

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

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

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

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

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

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

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

(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

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

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

(6) The Clerk of the County Commission may transfer money within the accounts 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.