

**H. B. 2141**

(By Delegates Duke and Overington)

[Introduced January 12, 2011; referred to the  
Committee on Political Subdivisions then Finance.]

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10 A BILL to amend the Code of West Virginia, 1931, as amended, by  
11 adding thereto a new section, designated §11A-1-4a, relating  
12 to collection of county fire service fees and special  
13 emergency ambulance service fees.

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

15 That the Code of West Virginia, 1931, as amended, be amended  
16 by adding thereto a new section, designated §11A-1-4a, to read as  
17 follows:

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

19 **§11A-1-4a. Collection of county fire service fees and special**  
20 **emergency ambulance service fees.**

21 The sheriff, as ex officio county treasurer, shall collect the  
22 special emergency ambulance service fee, as provided in section  
23 seventeen, article fifteen, chapter seven of this code, and the

1 county fire service fees, as provided in section twelve, article  
2 seventeen, chapter seven of this code. These fees shall be  
3 included in the tax bills as prepared by the sheriff.

NOTE: The purpose of this bill is to include ambulance and fire fees as part of the property tax assessment so that the fees and property taxes may be paid with the same check.

§11A-1-4a is new; therefore, it has been completely underscored.