

WEST VIRGINIA LEGISLATURE

2020 REGULAR SESSION

Introduced

House Bill 4177

BY DELEGATES MILLER, HIGGINBOTHAM, D. KELLY,

LOVEJOY, LAVENDER-BOWE AND HANSEN

[Introduced January 14, 2020; Referred to the Committee

on Political Subdivisions then the Judiciary]

1 A BILL to amend and reenact §11A-1-12 of the Code of West Virginia, 1931, as amended, relating
2 to allowing sheriffs to keep electronic copies of receipts for the payment of taxes.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

§11A-1-12. Receipt for taxes.

1 The sheriff or his or her deputy shall deliver to the person paying any taxes a written or
2 printed receipt therefor, and shall retain for his or her records the stub or duplicate or electronic
3 copy of such receipt. The receipt and the stub or duplicate shall specify the total value of personal
4 property; the number of acres of land, and the number of town lots, with the valuation of each
5 tract or lot separately charged; and shall show the total amount of the aggregate tax paid for state,
6 school, county, municipal, district, and any other purpose for which levied. The ~~officer~~ sheriff or
7 deputy receiving payment shall ~~sign~~ be identified upon each receipt. ~~in his own handwriting~~ The
8 sheriff shall furnish to each taxpayer a statement showing the levies laid for each class of taxable
9 property in each taxing district of the county when requested so to do by the taxpayer. The sheriff
10 shall cause a statement of the levies, as aforesaid, to be posted at the front door of the courthouse
11 and at two conspicuous places in his or her office, but failure to post such statement shall in no
12 wise affect the rights of the state, or any of its agencies, to collect such taxes. The Tax
13 Commissioner may prescribe uniform tax statements and receipts, not inconsistent herewith, for
14 use in all counties of the state

NOTE: The purpose of this bill is to allow sheriffs to keep electronic copies of receipts for taxes paid.

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