

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 207

By Senator Weld

[Introduced January 14, 2026; referred

to the Committee on Government Organization]

1 A BILL to amend and reenact §11A-1-17 of the Code of West Virginia, 1931, as amended, relating
2 to sheriff's commission for collection of taxes.

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 determined by the county commission and charged against the various funds for which the taxes
5 are collected and become a regular part of the budgeted and annual compensation of the sheriff
6 and paid in accordance with provisions of §7-7-9 of this code.

NOTE: The purpose of this bill is to clarify the sheriff's commission compensation for the job
duty of tax collector for the county and fix the amount at \$15,000.

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