

WEST VIRGINIA LEGISLATURE

2018 REGULAR SESSION

Committee Substitute

for

Senate Bill 141

BY SENATOR SYPOLT

[Originating in the Committee on Agriculture and
Rural Development; reported on January 26, 2018]

1 A BILL to amend and reenact §7-7-6e of the Code of West Virginia, 1931, as amended, relating
2 to expanding the county assessment and collection of a head tax on breeding cows, if the
3 owner participates in the Coyote Control Program.

Be it enacted by the Legislature of West Virginia:

ARTICLE 7. COMPENSATION OF ELECTED COUNTY OFFICIALS.

**§7-7-6e. Collection of head tax on breeding age sheep, and goats and cows. ~~duties of
county assessors and Commissioner of Agriculture; deposit of tax collections;
creation of special revenue fund; purposes~~**

1 After June 30, 2005, it shall be the duty of (a) The county assessor and his or her deputies
2 of each county within the state, at the time they are making assessments of the personal property
3 within ~~such~~ the county, to shall assess and collect an assessment of \$1 on all breeding age sheep
4 and, \$1 on all breeding age goats and \$1 on all breeding age cows: *Provided, That payment of*
5 the assessment on breeding age cows is voluntary at the option of the cow owner: *Provided,*
6 however, That a cow owner who chooses not to pay the assessment is not eligible to participate
7 in the Coyote Control Program.

8 (b) The assessor collecting the assessment on breeding age sheep, and goats and cows
9 shall be allowed a commission of ten percent upon ~~all such~~ the taxes collected and shall send the
10 Commissioner of Agriculture ~~ninety~~90 percent of ~~such taxes so~~ taxes collected, who shall deposit
11 the ~~same~~ taxes in a special account in the State Treasury to be known as the "Integrated
12 Predation Management Fund." Expenditures from the fund shall be for the purposes set forth in
13 this section and are not authorized from collections but are to be made only in accordance with
14 appropriation by the Legislature and in accordance with the provisions of §12-3-1 *et seq.* of this
15 code and upon the fulfillment of the provisions set forth in §11B-2-1 *et seq.* of this code: ~~*Provided,*~~
16 ~~That for the fiscal year ending June 30, 2006, expenditures are authorized from collections rather~~
17 ~~than pursuant to an appropriation by the Legislature.~~

18 (c) The money in the fund shall be used by the commissioner solely to enter into a

19 cooperative service agreement with the United States Department of Agriculture Animal and Plant
20 Health Inspection Service (APHIS) and Wildlife Services (WS) to expand the Coyote Control
21 Program statewide.

22 (d) Any person who does not pay this assessment is not eligible for the services provided
23 by this cooperative agreement.

NOTE: The purpose of this bill is to expand the county assessment and collection of an optional head tax on breeding age cows for cow owners desiring to participate in the Coyote Control Program.

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