

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

**House Bill 4408**

**FISCAL  
NOTE**

By Delegates Heckert and Hillenbrand

[Introduced January 16, 2026; referred to the  
Committee on Government Organization then  
Finance]

1 A BILL to amend and reenact §11-22-2 of the Code of West Virginia, 1931, as amended, relating to  
2 adjusting the percentage of tax retained by the clerk of the county commission for certain  
3 purposes; and authorizing the clerk to move funds between accounts with approval of the  
4 county commission.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 22. EXCISE TAX ON PRIVILEGE OF TRANSFERRING REAL PROPERTY.**

**§11-22-2. Rate of tax; when and by whom payable; additional county tax; county clerk  
funding for election administration, infrastructure, and security, and other county  
clerk  
purposes.**

1 (a) Every person who delivers, accepts, or presents for recording any document, or in  
2 whose behalf any document is delivered, accepted, or presented for recording, is subject to pay  
3 for, and in respect to the transaction or any part thereof, an excise tax upon the privilege of  
4 transferring title to real estate at the rate of \$1.10 for each \$500 value or fraction thereof as  
5 represented by the document as defined in §11-22-1 of this code: *Provided*, That beginning July 1,  
6 2021, 10 percent of each excise tax collected pursuant to the provisions of this subsection shall be  
7 retained by the county wherein the tax was collected to be used for county purposes: *Provided*,  
8 however, That beginning July 1, 2022, 20 percent of each excise tax collected pursuant to the  
9 provisions of this section shall be retained by the county wherein the tax was collected to be used  
10 for county purposes: *Provided further*, That beginning July 1, 2023, 30 percent of each excise tax  
11 collected pursuant to the provisions of this section shall be retained by the county wherein the tax  
12 was collected to be used as provided in subsection (c) of this section: *And provided further*, That  
13 beginning July 1, 2024, 65 percent of each excise tax collected pursuant to the provisions of this  
14 section shall be retained by the county wherein the tax was collected to be used as provided in  
15 subsection (c) of this section: *And provided further*, That beginning July 1, 2025, the excise tax  
16 collected pursuant to this subsection shall be a county excise tax retained by the county wherein  
17 the tax was collected and to be used by the county as provided in subsection (c) of this section.

18 The excise tax collected pursuant to this subsection is payable at the time of delivery, acceptance,  
19 or presenting for recording of the document. In addition to the excise tax described in this  
20 subsection, there is assessed a fee of \$20 upon the privilege of transferring real estate for  
21 consideration. The clerk of the county commission shall collect the additional \$20 fee before  
22 recording a transfer of title to real estate and shall deposit the moneys from the additional fees into  
23 the Affordable Housing Fund as provided in §31-18-20d of this code. The moneys collected from  
24 this additional fee shall be segregated from other funds of the West Virginia Housing Development  
25 Fund and shall be accounted for separately. None of these moneys may be expended by the West  
26 Virginia Housing Development Fund to defray administrative and operating costs and expenses  
27 actually incurred by the West Virginia Housing Development Fund. The West Virginia Housing  
28 Development Fund shall publish monthly on its Internet site an accounting of all revenue deposited  
29 into the fund during the month and a full disclosure of all expenditures from the fund including any  
30 person or entity receiving funds, its location, and any contractor awarded a construction contract.

31 (b) Effective January 1, 1968, and thereafter, there is imposed an additional county excise  
32 tax for the privilege of transferring title to real estate at the rate of 55 cents for each \$500 value or  
33 fraction thereof as represented by such the document as defined in §11-22-1 of this code, which  
34 county tax shall be payable at the time of delivery, acceptance, or presenting for recording of such  
35 the document: *Provided*, That after July 1, 1989, the county may increase said excise tax to an  
36 amount equal to the state excise tax. The additional tax hereby imposed is declared to be a county  
37 tax and to be used for county purposes: *Provided, however*, That after July 1, 2017, the county  
38 may increase the excise tax to an amount not to exceed \$1.65 for each \$500 value, or fraction  
39 thereof, as represented by a document, as defined in §11-22-1 of this code: *Provided further*, That  
40 only one such state tax and one such county tax shall be paid on any one document and shall be  
41 collected in the county where the document is first admitted to record and the tax shall be paid by  
42 the grantor therein unless the grantee accepts the document without such the tax having been  
43 paid, in which event such the tax shall be paid by the grantee: *And provided further*, That on any

44 transfer of real property from a trustee or a county clerk transferring real estate sold for taxes, such  
45 the tax shall be paid by the grantee. The county excise tax imposed under this section may not be  
46 increased in any county unless the increase is approved by a majority vote of the members of the  
47 county commission of such the county. Any county commission intending to increase the excise  
48 tax imposed in its county shall publish a notice of its intention to increase such the tax not less than  
49 30 days nor more than 60 days prior to the meeting at which such the increase will be considered,  
50 such the notice to be published as a Class I legal advertisement in compliance with the provisions  
51 of §59-3-1 *et seq.* of this code and the publication area shall be the county in which such county  
52 commission is located.

53 (c)(1) Beginning July 1, 2023, and ending June 30, 2024, the excise tax retained by the  
54 county wherein the tax was collected, pursuant to subsection (a) of this section, shall be used by  
55 the county and deposited as follows:

56 (A) Twenty percent of the moneys received shall be deposited into the county general fund  
57 to be used for county purposes;

58 (B) Five percent of the moneys received shall be deposited into a separate account and  
59 allocated for use by the clerk of the county commission in improving election administration,  
60 infrastructure, and security, in accordance with the standards established by the Secretary of State  
61 as provided in subdivision (4) of this subsection; and

62 (C) Five percent of the moneys received shall be deposited into a separate account for use  
63 by the clerk of the county commission for other purposes including, but not limited to, establishing,  
64 maintaining, and securing infrastructure to comply with the Uniform Real Property Electronic  
65 Recording Act, §39A-4-1 *et seq.* of this code.

66 (2) Beginning July 1, 2024, and ending June 30, 2025, the excise tax retained by the  
67 county wherein the tax was collected, pursuant to subsection (a) of this section, shall be used by  
68 the county and deposited as follows:

69 (A) Thirty percent of the moneys received shall be deposited into the county general fund

70 to be used for county purposes;

71 (B) Seventeen and one-half percent of the moneys received shall be deposited into a  
72 separate account and allocated for use by the clerk of the county commission in improving election  
73 administration, infrastructure, and security, in accordance with the standards established by the  
74 Secretary of State as provided in subdivision (4) of this subsection; and

75 (C) Seventeen and one-half percent of the moneys received shall be deposited into a  
76 separate account for use by the clerk of the county commission for other purposes including, but  
77 not limited to, establishing, maintaining, and securing infrastructure to comply with the Uniform  
78 Real Property Electronic Recording Act, §39A-4-1 *et seq.* of this code.

79 (3) Beginning July 1, 2025, the excise tax retained by the county wherein the tax was  
80 collected, pursuant to subsection (a) of this section, shall be used by the county and deposited as  
81 follows:

82 (A) ~~Ninety Eighty~~ percent of the moneys received shall be deposited into the county  
83 general fund to be used for county purposes;

84 (B) ~~Five Ten~~ percent of the moneys received shall be deposited into a separate account  
85 and allocated for use by the clerk of the county commission in improving election administration,  
86 infrastructure, and security, in accordance with the standards established by the Secretary of State  
87 as provided in subdivision (4) of this subsection; and

88 (C) ~~Five Ten~~ percent of the moneys received shall be deposited into a separate account for  
89 use by the clerk of the county commission for other purposes including, but not limited to,  
90 establishing, maintaining, and securing infrastructure to comply with the Uniform Real Property  
91 Electronic Recording Act, §39A-4-1 *et seq.* of this code.

92 (4) The Secretary of State propose rules for legislative approval in accordance with the  
93 provisions of §29A-3-1 *et seq.* of this code to establish minimum standards for election  
94 administration, infrastructure, and security, which rules shall include, but not be limited to,  
95 standards regarding cyber and physical security, and a minimum reserve funding requirement for

96 each county from funds transferred to the separate fund required by this subsection for election  
97 administration, infrastructure, and security: *Provided*, That the minimum reserve funding  
98 requirement may not exceed the cost of upgrading voting equipment at the statewide average  
99 price to upgrade a voting system by precinct. Upon a determination by the Secretary of State that a  
100 county has satisfied the minimum reserve funding requirement and standards, the moneys in  
101 excess of the minimum reserve funding requirement may be transferred to the county's general  
102 fund at the county commission's direction.

103 (5) Any moneys that are deposited into two separate funds for use in improving election  
104 administration, infrastructure, and security, and other purposes relating to the office of the clerk of  
105 the county commission, shall be in addition to and separate from typical county budget allocations  
106 and shall not be supplanted by a budget reduction to the clerk of the county commission's office:  
107 *Provided*, That reasonable budget reductions are permitted if made in the ordinary course for  
108 reasons other than offsetting the additional funding as provided in this section.

109 (6) The Clerk of the County Commission may transfer money within the accounts  
110 described in this section as needed at the discretion of the County Commission.

NOTE: The purpose of this bill is to adjust the percentage of tax retained by the clerk of the county commission for certain purposes; and authorize the clerk to move funds between accounts with approval of the county commission.

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