

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Committee Substitute

for

Senate Bill 701

BY SENATORS TARR, ROSE, AND RUCKER

[Reported February 24, 2026, from 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 increasing the sheriffs' tax collection commission; and establishing tiered system for
3 sheriff's commission for property tax collection.

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
3 new 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,
10 as 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 the sheriff has collected 85 percent of the
13 combined total of all taxes assessed on real and personal property, he or she shall, in addition to
14 the salary and compensation now authorized by law, be allowed a commission of \$15,000
15 annually. the sheriff shall be entitled to a commission for the collection of taxes as authorized by
16 law and provided in this subsection. The commission shall be based upon the percentage of the
17 combined total of all taxes assessed on real and personal property taxes levied for the current
18 fiscal year that are collected by the sheriff during the tax year as determined by the county
19 commission, as follows:

20 (1) If the sheriff collects at least 85 percent but less than 90 percent of the total taxes
21 levied, the sheriff shall receive a commission in the amount of \$20,000;

22 (2) If the sheriff collects at least 90 percent but less than 95 percent of the total taxes
23 levied, the sheriff shall receive a commission in the amount of \$25,000; and

24 (3) If the sheriff collects 95 percent or more of the total taxes levied, the sheriff shall receive
25 a commission in the amount of \$30,000.

26 (d) The commission so allowed shall be charged against the various funds for which the
27 taxes are collected and become a regular part of the budgeted and annual compensation of the
28 sheriff and paid in accordance with provisions of §7-7-9 of this code.