Introduced

Senate Bill 542

By Senators Martin, Queen, Karnes, and Deeds

[Introduced February 01, 2023; 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 as follows: Two and one-half percent on the remainder of the
taxes actually collected up to ninety percent of the combined total of all taxes assessed on real and
personal property, three and one-half percent of the remainder collected above ninety percent and
up to ninety-five percent of the combined total of all taxes assessed on real and personal property,
and five percent on the remainder of taxes collected above ninety-five percent of the combined
total of all taxes assessed on real and personal property. In all cases the taxes collected on which
any commission shall be paid will be exclusive of interest and charges thereon, if the collection be
made before the delinquent list has been approved by the county commission. Provided, That the
total amount of commissions paid to any sheriff shall not exceed the sum of $15,000 in any one
year 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 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.