

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Introduced

House Bill 4284

FISCAL
NOTE

By Delegate Dean

[Introduced January 10, 2024; Referred
to the Committee on Finance]

1 A BILL to amend and reenact §11A-1-17 of the Code of West Virginia, 1931, as amended, relating
2 to allowing for a paid commission for sheriffs.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

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

1 ~~After the sheriff has collected eighty-five percent of the combined total of all taxes~~
2 ~~assessed on real and personal property, he shall, in addition to the salary and compensation now~~
3 ~~authorized by law, be allowed a commission as follows: Two and one-half percent on the~~
4 ~~remainder of the taxes actually collected up to ninety percent of the combined total of all taxes~~
5 ~~assessed on real and personal property, three and one-half percent of the remainder collected~~
6 ~~above ninety percent and up to ninety-five percent of the combined total of all taxes assessed on~~
7 ~~real and personal property, and five percent on the remainder of taxes collected above ninety-five~~
8 ~~percent of the combined total of all taxes assessed on real and personal property. In all cases the~~
9 ~~taxes collected on which any commission shall be paid will be exclusive of interest and charges~~
10 ~~thereon, if the collection be made before the delinquent list has been approved by the county~~
11 ~~commission: *Provided*, That the total amount of commissions paid to any sheriff shall not exceed~~
12 ~~the sum of \$15,000 in any one year. The commission so allowed shall be determined by the county~~
13 ~~commission and charged against the various funds for which the taxes are collected~~

14 As the chief tax collector for the counties, the sheriff shall be paid a commission of \$15,000
15 in addition to the salary and compensation now authorized by law.

NOTE: The purpose of this bill is to provide for a \$15,000 commission to sheriffs.

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