WEST VIRGINIA LEGISLATURE

2023 REGULAR SESSION

Introduced

Senate Bill 542

By Senators Martin, Queen, Karnes, and Deeds

[Introduced February 01, 2023; referred  
to the Committee on Government Organization]

A BILL to amend and reenact §11A-1-17 of the Code of West Virginia, 1931, as amended, relating to sheriff’s commission for collection of taxes.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

§11A-1-17. Sheriff's commission for collection.

After the sheriff has collected 85 percent of the combined total of all taxes assessed on real and personal property, he or she shall, in addition to the salary and compensation now authorized by law, be allowed a commission ~~as follows: Two and one-half percent on the remainder of the taxes actually collected up to ninety percent of the combined total of all taxes assessed on real and personal property, three and one-half percent of the remainder collected above ninety percent and up to ninety-five percent of the combined total of all taxes assessed on real and personal property, and five percent on the remainder of taxes collected above ninety-five percent of the combined total of all taxes assessed on real and personal property. In all cases the taxes collected on which any commission shall be paid will be exclusive of interest and charges thereon, if the collection be made before the delinquent list has been approved by the county commission:~~ *~~Provided,~~* ~~That the total amount of commissions paid to any sheriff shall not exceed the sum~~ of $15,000 ~~in any one year~~ annually. The commission so allowed shall be ~~determined by the county commission and~~ charged against the various funds for which the taxes are collected and become a regular part of the budgeted and annual compensation of the sheriff and paid in accordance with provisions of §7-7-9 of this code.

NOTE: The purpose of this bill is to clarify the sheriff’s commission compensation for the job duty of tax collector for the county and fix the amount at $15,000.

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