

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Committee Substitute

for

Senate Bill 730

BY SENATOR DEEDS

[Originating in the Committee on Government
Organization; reported February 20, 2024]

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