WEST virginia legislature

2023 regular session

ENROLLED

Committee Substitute

for

House Bill 2587

By Delegates Smith, Barnhart, Howell, Dean, Hardy, Linville, Clark, Steele, Householder, McGeehan and Foster

[Passed March 2, 2023; in effect ninety days from passage.]

AN ACT to amend and reenact §11A-1-12 of the Code of West Virginia, 1931, as amended, relating to the accrual and collection of taxes; requiring the sheriff to provide a receipt for taxes collected; specifying payment information contained on the receipt; requiring the name of the sheriff and the officer receiving payment including their initials on the receipt.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

§11A-1-12. Receipt for taxes.

(a) The sheriff or his or her deputy shall deliver to the person paying any taxes a written or printed, or if taxes are paid online, a digital receipt therefor, and shall retain for his or her records the stub or duplicate of such receipt. The receipt and the stub or duplicate shall specify the total value of personal property; the number of acres of land, and the number of town lots, with the valuation of each tract or lot separately charged; and shall separately show the distribution amount of the tax paid for state, school current, county current, municipal current, district current, and any other purpose if levied.

(b) The receipt shall show the name of the sheriff and the officer receiving payment. The receipt shall include their initials.

(c) The sheriff shall furnish to each taxpayer a statement showing the levies laid for each class of taxable property in each taxing district of the county when requested so to do by the taxpayer. The sheriff shall cause a statement of the levies, as aforesaid, to be posted at the front door of the courthouse and at two conspicuous places in his or her office, but failure to post such statement shall in no wise affect the rights of the state, or any of its agencies, to collect such taxes. The Tax Commissioner may prescribe uniform tax statements and receipts, not inconsistent herewith, for use in all counties of the state.

The Clerk of the House of Delegates and the Clerk of the Senate hereby certify that the foregoing bill is correctly enrolled.

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*Clerk of the House of Delegates*

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*Clerk of the Senate*

Originated in the House of Delegates.

In effect ninety days from passage.

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*Speaker of the House of Delegates*

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*President of the Senate*

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Day of ..........................................................................................................., 2023.

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*Governor*