

# **WEST VIRGINIA LEGISLATURE**

**2018 REGULAR SESSION**

**Committee Substitute**

**for**

**Committee Substitute**

**for**

**Senate Bill 141**

BY SENATOR SYPOLT

[Originating in the Committee on Government

Organization; reported on February 2, 2018]



1 A BILL to amend and reenact §7-7-6e of the Code of West Virginia, 1931, as amended, relating  
2 to expanding the county assessment and collection of a head tax on breeding cows if the  
3 owner participates in the Coyote Control Program; and providing for notice requirements  
4 to the land owner.

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

## **ARTICLE 7. COMPENSATION OF ELECTED COUNTY OFFICIALS.**

### **§7-7-6e. Collection of head tax on breeding age sheep, and goats, and cows; notice requirement. ~~duties of county assessors and Commissioner of Agriculture; deposit of tax collections; creation of special revenue fund; purposes~~**

1 After ~~June 30, 2005~~, it shall be the duty of (a) The county assessor and his or her deputies  
2 of each county within the state, at the time they are making assessments of the personal property  
3 within ~~such~~ the county, ~~to~~ shall assess and collect an assessment of \$1 on all breeding age sheep  
4 ~~and~~ \$1 on all breeding age goats, and \$1 on all breeding age cows: *Provided, That payment of*  
5 the assessment on breeding age cows is voluntary at the option of the cow owner: *Provided,*  
6 *however,* That a cow owner who chooses not to pay the assessment is not eligible to participate  
7 in the Coyote Control Program.

8 (b) The assessor collecting the assessment on breeding age sheep, ~~and goats, and cows~~  
9 shall be allowed a commission of 10 percent upon ~~all such~~ the taxes collected and shall send the  
10 Commissioner of Agriculture ~~ninety~~90 percent of ~~such taxes so~~ taxes collected, who shall deposit  
11 the ~~same~~ taxes in a special account in the State Treasury to be known as the Integrated Predation  
12 Management Fund. Expenditures from the fund shall be for the purposes set forth in this section  
13 and are not authorized from collections but are to be made only in accordance with appropriation  
14 by the Legislature and in accordance with the provisions of §12-3-1 *et seq.* of this code and upon  
15 the fulfillment of the provisions set forth in §11B-2-1 *et seq.* of this code: ~~*Provided, That for the*~~  
16 ~~fiscal year ending June 30, 2006, expenditures are authorized from collections rather than~~  
17 ~~pursuant to an appropriation by the Legislature.~~

18           (c) The money in the fund shall be used by the commissioner solely to enter into a  
19 cooperative service agreement with the United States Department of Agriculture Animal and Plant  
20 Health Inspection Service and Wildlife Services to expand the Coyote Control Program statewide.

21           (d) Any person who does not pay this assessment is not eligible for the services provided  
22 by this cooperative agreement.

23           (e) Upon election by a cow owner to participate in the Coyote Control Program, the cow  
24 owner, if he or she is the lessee of land, shall provide notice, within 30 days, of the cow owner's  
25 participation in the Coyote Control Program to the lessor of the land. Such notice to the lessor  
26 shall be in writing, and notice shall be sent by United States mail to the address of the lessor  
27 contained within the lease.