

# **WEST VIRGINIA LEGISLATURE**

## **2024 REGULAR SESSION**

**Introduced**

### **House Bill 5537**

By Delegates Kelly, DeVault, Ward, E. Pritt, Mallow,

Bridges, Winzenreid, and Hott

[Introduced February 09, 2024; Referred to the

Committee on Finance]

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