

WEST VIRGINIA LEGISLATURE

2021 REGULAR SESSION

Introduced

House Bill 2991

BY DELEGATES BROWN, LOVEJOY, DEAN, PAYNTER,

ZUKOFF AND BOGGS

[Introduced March 09, 2021; Referred to the

Committee on the Judiciary]

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 and fixing the commission at \$15,000
 3 annually.

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 75% of the combined total of all taxes assessed on real and
 2 personal property, he or she shall, in addition to the salary and compensation now authorized by
 3 law, be allowed a commission as follows: ~~Two and one-half percent on the remainder of the taxes~~
 4 ~~actually collected up to ninety percent of the combined total of all taxes assessed on real and~~
 5 ~~personal property, three and one-half percent of the remainder collected above ninety percent~~
 6 ~~and up to ninety-five percent of the combined total of all taxes assessed on real and personal~~
 7 ~~property, and five percent on the remainder of taxes collected above ninety-five percent of the~~
 8 ~~combined total of all taxes assessed on real and personal property. In all cases the taxes collected~~
 9 ~~on which any commission shall be paid will be exclusive of interest and charges thereon, if the~~
 10 ~~collection be made before the delinquent list has been approved by the county commission:~~
 11 ~~Provided, That the total amount of commissions paid to any sheriff shall not exceed the sum of~~
 12 ~~\$15,000 in any one year~~ annually. The commission so allowed shall be ~~determined by the county~~
 13 ~~commission and~~ charged against the various funds for which the taxes are collected and become
 14 a regular part of the budgeted and annual compensation of the sheriff and paid in accordance
 15 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, annually.

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