

WEST VIRGINIA LEGISLATURE

2024 REGULAR SESSION

Enrolled

Committee Substitute

for

Senate Bill 730

By Senator Deeds

[Passed March 8, 2024; in effect 90 days from
passage]

1 AN ACT to amend and reenact §11A-1-17 of the Code of West Virginia, 1931, as amended,
2 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.

1 After the sheriff has collected 85 percent of the combined total of all taxes assessed on real
2 and personal property, he or she shall, in addition to the salary and compensation now authorized
3 by law, be allowed a commission of \$15,000 annually. The commission so allowed shall be
4 charged against the various funds for which the taxes are collected and become a regular part of
5 the budgeted and annual compensation of the sheriff and paid in accordance with provisions of §7-
6 7-9 of this code.