

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **Senate Bill 983**

**FISCAL  
NOTE**

By Senator Morris

[Introduced February 18, 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 creating 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 may 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  
16 administrative 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  
20 company, joint adventure, public or private corporation, limited liability company, or a receiver,  
21 executor, 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  
29 in 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  
38 perfected and shall be attached to all of the existing and after-acquired property of the debtor,  
39 both real and personal, tangible and intangible, which is located in any and all counties within the  
40 State of West 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  
44 West Virginia. Interest and penalty shall accrue on the tax lien at the same rate and with the  
45 same restrictions, if any, as specified by statute for the accrual of interest and penalty for the  
46 type of tax 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 of this code, or the date the tax return is filed, whichever is later, unless it is sooner  
51 released by the Division.

52 (2) A notice of release of tax lien filed in the registry shall constitute a release of the tax  
53 lien within the Division, the registry, and the county in which the tax lien was previously filed.

54 The information contained on the registry shall be controlling, and the registry shall  
55 supersede the records of any county.

56 (g) Registry format.

57 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  
59 be readily accessible in an electronic form through the Internet and to be reduced to printed form.

60 The 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  
65 tax lien received from the Division; and

66 (E) The date and time of filing. Information in the registry shall be searchable by name of  
67 debtor or by tax lien number. The Division shall not charge for access to information in the registry.

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

74 (4) Registry information, whether accessed by name of debtor or by tax lien number at no  
75 charge, through a bulk sale of information, or by other means. shall not be used for survey,  
76 marketing, or solicitation purposes. Survey, marketing, or solicitation purpose does not include  
77 any action by the Tax Commissioner or his or her authorized agent to collect a debt represented by  
78 a tax lien appearing in the registry. The Attorney General may bring an action in any court of  
79 competent jurisdiction to enjoin the unlawful use of registry information for survey, marketing, or  
80 solicitation purposes and to recover the cost of such action, including reasonable attorney's  
81 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 of this code,  
86 which has been breached, and if the period of limitation on collection after assessment has  
87 not expired, the 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 The 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 of this code, §38-10C-1 of this  
99 code, or any other provision of this code.

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

104           (j) Conflicts. To the extent that any provision of §11-10-11 of this code, §11-10-12 of this  
105 code, or §38-10C-1 et seq. of this code or any other provision of this code conflicts with the  
106 filing, recordation, or perfection requirements of this Act, the provisions of this act shall control  
107 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.