

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 701

**FISCAL
NOTE**

By Senators Tarr and Rose

[Introduced February 2, 2026; referred
to the Committee on Government Organization; and
then 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 increasing the sheriffs' tax collection 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 (a) The Legislature finds that it has, since July 1, 1955, consistently and annually imposed
2 upon the sheriffs, as treasurers in each county new and additional duties by the enactment of new
3 provisions and amendments to this code. The new and additional duties imposed upon the
4 aforesaid sheriffs, as county treasurers, by these enactments are such that they would justify the
5 increases in commission as provided in this section, without violating the provisions of section 38,
6 article VI of the Constitution of West Virginia.

7 (b) The Legislature further finds that there are, from time to time, additional duties imposed
8 upon all county sheriffs, as county treasurers, through the acts of the Congress of the United
9 States and that such acts constitute new and additional duties for county sheriffs/treasurer and, as
10 such, justify the increases in commission as provided by subsection (c) of this article, without
11 violating the provisions of section 38, article VI of the Constitution of West Virginia.

12 (c) Beginning on and after July 1, 2026, After after the sheriff has collected 85 percent of
13 the combined total of all taxes assessed on real and personal property, he or she shall, in addition
14 to the salary and compensation now authorized by law, be allowed a commission of \$15,000
15 \$30,000 annually. The commission so allowed shall be charged against the various funds for
16 which the taxes are collected and become a regular part of the budgeted and annual
17 compensation of the sheriff and paid in accordance with provisions of §7-7-9 of this code.

NOTE: The purpose of this bill is to increase the allowable commission for tax collection by the sheriff.

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