WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 1993

ENROLLED

HOUSE BILL No. 2773

(By Delegates Reed, Manuel, Huffman, Whitman and Trump)

Passed April 10, 1993

In Effect From Passage
AN ACT to amend and reenact section two, article two, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the enforcement of tax delinquencies by civil action; and the prosecution of such actions without the payment of fees and costs or the giving of bond or security.

Be it enacted by the Legislature of West Virginia:

That section two, article two, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 2. DELINQUENCY AND METHODS OF ENFORCING PAYMENT.

§11A-2-2. Collection by civil action; fees and costs not required of sheriff.

1 (a) Taxes are hereby declared to be debts owing by the taxpayer, for which he shall be personally liable. After delinquency, the sheriff may enforce this liability by appropriate action in any court of competent jurisdiction. No such action shall be brought after five years from the time the action accrued.

7 (b) In any such action, the sheriff shall be permitted to prosecute the same without paying fees or costs, and without providing bond or security, as may otherwise be required of civil litigants by the provisions of this code,
and shall have all services and process, including the services of witnesses, without paying therefor: Provided, That where the sheriff recovers in or as the result of such action, whether by way of settlement or judgment, such fees and costs shall be recoverable from the opposite party and upon receipt of any recovery, the sheriff shall pay such fees or costs to the officer who otherwise would have been entitled thereto but for the provisions of this section.
The Joint Committee on Enrolled Bills hereby certifies that
the foregoing bill is correctly enrolled.

Chairman Senate Committee

Ernest C. Moore
Chairman House Committee

Originating in the House.

Takes effect from passage.

Clerk of the Senate

Clerk of the House of Delegates

President of the Senate

Speaker of the House of Delegates

The within is approved this the

day of May, 1993.

Governor
PRESENTED TO THE
GOVERNOR
Date 1/29/93
Time 11:31 A.M.