

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5469

FISCAL
NOTE

By Delegates Dean, Lucas, Bridges, Eldridge, and

Vance

[Introduced February 12, 2026; 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.