

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5566

By Delegate Hall

[By Request of the Department of Revenue]

[Introduced February 16, 2026; referred to the
Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,
2 designated §11-10-12a, relating to creation of a State Tax Lien Registry.

Be it enacted by the Legislature of West Virginia:

ARTICLE 10. TAX PROCEDURE AND ADMINISTRATION ACT.

§11-10-12a. State Tax Lien Registration Act.

1 (a) Short title. This Act may be cited as the State Tax Lien Registration Act.

2 (b) Purpose.

3 (1) The purpose of this Act is to provide a uniform statewide system for filing notices of tax
4 liens that are in favor of or enforced by the Tax Division. The Division shall maintain the system.

5 (2) The scope of this Act is limited to tax liens in real property and personal property,
6 tangible and intangible, of taxpayers or other persons against whom the Division has liens
7 pursuant to law for unpaid final tax liabilities administered by the Division.

8 (3) Nothing in this Act shall be construed to invalidate any lien filed by the Division with a
9 county recorder of deeds prior to the effective date of this Act.

10 (c) Definitions.

11 "Debtor" means a taxpayer or other person against whom there is an unpaid final tax
12 liability collectible by the Division.

13 "Division" means the West Virginia Tax Division.

14 "Final tax liability" means any State tax, fee, penalty, or interest owed by a person to the
15 Division where the assessment of the liability is not subject to any further timely filed administrative
16 or judicial review.

17 "Last-known address of the debtor" means the address of the debtor appearing in the
18 records of the Division at the time the notice of tax lien is filed in the registry.

19 "Person" means any natural individual, firm, partnership, association, joint stock company,
20 joint adventure, public or private corporation, limited liability company, or a receiver, executor,
21 trustee, guardian or other representative appointed by order of any court.

22 "Registry" or "State Tax Lien Registry" means the public database maintained by the
23 Division wherein tax liens are filed in favor of and enforced by the Tax Commissioner.

24 "Tax Commissioner" or "commissioner" means the Tax Commissioner of the State of West
25 Virginia or his or her delegate.

26 (d) Registry established.

27 (1) The Division shall establish and maintain a public database known as the State Tax
28 Lien Registry. If any person neglects or refuses to pay any final tax liability, the Division may file in
29 the registry a notice of tax lien within three years from the date of the final tax liability.

30 (2) The notice of tax lien file shall include:

31 (A) The name and last-known address of the debtor;

32 (B) The name and address of the Division;

33 (C) The tax lien number assigned to the lien by the Division; and

34 (D) The basis for the tax lien, including, but not limited to, the amount owed by the debtor
35 as of the date of filing in the tax lien registry.

36 (e) Tax lien perfected.

37 (1) When a notice of tax lien is filed by the Division in the registry, the tax lien is perfected
38 and shall be attached to all of the existing and after-acquired property of the debtor, both real and
39 personal, tangible and intangible, which is located in any and all counties within the State of West
40 Virginia.

41 (2) The amount of the tax lien shall be a debt due the State of West Virginia and shall
42 remain a lien upon all property and rights to property belonging to the debtor, both real and
43 personal, tangible and intangible, which is located in any and all counties within the State of West
44 Virginia. Interest and penalty shall accrue on the tax lien at the same rate and with the same
45 restrictions, if any, as specified by statute for the accrual of interest and penalty for the type of tax
46 or taxes for which the tax lien was issued.

47 (f) Time period of lien.

48 (1) A notice of tax lien shall be a lien upon the debtor's property located anywhere in the
49 State for a period of 10 years from the date the tax, penalties and interest are due and payable
50 under §11-10-8, or the date the tax return is filed, whichever is later, unless it is sooner released by
51 the Division.

52 (2) A notice of release of tax lien filed in the registry shall constitute a release of the tax lien
53 within the Division, the registry, and the county in which the tax lien was previously filed. The
54 information contained on the registry shall be controlling, and the registry shall supersede the
55 records of any county.

56 (g) Registry format.

57 (1) The Division shall maintain notices of tax liens filed in the registry after the effective
58 date of this Act in its information management system in a form that permits the information to be
59 readily accessible in an electronic form through the Internet and to be reduced to printed form. The
60 electronic and printed form shall include the following information:

61 (A) The name of the taxpayer;

62 (B) The name and address of the Division;

63 (C) The tax lien number assigned to the lien by the Division;

64 (D) The amount of the taxes, penalties, interest, and fees indicated due on the notice of tax
65 lien received from the Division; and

66 (E) The date and time of filing.

67 (2) Information in the registry shall be searchable by name of debtor or by tax lien number.
68 The Division shall not charge for access to information in the registry.

69 (3) The Division is authorized to sell at bulk the information appearing on the tax lien
70 registry. In selling the information, the Division shall adopt rules governing the process by which
71 the information will be sold and the media or method by which it will be available to the purchaser
72 and shall set a price for the information that will at least cover the cost of producing the information.
73 The proceeds from the sale of bulk information shall be retained by the Division and used to cover

74 its cost to produce the information sold and to maintain the registry.

75 (4) Registry information, whether accessed by name of debtor or by tax lien number at no
76 charge, through a bulk sale of information, or by other means, shall not be used for survey,
77 marketing, or solicitation purposes. Survey, marketing, or solicitation purpose does not include
78 any action by the Tax Commissioner or his or her authorized agent to collect a debt represented by
79 a tax lien appearing in the registry. The Attorney General may bring an action in any court of
80 competent jurisdiction to enjoin the unlawful use of registry information for survey, marketing, or
81 solicitation purposes and to recover the cost of such action, including reasonable attorney's fees.

82 (h) Revocation of certification of release or nonattachment. -- If the Tax Commissioner
83 determines that a certificate of release or nonattachment of a lien imposed by this section was
84 issued erroneously or improvidently, or if a certificate of release of the lien was issued pursuant to
85 a collateral agreement entered into in connection with a compromise under §11-10-5q, which has
86 been breached, and if the period of limitation on collection after assessment has not expired, the
87 Tax Commissioner may revoke the certificate and reinstate the lien:

88 (1) By mailing written notice, by certified mail, return receipt requested, of the revocation to
89 the person against whom the tax was assessed at his or her last known address; and

90 (2) By filing notice of the revocation in the registry.

91 Such reinstated lien: (A) Shall be effective on the date the notice of revocation is mailed to
92 the taxpayer in accordance with the provisions of the foregoing paragraph (1), but not earlier than
93 the date on which any required filing of notice of revocation is filed in accordance with the
94 provisions of the foregoing paragraph (2); and (B) shall have the same force and effect (as of the
95 date), until the expiration of the period of limitation on collection after assessment, as a lien
96 described in subsection (f) of this section.

97 (i) A notice of tax lien filed in the Registry shall be deemed to satisfy any requirement for the
98 recordation of a tax lien in a county record under §11-10-12, §38-10C-1, or any other provision of
99 this code.

100 (j) Rulemaking. The Tax Commissioner may promulgate such interpretive, legislative, and
101 procedural rules as the Commissioner deems to be useful or necessary to carry out the purpose of
102 this Act and to implement the intent of the Legislature. All rules shall be promulgated in
103 accordance with the provisions of §29A-3-1 et seq.

104 (k) Conflicts. To the extent that any provision of §11-10-11, §11-10-12, or §38-10C-1 et seq.
105 or any other provision of this code conflicts with the filing, recordation, or perfection requirements
106 of this Act, the provisions of this Act shall control for all tax liens filed after the effective date.

NOTE: The purpose of this bill is to establish a centralized tax lien registry to improve tax collection efficiency, enhance transparency, support economic development, and reduce administrative burden.

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