

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Enrolled

Committee Substitute

for

Senate Bill 207

BY SENATORS WELD AND HAMILTON

[Passed February 19, 2026; in effect 90 days from
passage (May 20, 2026)]

FILED

2026 FEB 25 P 4: 01

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

SB207

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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; and establishing that county
3 commission determines eligibility for commission.

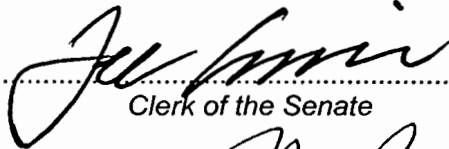
Be it enacted by the Legislature of West Virginia:

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

The Clerk of the Senate and the Clerk of the House of Delegates hereby certify that the foregoing bill is correctly enrolled.


Clerk of the Senate


Clerk of the House of Delegates

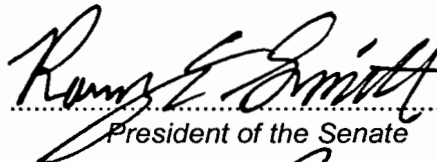
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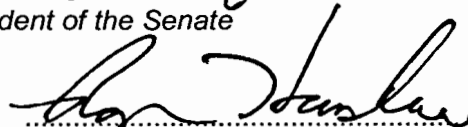
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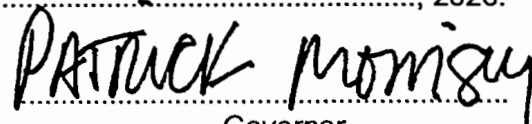
Originated in the Senate.

In effect 90 days from passage.


President of the Senate


Speaker of the House of Delegates

The within isapproved..... this the.....25th.....
Day ofFebruary....., 2026.


Governor

PRESENTED TO THE GOVERNOR

FEB 23 2026

Time 5:10pm