

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Enrolled**

**Committee Substitute**

**for**

**Senate Bill 207**

BY SENATORS WELD AND HAMILTON

[Passed February 19, 2026; in effect 90 days from

passage (May 20, 2026)]



1 AN ACT to amend and reenact §11A-1-17 of the Code of West Virginia, 1931, as amended,  
2 relating to sheriff's commission for collection of taxes; and establishing that county  
3 commission determines eligibility for commission.

*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  
2 real and personal property, he or she shall, in addition to the salary and compensation now  
3 authorized by law, be allowed a commission of \$15,000 annually. The county commission shall  
4 determine whether the sheriff has satisfied the criterion for allowance of the commission. The  
5 commission so allowed shall be charged against the various funds for which the taxes are  
6 collected and become a regular part of the budgeted and annual compensation of the sheriff and  
7 paid in accordance with provisions of §7-7-9 of this code.



The Clerk of the Senate and the Clerk of the House of Delegates hereby certify that the foregoing bill is correctly enrolled.

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*Clerk of the Senate*

.....  
*Clerk of the House of Delegates*

Originated in the Senate.

In effect 90 days from passage.

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*President of the Senate*

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*Speaker of the House of Delegates*

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The within is ..... this the.....  
Day of ....., 2026.

.....  
*Governor*