

# **WEST VIRGINIA LEGISLATURE**

## **2025 REGULAR SESSION**

### **Introduced**

## **House Bill 3108**

**FISCAL  
NOTE**

By Delegates Dean, Lucas, Ward, Dillon, Browning,

Kelly, Eldridge, Moore, Chiarelli, and Pritt

[Introduced March 04, 2025; referred to the

Committee on Finance]

1 A BILL to amend and reenact §11A-1-17 of the Code of West Virginia, 1931, as amended, relating  
2 to allowing for a paid commission for sheriffs.

*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 85 percent of the combined total of all taxes assessed on real~~  
2 ~~and personal property, he or she shall, in addition to the salary and compensation now authorized~~  
3 ~~by law, be allowed a commission of \$15,000 annually. The commission so allowed shall be~~  
4 ~~charged against the various funds for which the taxes are collected and become a regular part of~~  
5 ~~the budgeted and annual compensation of the sheriff and paid in accordance with provisions of §7-~~  
6 ~~7-9 of this code~~

7 As the chief tax collector for the counties, the sheriff shall be paid a commission of \$15,000  
8 in addition to the salary and compensation now authorized by law.

NOTE: The purpose of this bill is to provide for a \$15,000 commission to sheriffs.

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