WEST VIRGINIA LEGISLATURE

2025 REGULAR SESSION

Introduced

Senate Bill 104

By Senator Weld

[Introduced February 12, 2025; referred
to the Committee on Government Organization]

A BILL to amend and reenact §11A-1-17 of the Code of West Virginia, 1931, as amended, relating 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.

After the sheriff has collected 85 percent of the combined total of all taxes assessed on real and personal property, he or she shall, in addition to the salary and compensation now authorized by law, be allowed a commission of $15,000 annually. The commission so allowed shall be determined by the county commission and charged against the various funds for which the taxes are collected and become a regular part of the budgeted and annual compensation of the sheriff and paid in accordance with provisions of §7-7-9.

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.