WEST VIRGINIA LEGISLATURE
FIRST REGULAR SESSION, 2007

ENROLLED

House Bill No. 3072
(By Mr. Speaker, Mr. Thompson, and Delegate Armstead)
[By Request of the Executive]

Passed March 10, 2007
In Effect Ninety Days from Passage
(BY MR. SPEAKER, MR. THOMPSON, AND DELEGATE ARMSTEAD)  
[BY REQUEST OF THE EXECUTIVE]

[Passed March 10, 2007; in effect ninety days from passage.]

AN ACT to amend and reenact §8-13-5 of the Code of West Virginia, 1931, as amended; to amend and reenact §11-1A-23 of said code; to amend and reenact §11-10-5d of said code; and to amend and reenact §11A-2-2 of said code, all relating to local taxation; defining "charitable exemptions" for purposes of the municipal business and occupation tax; authorizing disclosure of property tax data by the assessor to the sheriff and municipal finance officers; authorizing the Division of Taxation to share with local tax collection authorities federal employer identification numbers; and authorizing the costs incurred to collect delinquent taxes to be shared by all levying bodies.

Be it enacted by the Legislature of West Virginia:

That §8-13-5 of the Code of West Virginia, 1931, as amended, be amended and reenacted; that §11-1A-23 of said code be amended and reenacted; that §11-10-5d of said code be amended
and reenacted; and that §11A-2-2 of said code be amended and reenacted, all to read as follows:

CHAPTER 8. MUNICIPAL CORPORATIONS.

ARTICLE 13. TAXATION AND FINANCE.

§8-13-5. Business and occupation or privilege tax; limitation on rates; effective date of tax; exemptions; activity in two or more municipalities; administrative provisions.

(a) Authorization to impose tax. -- (1) Whenever any business activity or occupation, for which the state imposed its annual business and occupation or privilege tax under article thirteen, chapter eleven of this code, prior to July one, one thousand nine hundred eighty-seven, is engaged in or carried on within the corporate limits of any municipality, the governing body thereof shall have plenary power and authority, unless prohibited by general law, to impose a similar business and occupation tax thereon for the use of the municipality.

(2) Municipalities may impose a business and occupation or privilege tax upon every person engaging or continuing within the municipality in the business of aircraft repair, remodeling, maintenance, modification and refurbishing services to any aircraft or to an engine or other component part of any aircraft as a separate business activity.

(b) Maximum tax rates. -- In no case shall the rate of such municipal business and occupation or privilege tax on a particular activity exceed the maximum rate imposed by the state, exclusive of surtaxes, upon any business activities or privileges taxed under sections two-a, two-b, two-c, two-d, two-e, two-g, two-h, two-i and two-j, article thirteen of said chapter eleven, as such rates were in effect under said article thirteen, on January one, one thousand nine hundred fifty-nine, or in excess of one percent of gross income under
section two-k of said article thirteen, or in excess of three
tenths of one percent of gross value or gross proceeds of sale
under section two-m of said article thirteen. The rate of
municipal business and occupation or privilege tax on the
activity described in subdivision (2), subsection (a) of this
section shall be ten one-hundredths of one percent. The rate
of municipal business and occupation or privilege tax on the
activity of a health maintenance organization holding a
certificate of authority under the provisions of article twenty-
five-a, chapter thirty-three of this code, shall not exceed one
half of one percent to be applied solely to that portion of
gross income received from the Medicaid program pursuant
to Title XIX of the Social Security Act, the state employee
programs administered by the Public Employees Insurance
Agency pursuant to article sixteen, chapter five of this code,
and other federal programs, for health care items or services
provided directly or indirectly by the health maintenance
organization, that is expended for administrative expenses;
and shall not exceed one half of one percent to be applied to
the gross income received from enrollees, or from employers
on behalf of enrollees, from sources other than Medicaid,
state employee programs administered by the Public
Employees Insurance Agency and other federal programs for
health care items or services provided directly or indirectly
by the health maintenance organization: Provided, That this
tax rate limitation shall not extend to that part of the gross
income of health maintenance organizations which is
received from the use of real property other than property in
which any such company maintains its office or offices in
this state, whether such income is in the form of rentals or
royalties. This provision concerning the maximum municipal
business and occupation tax rate on the activities of health
maintenance organizations is effective beginning after the
thirty-first day of December, one thousand nine hundred
ninety-six. Any payments of business and occupation tax
made by a health maintenance organization to a municipality
for calendar year one thousand nine hundred ninety-seven
shall not be subject to recovery by the health maintenance
organization. Administrative expenses shall include all
65 expenditures made by a health maintenance organization
66 other than expenses paid for claims incurred or payments
67 made to providers for the benefits received by enrollees.

(c) Effective date of local tax. -- Any taxes levied
pursuant to the authority of this section may be made
operative as of the first day of the then current fiscal year or
any date thereafter: Provided, That any new imposition of tax
or any increase in the rate of tax upon any business,
occupation or privilege taxed under section two-e of said
article thirteen shall apply only to gross income derived from
contracts entered into after the effective date of such
imposition of tax or rate increase, and which effective date
shall not be retroactive in any respect: Provided, however,
That no tax imposed or revised under this section upon public
utility services may be effective unless and until the
municipality provides written notice of the same by certified
mail to said public utility at least sixty days prior to the
effective date of said tax or revision thereof.

(d) Exemptions. -- A municipality shall not impose its
business and occupation or privilege tax on any activity that
was exempt from the state's business and occupation tax
under the provisions of section three, article thirteen of said
chapter eleven, prior to July one, one thousand nine hundred
eighty-seven, and determined without regard to any annual or
monthly monetary exemption also specified therein: Provided, That on and after the first day of July, two
thousand seven, a municipality may impose its business and
occupation or privilege tax on any activity of a corporation,
association or society organized and operated exclusively for
religious or charitable purposes that was exempt from the
state's business and occupation tax under the provisions of
section three, article thirteen of chapter eleven, prior to July
one, one thousand nine hundred eighty-seven, but only to the
extent that the income generated by the activity is subject to
taxation under the provisions of section 511 of the Internal
Revenue Code of 1986, as amended.
(e) Activity in two or more municipalities. -- Whenever the business activity or occupation of the taxpayer is engaged in or carried on in two or more municipalities of this state, the amount of gross income, or gross proceeds of sales, taxable by each municipality shall be determined in accordance with such legislative regulations as the Tax Commissioner may prescribe. It being the intent of the Legislature that multiple taxation of the same gross income, or gross proceeds of sale, under the same classification by two or more municipalities shall not be allowed, and that gross income, or gross proceeds of sales, derived from activity engaged in or carried on within this state, that is presently subject to state tax under section two-c or two-h, article thirteen, chapter eleven of this code, which is not taxed or taxable by any other municipality of this state, may be included in the measure of tax for any municipality in this state, from which the activity was directed, or in the absence thereof, the municipality in this state in which the principal office of the taxpayer is located. Nothing in this subsection shall be construed as permitting any municipality to tax gross income or gross proceeds of sales in violation of the Constitution and laws of this state or the United States, or as permitting a municipality to tax any activity that has a definite situs outside its taxing jurisdiction.

(f) Where the governing body of a municipality imposes a tax authorized by this section, such governing body shall have the authority to offer tax credits from such tax as incentives for new and expanding businesses located within the corporate limits of the municipality.

(g) Administrative provisions. -- The ordinance of a municipality imposing a business and occupation or privilege tax shall provide procedures for the assessment and collection of such tax, which shall be similar to those procedures in article thirteen, chapter eleven of this code, as in existence on June thirtieth, one thousand nine hundred seventy-eight, or to those procedures in article ten, chapter eleven of this code, and shall conform with such provisions as they relate to waiver of penalties and additions to tax.
Enr. H.B. 3072]

CHAPTER 11. TAXATION.

ARTICLE 1A. APPRAISAL OF PROPERTY.

§11-1A-23. Confidentiality and disclosure of property tax returns and return information; offenses; penalties.

(a) Secrecy of returns and return information. -- Property tax returns and return information filed or supplied pursuant to this article and articles three, four, five and six of this chapter and information obtained by subpoena or subpoena duces tecum issued under the provisions of this article shall be confidential and except as authorized in this section, no officer or employee of the State Tax Department, county assessors, county commissions and the board of public works shall disclose any return or return information obtained by him or her, including such return information obtained by subpoena, in any manner in connection with his or her service as such an officer, member or employee: Provided, That nothing herein shall make confidential the itemized description of the property listed, in order to ascertain that all property subject to assessment has been subjected to appraisal: Provided, however, That the commissioner and the assessors shall withhold from public disclosure the specific description of burglar alarms and other similar security systems held by any person, stocks, bonds and other personal property held by a natural person, except motor vehicles and other tangible property utilized publicly, and shall withhold from public disclosure information claimed by any taxpayer to constitute a trade secret or confidential patent information: Provided further, That such property descriptions withheld from public disclosure shall be subject to production and inspection in connection with any review, protest or intervention in the appraisal or assessment process, under such reasonable limitations as the board of review, board of equalization and review or court shall require. The term officer or employee includes a former officer, member or employee.
(b) Disclosure. -- (1) Information made confidential by subsection (a) of this section shall be open to inspection by or disclosure to officers, members and employees of the State Tax Department, county assessors, county commissions, county sheriffs, municipal financial officers and to members of the board of public works whose official duties require such inspection or disclosures for property tax administration purposes. Disclosure may be made to persons, or officers or employees thereof, who are employed by the state Tax Commissioner by contract or otherwise, provided such person, or officer or employee thereof, shall be subject to the provisions of this section as fully as if he or she was an officer or employee of the State Tax Department. Information made confidential by subsection (a) of this section shall be open to inspection by the property owner providing such information and to his or her duly authorized representative.

(2) Information made confidential by subsection (a) of this section may be disclosed in a judicial or administrative proceeding to collect or ascertain the amount of tax due, but only if: (i) The taxpayer is a party to the proceedings or; (ii) such return information directly relates to a transactional relationship between a person who is a party to the proceeding and the taxpayer which directly affects the resolution of an issue in the proceeding.

(c) Reciprocal exchange. -- The Tax Commissioner may permit the proper officer of the United States, or the District of Columbia, or any other state, or his or her authorized representative, to inspect reports, declarations or returns filed with the Tax Commissioner or may furnish to such officer or representative a copy of any such document provided such other jurisdiction grants substantially similar privileges to the Tax Commissioner or to the Attorney General of this state.

(d) Penalties. -- Any officer, member or employee of the State Tax Department, county assessors, county
commissions, county sheriffs, municipal financial officers and the board of public works who violates this section shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than one thousand dollars or imprisoned for not more than one year, or both, together with the costs of prosecution.

(e) Limitations. -- Any person protected by the provisions of this article may, in writing, waive the secrecy provision of this section for such purpose and such period as he or she shall therein state, and the officer with whom such waiver is filed, if he or she so determines may thereupon release to designated recipients such taxpayer's return or other particulars filed under the provisions of the tax articles administered under the provisions of this article. This section shall not be construed to prohibit the publication or release of statistics so classified so as to prevent the identification of particular reports and the items thereof nor to prevent the publication and release of assessments and appraised values of property.

ARTICLE 10. PROCEDURE AND ADMINISTRATION.

§11-10-5d. Confidentiality and disclosure of returns and return information.

(a) General rule. -- Except when required in an official investigation by the Tax Commissioner into the amount of tax due under any article administered under this article or in any proceeding in which the Tax Commissioner is a party before a court of competent jurisdiction to collect or ascertain the amount of such tax and except as provided in subsections (d) through (n), inclusive, of this section, it shall be unlawful for any officer, employee or agent of this state or of any county, municipality or governmental subdivision to divulge or make known in any manner the tax return, or any part thereof, of any person or disclose information concerning the
personal affairs of any individual or the business of any
single firm or corporation, or disclose the amount of income,
or any particulars set forth or disclosed in any report,
declaration or return required to be filed with the Tax
Commissioner by any article of this chapter imposing any tax
administered under this article or by any rule or regulation of
the Tax Commissioner issued thereunder, or disclosed in any
audit or investigation conducted under this article. For
purposes of this article, tax returns and return information
obtained from the Tax Commissioner pursuant to an
exchange of information agreement or otherwise pursuant to
the provisions of subsections (d) through (n), inclusive, of
this section which is in the possession of any officer,
employee, agent or representative of any local or municipal
governmental entity or other governmental subdivision is
subject to the confidentiality and disclosure restrictions set
forth in this article: Provided, That such officers, employees
or agents may disclose the information in an official
investigation, by a local or municipal governmental authority
or agency charged with the duty and responsibility to
administer the tax laws of the jurisdiction, into the amount of
tax due under any lawful local or municipal tax administered
by that authority or agency, or in any proceeding in which the
local or municipal governmental subdivision, authority or
agency is a party before a court of competent jurisdiction to
collect or ascertain the amount of the tax. Unlawful
disclosure of the information by any officer, employee or
agent of any local, municipal or governmental subdivision is
subject to the sanctions set forth in this article.

(b) Definitions. -- For purposes of this section:

(1) Background file document. -- The term "background
document", with respect to a written determination,
includes the request for that written determination, any
written material submitted in support of the request and any
communication (written or otherwise) between the State Tax
Department and any person outside the State Tax Department
in connection with the written determination received before
issuance of the written determination.
(2) Disclosure. -- The term "disclosure" means making known to any person in any manner whatsoever a return or return information.

(3) Inspection. -- The terms "inspection" and "inspected" means any examination of a return or return information.

(4) Return. -- The term "return" means any tax or information return or report, declaration of estimated tax, claim or petition for refund or credit or petition for reassessment that is required by, or provided for, or permitted under the provisions of this article (or any article of this chapter administered under this article) which is filed with the Tax Commissioner by, on behalf of, or with respect to any person and any amendment or supplement thereto, including supporting schedules, attachments or lists which are supplemental to, or part of, the return so filed.

(5) Return information. -- The term "return information" means:

(A) A taxpayer's identity; the nature, source or amount of his or her income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments or tax payments, whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing, or any other data received by, recorded by, prepared by, furnished to or collected by the Tax Commissioner with respect to a return or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) or by any person under the provisions of this article (or any article of this chapter administered under this article) for any tax, additions to tax, penalty, interest, fine, forfeiture or other imposition or offense; and
(B) Any part of any written determination or any background file document relating to such written determination. "Return information" does not include, however, data in a form which cannot be associated with or otherwise identify, directly or indirectly, a particular taxpayer. Nothing in the preceding sentence, or in any other provision of this code, shall be construed to require the disclosure of standards used or to be used for the selection of returns for examination or data used or to be used for determining such standards.

(6) Tax administration. -- The term "tax administration" means:

(A) The administration, management, conduct, direction and supervision of the execution and application of the tax laws or related statutes of this state and the development and formulation of state and local tax policy relating to existing or proposed state and local tax laws and related statutes of this state; and

(B) Includes assessment, collection, enforcement, litigation, publication and statistical gathering functions under the laws of this state and of local governments.

(7) Taxpayer identity. -- The term "taxpayer identity" means the name of a person with respect to whom a return is filed, his or her mailing address, his or her taxpayer identifying number or a combination thereof.

(8) Taxpayer return information. -- The term "taxpayer return information" means return information as defined in subdivision (5) of this subsection which is filed with, or furnished to, the Tax Commissioner by or on behalf of the taxpayer to whom such return information relates.
(9) Written determination. -- The term "written determination" means a ruling, determination letter, technical advice memorandum or letter or administrative decision issued by the Tax Commissioner.

(c) Criminal penalty. -- Any officer, employee or agent (or former officer, employee or agent) of this state or of any county, municipality or governmental subdivision who violates this section shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than one thousand dollars or imprisoned for not more than one year, or both, together with costs of prosecution.

(d) Disclosure to designee of taxpayer. -- Any person protected by the provisions of this article may, in writing, waive the secrecy provisions of this section for such purpose and such period as he or she shall therein state. The Tax Commissioner may, subject to such requirements and conditions as he or she may prescribe, thereupon release to designated recipients such taxpayer's return or other particulars filed under the provisions of the tax articles administered under the provisions of this article, but only to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person. However, return information shall not be disclosed to such person or persons if the Tax Commissioner determines that such disclosure would seriously impair administration of this state's tax laws.

(e) Disclosure of returns and return information for use in criminal investigations. -

(1) In general. -- Except as provided in subdivision (3) of this subsection, any return or return information with respect to any specified taxable period or periods shall, pursuant to and upon the grant of an ex parte order by a federal district court judge, federal magistrate or circuit court judge of this
state, under subdivision (2) of this subsection, be open (but only to the extent necessary as provided in such order) to inspection by, or disclosure to, officers and employees of any federal agency, or of any agency of this state, who personally and directly engaged in:

(A) Preparation for any judicial or administrative proceeding pertaining to the enforcement of a specifically designated state or federal criminal statute to which this state, the United States or such agency is or may be a party;

(B) Any investigation which may result in such a proceeding; or

(c) Any state or federal grand jury proceeding pertaining to enforcement of such a criminal statute to which this state, the United States or such agency is or may be a party. Such inspection or disclosure shall be solely for the use of such officers and employees in such preparation, investigation or grand jury proceeding.

(2) Application of order. -- Any United States attorney, any special prosecutor appointed under Section 593 of Title 28, United States Code, or any attorney in charge of a United States justice department criminal division organized crime strike force established pursuant to Section 510 of Title 28, United States Code, may authorize an application to a circuit court judge or magistrate, as appropriate, for the order referred to in subdivision (1) of this subsection. Any prosecuting attorney of this state may authorize an application to a circuit court judge of this state for the order referred to in said subdivision. Upon the application, the judge or magistrate may grant such order if he or she determines on the basis of the facts submitted by the applicant that:
(A) There is reasonable cause to believe, based upon information believed to be reliable, that a specific criminal act has been committed;

(B) There is reasonable cause to believe that the return or return information is or may be relevant to a matter relating to the commission of such act; and

(c) The return or return information is sought exclusively for use in a state or federal criminal investigation or proceeding concerning such act and the information sought to be disclosed cannot reasonably be obtained, under the circumstances, from another source.

(3) The Tax Commissioner may not disclose any return or return information under subdivision (1) of this subsection if he or she determines and certifies to the court that the disclosure would identify a confidential informant or seriously impair a civil or criminal tax investigation.

(f) Disclosure to person having a material interest. -- The Tax Commissioner may, pursuant to legislative regulations promulgated by him or her, and upon such terms as he or she may require, disclose a return or return information to a person having a material interest therein: Provided, That such disclosure shall only be made if the Tax Commissioner determines, in his or her discretion, that the disclosure would not seriously impair administration of this state's tax laws.

(g) Statistical use. -- This section shall not be construed to prohibit the publication or release of statistics so classified as to prevent the identification of particular returns and the items thereof.
(h) Disclosure of amount of outstanding lien. -- If notice of lien has been recorded pursuant to section twelve of this article, the amount of the outstanding obligation secured by such lien may be disclosed to any person who furnishes written evidence satisfactory to the Tax Commissioner that such person has a right in the property subject to the lien or intends to obtain a right in such property.

(i) Reciprocal exchange. -- The Tax Commissioner may, pursuant to written agreement, permit the proper officer of the United States, or the District of Columbia or any other state, or any political subdivision of this state, or his or her authorized representative, who is charged by law with responsibility for administration of a similar tax, to inspect reports, declarations or returns filed with the Tax Commissioner or may furnish to such officer or representative a copy of any document, provided any other jurisdiction grants substantially similar privileges to the Tax Commissioner or to the Attorney General of this state: Provided, That pursuant to written agreement the Tax Commissioner may provide to the assessor of any county, sheriff of any county, or the mayor of any West Virginia municipality the federal employer identification number of any business being carried on within the jurisdiction of the requesting assessor, sheriff or mayor. The disclosure shall be only for the purpose of, and only to the extent necessary in, the administration of tax laws: Provided, That the information may not be disclosed to the extent that the Tax Commissioner determines that such disclosure would identify a confidential informant or seriously impair any civil or criminal tax investigation.

(j) Exchange with municipalities. -- The Tax Commissioner shall, upon the written request of the mayor or governing body of any West Virginia municipality, allow the duly authorized agent of the municipality to inspect and make copies of the state business and occupation tax return filed by
taxpayers of the municipality and any other state tax returns (including, but not limited to, consumers sales and services tax return information and health care provider tax return information) as may be reasonably requested by the municipality. Such inspection or copying shall include disclosure to the authorized agent of the municipality for tax administration, purposes of all available return information from files of the tax department relating to taxpayers who transact business within the municipality. The Tax Commissioner shall be permitted to inspect or make copies of any tax return and any return information or other information related thereto in the possession of any municipality or its employees, officers, agents or representatives that has been submitted to or filed with the municipality by any person for any tax including, but not limited to, the municipal business and occupation tax, public utility tax, municipal license tax, tax on purchases of intoxicating liquors, license tax on horse racing or dog racing and municipal amusement tax.

(k) Release of administrative decisions. -- The Tax Commissioner shall release to the public his or her administrative decisions, or a summary thereof: Provided, that unless the taxpayer appeals the administrative decision to circuit court or waives in writing his or her rights to confidentiality, any identifying characteristics or facts about the taxpayer shall be omitted or modified to an extent so as to not disclose the name or identity of the taxpayer.

(l) Release of taxpayer information. -- If the Tax Commissioner believes that enforcement of the tax laws administered under this article will be facilitated and enhanced thereby, he or she shall disclose, upon request, the names and address of persons:
(A) Who have a current business registration certificate.

(B) Who are licensed employment agencies.

(C) Who are licensed collection agencies.

(D) Who are licensed to sell drug paraphernalia.

(E) Who are distributors of gasoline or special fuel.

(F) Who are contractors.

(G) Who are transient vendors.

(H) Who are authorized by law to issue a sales or use tax exemption certificate.

(I) Who are required by law to collect sales or use taxes.

(J) Who are foreign vendors authorized to collect use tax.

(K) Whose business registration certificate has been suspended or canceled or not renewed by the Tax Commissioner.

(L) Against whom a tax lien has been recorded under section twelve of this article (including any particulars stated in the recorded lien).

(M) Against whom criminal warrants have been issued for a criminal violation of this state's tax laws.
Who have been convicted of a criminal violation of this state's tax laws.

(m) Disclosure of return information to child support enforcement division. --

(1) State return information. -- The Tax Commissioner may, upon written request, disclose to the child support enforcement division created by article two, chapter forty-eight-a of this code:

(A) Available return information from the master files of the tax department relating to the Social Security account number, address, filing status, amounts and nature of income and the number of dependents reported on any return filed by, or with respect to, any individual with respect to whom child support obligations are sought to be enforced; and

(B) Available state return information reflected on any state return filed by, or with respect to, any individual described in paragraph (A) of this subdivision relating to the amount of the individual's gross income, but only if such information is not reasonably available from any other source.

(2) Restrictions on disclosure. -- The Tax Commissioner shall disclose return information under subdivision (1) of this subsection only for purposes of, and to the extent necessary in, collecting child support obligations from and locating individuals owing such obligations.

(n) Disclosure of names and addresses for purposes of jury selection. -- The Tax Commissioner shall, at the written request of a circuit court or the chief judge thereof, provide to the circuit court within thirty calendar days a list of the
names and addresses of individuals residing in the county or counties comprising the circuit who have filed a state personal income tax return for the preceding tax year. The list provided shall set forth names and addresses only. The request shall be limited to counties within the jurisdiction of the requesting court.

The court, upon receiving the list or lists, shall direct the jury commission of the appropriate county to merge the names and addresses with other lists used in compiling a master list of residents of the county from which prospective jurors are to be chosen. Immediately after the master list is compiled, the jury commission shall cause the list provided by the Tax Commissioner and all copies thereof to be destroyed and shall certify to the circuit court and to the Tax Commissioner that the lists have been destroyed.

CHAPTER 11A. COLLECTION AND ENFORCEMENT OF PROPERTY TAXES.

ARTICLE 2. DELINQUENCY AND METHODS OF ENFORCING PAYMENT.

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

(a) Taxes are hereby declared to be debts owing by the taxpayer, for which he or she 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.

(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 the sheriff shall
maintain for each action for the recovery of delinquent taxes
records sufficient to demonstrate the total fees and costs paid
and that would have been paid but for the authority provided
herein to seek recovery without such payment: Provided,
however, That where the sheriff recovers delinquent taxes in
or as the result of such action, whether by way of settlement
or judgment, such fees and costs as above required to be
recorded shall be recoverable from the opposite party and
upon receipt of any recovery, the sheriff shall pay from the
amount recovered such fees or costs to the officer who
otherwise would have been entitled thereto but for the
provisions of this section: Provided further, That the fees
and costs shall be paid prior to payment to the various taxing
units of the balance of the recovered taxes: And provided
further, That the payment to the various taxing units shall be
prorated on the basis of the total amount of taxes due them.
That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman Senate Committee

Chairman House Committee

Originating in the House.

In effect ninety days 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 3rd day of April, 2007.

Governor
PRESENTED TO THE
GOVERNOR

MAR 6 2007

Time 4:00 PM