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OFFICE OF WEST VIRGINIA  
SECRETARY OF STATE

# WEST VIRGINIA LEGISLATURE

FIRST REGULAR SESSION, 1993



# ENROLLED

HOUSE BILL No. 2773

(By Delegates Reed, Manuel, Huffman,  
Whitman and Trump)



Passed April 10, 1993

In Effect From Passage

**ENROLLED**  
**H. B. 2773**

(By DELEGATES REED, MANUEL, HUFFMAN,  
WHITMAN AND TRUMP)

[Passed April 10, 1993; in effect from passage.]

AN ACT to amend and reenact section two, article two, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the enforcement of tax delinquencies by civil action; and the prosecution of such actions without the payment of fees and costs or the giving of bond or security.

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

That section two, article two, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

**ARTICLE 2. DELINQUENCY AND METHODS OF ENFORCING PAYMENT.**

**§11A-2-2. Collection by civil action; fees and costs not required of sheriff.**

1     (a) Taxes are hereby declared to be debts owing by  
2     the taxpayer, for which he shall be personally liable.  
3     After delinquency, the sheriff may enforce this liability  
4     by appropriate action in any court of competent  
5     jurisdiction. No such action shall be brought after five  
6     years from the time the action accrued.

7     (b) In any such action, the sheriff shall be permitted  
8     to prosecute the same without paying fees or costs, and  
9     without providing bond or security, as may otherwise be  
10    required of civil litigants by the provisions of this code.

11 and shall have all services and process, including the  
12 services of witnesses, without paying therefor: *Provided,*  
13 That where the sheriff recovers in or as the result of  
14 such action, whether by way of settlement or judgment,  
15 such fees and costs shall be recoverable from the  
16 opposite party and upon receipt of any recovery, the  
17 sheriff shall pay such fees or costs to the officer who  
18 otherwise would have been entitled thereto but for the  
19 provisions of this section.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

*[Handwritten Signature]*  
.....  
Chairman Senate Committee

*Ernest C. Moore*  
.....  
Chairman House Committee

Originating in the House.

Takes effect from passage.

*[Handwritten Signature]*  
.....  
Clerk of the Senate

*Donald L. Kopp*  
.....  
Clerk of the House of Delegates

*[Handwritten Signature]*  
.....  
President of the Senate

*[Handwritten Signature]*  
.....  
Speaker of the House of Delegates

The within *is approved* ..... this the *11<sup>th</sup>*  
day of *May* ..... 1993.

*[Handwritten Signature]*  
.....  
Governor

PRESENTED TO THE

GOVERNOR

Date 4/29/93

11:31am