ~~Two and one-half percent on the remainder of the~~
4 ~~taxes actually collected up to ninety percent of the combined total of all taxes assessed on real and~~
5 ~~personal property, three and one-half percent of the remainder collected above ninety percent and~~
6 ~~up to ninety-five percent of the combined total of all taxes assessed on real and personal property,~~
7 ~~and five percent on the remainder of taxes collected above ninety-five percent of the combined~~
8 ~~total of all taxes assessed on real and personal property. In all cases the taxes collected on which~~
9 ~~any commission shall be paid will be exclusive of interest and charges thereon, if the collection be~~
10 ~~made before the delinquent list has been approved by the county commission: *Provided*, That the~~
11 ~~total amount of commissions paid to any sheriff shall not exceed the sum of \$15,000 in any one~~
12 ~~year annually. The commission so allowed shall be determined by the county commission and~~
13 ~~charged against the various funds for which the taxes are collected and become a regular part of~~
14 ~~the budgeted and annual compensation of the sheriff and paid in accordance with provisions of §7-~~
15 ~~7-9 of this code.~~

NOTE: The purpose of this bill is to clarify the sheriff's commission compensation for the job duty of tax collector for the county and fix the amount at \$15,000.

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