

# **WEST VIRGINIA LEGISLATURE**

## **2023 REGULAR SESSION**

### **Committee Substitute**

**for**

### **House Bill 2587**

By Delegates Smith, Barnhart, Howell, Dean, Hardy,  
Linville, Clark, Steele, Householder, McGeehan and  
Foster

[Originating in the Committee on the Judiciary;

Reported February 13, 2023]



1 A BILL to amend and reenact §11A-1-12 of the Code of West Virginia, 1931, as amended, relating  
2 to the accrual and collection of taxes; requiring the sheriff to provide a receipt for taxes  
3 collected; specifying payment information contained on the receipt; requiring the name of  
4 the sheriff and the officer receiving payment including their initials on the receipt.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.**

**§11A-1-12. Receipt for taxes.**

1 (a) The sheriff or his or her deputy shall deliver to the person paying any taxes a written or  
2 printed, or if taxes are paid online, a digital receipt therefor, and shall retain for his or her records  
3 the stub or duplicate of such receipt. The receipt and the stub or duplicate shall specify the total  
4 value of personal property; the number of acres of land, and the number of town lots, with the  
5 valuation of each tract or lot separately charged; and shall separately show the ~~total~~ distribution  
6 amount of the ~~aggregate~~ tax paid for state, school current, county current, municipal current,  
7 district current, and any other purpose ~~for which~~ if levied.

8 (b) The receipt shall show the name of the sheriff and the officer receiving payment. The  
9 receipt shall sign each receipt in his or her own handwriting include their initials.

10 (c) The sheriff shall furnish to each taxpayer a statement showing the levies laid for each  
11 class of taxable property in each taxing district of the county when requested so to do by the  
12 taxpayer. The sheriff shall cause a statement of the levies, as aforesaid, to be posted at the front  
13 door of the courthouse and at two conspicuous places in his or her office, but failure to post such  
14 statement shall in no wise affect the rights of the state, or any of its agencies, to collect such taxes.  
15 The Tax Commissioner may prescribe uniform tax statements and receipts, not inconsistent  
16 herewith, for use in all counties of the state.

NOTE: The purpose of this bill is to state what information a receipt for taxes from a sheriff shall contain; and how the information may be provided to the taxpayer.

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