

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

Senate Bill 757

By Senators Weld, Caputo, Martin, Queen, and

Deeds

[Introduced February 12, 2024; referred
to the Committee on Government Organization]

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.