SB 701

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Enrolled

Committee Substitute

for

Senate Bill 701

BY SENATORS TARR, ROSE, AND RUCKER

[Passed March 14, 2026; in effect 90 days from passage (June 12, 2026)]

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AN ACT to amend and reenact §11A-1-17 of the Code of West Virginia, 1931, as amended, relating to increasing the sheriffs' tax collection commission; and establishing tiered system for sheriff's commission for property tax collection.

Be it enacted by the Legislature of West Virginia:

ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.

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

(a) The Legislature finds that it has, since July 1, 1955, consistently and annually imposed upon the sheriffs, as treasurers in each county, new and additional duties by the enactment of new provisions and amendments to this code. The new and additional duties imposed upon the aforesaid sheriffs, as county treasurers, by these enactments are such that they would justify the increases in commission as provided in this section, without violating the provisions of section 38, article VI, of the Constitution of West Virginia.

(b) The Legislature further finds that there are, from time to time, additional duties imposed upon all county sheriffs, as county treasurers, through the acts of the Congress of the United States and that such acts constitute new and additional duties for county sheriffs/treasurer and, as such, justify the increases in commission as provided by subsection (c) of this article, without violating the provisions of section 38, article VI, of the Constitution of West Virginia.

(c) Beginning on and after July 1, 2026, the sheriff shall be entitled to a commission for the collection of taxes as authorized by law and provided in this subsection. The commission shall be based upon the percentage of the combined total of all taxes assessed on real and personal property taxes levied for the current fiscal year that are collected by the sheriff during the tax year as determined by the county commission, as follows:

(1) If the sheriff collects at least 85 percent but less than 90 percent of the total taxes levied, the sheriff shall receive a commission in the amount of $20,000;

(2) If the sheriff collects at least 90 percent but less than 95 percent of the total taxes levied, the sheriff shall receive a commission in the amount of $25,000; and

(3) If the sheriff collects 95 percent or more of the total taxes levied, the sheriff shall receive a commission in the amount of $30,000.

(d) The commission so allowed shall be charged against the various funds for which the taxes are collected and become a regular part of the budgeted and annual compensation of the sheriff and 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.

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Clerk of the Senate

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Clerk of the House of Delegates

Originated in the Senate.

In effect 90 days from passage.

FILED
2026 MAR 27 P 4: 11
OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

....
President of the Senate

....
Speaker of the House of Delegates

The within is ......approved...... this the......27th......

Day of ......march......, 2026.

....
Governor

PRESENTED TO THE GOVERNOR

Time 2:30pm