

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Committee Substitute

for

Senate Bill 207

BY SENATORS WELD AND HAMILTON

[Reported January 20, 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 sheriff's commission for collection of taxes; and establishing that county commission
3 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.