

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
JULY 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections July 2019	Actual Collections July 2019	Estimated Collections 1 Month July 19-July 19	Actual Collections 1 Month July 19-July 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 10,200	\$ 11,682	\$ 10,200	\$ 11,682	\$ 1,482	115%
Consumer Sales Tax/Use Tax	1,390,260	88,000	80,508	88,000	80,508	(7,492)	91%
Personal Income Tax	2,154,880	151,700	135,032	151,700	135,032	(16,668)	89%
Liquor Profit Transfers	21,000	1,500	2,622	1,500	2,622	1,122	175%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	700	739	700	739	39	106%
Tobacco Products Tax	177,000	15,000	16,121	15,000	16,121	1,121	107%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	100	65	100	65	(35)	65%
Charter Tax	0	0	1	0	1	1	0%
Property Transfer Tax	12,300	1,300	1,229	1,300	1,229	(71)	95%
Property Tax	7,200	140	174	140	174	34	124%
Insurance Tax	131,800	29,500	30,152	29,500	30,152	652	102%
Departmental Collections	24,000	1,400	1,733	1,400	1,733	333	124%
Corporation Net Income Tax	136,980	3,400	4,365	3,400	4,365	965	128%
Miscellaneous Receipts	11,000	300	143	300	143	(157)	48%
Miscellaneous Transfers	1,700	10	121	10	121	111	1210%
Interest Income	30,000	3,000	3,462	3,000	3,462	462	115%
Severance Tax	376,800	11,400	(3,496)	11,400	(3,496)	(14,896)	-31%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	0	0	0	0	0	0%
Video Lottery Transfers	0	0	28	0	28	28	0%
Liquor License Renewal	29,000	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,710,200	\$ 317,650	\$ 284,681	\$ 317,650	\$ 284,681	\$ (32,969)	
Increase or Decrease Over Estimate			\$ (32,969)		\$ (32,969)		
Percent Collected			90%		90%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
August 1, 2019

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JULY 2018 VS JULY 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2018	Actual Collections July 2019	Actual Collections 1 Month July 18-July 18	Actual Collections 1 Month July 19-July 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,179	\$ 11,682	\$ 10,179	\$ 11,682	\$ 1,503	15%
Consumer Sales Tax/Use Tax	87,055	80,508	87,055	80,508	(6,547)	-8%
Personal Income Tax	145,494	135,032	145,494	135,032	(10,462)	-7%
Liquor Profit Transfers	2,616	2,622	2,616	2,622	6	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	703	739	703	739	36	5%
Tobacco Products Tax	13,565	16,121	13,565	16,121	2,556	19%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	60	65	60	65	5	8%
Charter Tax	1	1	1	1	0	0%
Property Transfer Tax	1,317	1,229	1,317	1,229	(88)	-7%
Property Tax	157	174	157	174	17	11%
Insurance Tax	28,789	30,152	28,789	30,152	1,363	5%
Departmental Collections	1,260	1,733	1,260	1,733	473	38%
Corporation Net Income Tax	4,020	4,365	4,020	4,365	345	9%
Miscellaneous Receipts	169	143	169	143	(26)	-15%
Miscellaneous Transfers	0	121	0	121	121	0%
Interest Income	953	3,462	953	3,462	2,509	263%
Severance Tax	12,627	(3,496)	12,627	(3,496)	(16,123)	-128%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	4,623	0	4,623	0	(4,623)	-100%
HB 102 - Lottery Transfers	0	0	0	0	0	0%
Video Lottery Transfers	17	28	17	28	11	65%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 313,605	\$ 284,681	\$ 313,605	\$ 284,681	\$ (28,924)	
Increase or Decrease Over Prior Period		\$ (28,924)		\$ (28,924)		
% Increase or Decrease Over Prior Period		-9%		-9%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
AUGUST 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections August 2019	Actual Collections August 2019	Estimated Collections 2 Months July 19-Aug 19	Actual Collections 2 Months July 19-Aug 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 9,500	\$ 9,937	\$ 19,700	\$ 21,619	\$ 1,919	110%
Consumer Sales Tax/Use Tax	1,390,260	120,100	123,965	208,100	204,473	(3,627)	98%
Personal Income Tax	2,154,880	146,900	141,786	298,600	276,818	(21,782)	93%
Liquor Profit Transfers	21,000	1,500	1,816	3,000	4,438	1,438	148%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	680	644	1,380	1,383	3	100%
Tobacco Products Tax	177,000	18,700	13,510	33,700	29,631	(4,069)	88%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	50	65	150	130	(20)	87%
Charter Tax	0	0	1	0	2	2	0%
Property Transfer Tax	12,300	1,100	1,118	2,400	2,347	(53)	98%
Property Tax	7,200	330	431	470	605	135	129%
Insurance Tax	131,800	500	22	30,000	30,174	174	101%
Departmental Collections	24,000	1,600	1,397	3,000	3,130	130	104%
Corporation Net Income Tax	136,980	1,500	2,159	4,900	6,524	1,624	133%
Miscellaneous Receipts	11,000	900	213	1,200	356	(844)	30%
Miscellaneous Transfers	1,700	300	0	310	120	(190)	39%
Interest Income	30,000	3,000	1,953	6,000	5,416	(584)	90%
Severance Tax	376,800	40,750	28,839	52,150	25,343	(26,807)	49%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	5,289	5,025	5,289	5,025	(264)	95%
Video Lottery Transfers	0	0	21	0	49	49	0%
Liquor License Renewal	29,000	0	2,852	0	2,852	2,852	0%
Senior Citizen Tax Credit Reimbursement	10,000	300	393	300	393	93	131%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,710,200	\$ 352,999	\$ 336,147	\$ 670,649	\$ 620,828	\$ (49,821)	
Increase or Decrease Over Estimate			\$ (16,852)		\$ (49,821)		
Percent Collected			95%		93%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
September 3, 2019

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
AUGUST 2018 VS AUGUST 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections August 2018	Actual Collections August 2019	Actual Collections 2 Months July 18-Aug 18	Actual Collections 2 Months July 19-Aug 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,327	\$ 9,937	\$ 19,506	\$ 21,619	\$ 2,113	11%
Consumer Sales Tax/Use Tax	119,005	123,965	206,060	204,473	(1,587)	-1%
Personal Income Tax	139,180	141,786	284,674	276,818	(7,856)	-3%
Liquor Profit Transfers	1,760	1,816	4,376	4,438	62	1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	734	644	1,437	1,383	(54)	-4%
Tobacco Products Tax	18,913	13,510	32,479	29,631	(2,848)	-9%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	59	65	119	130	11	9%
Charter Tax	0	1	0	2	2	0%
Property Transfer Tax	1,086	1,118	2,403	2,347	(56)	-2%
Property Tax	291	431	448	605	157	35%
Insurance Tax	395	22	29,184	30,174	990	3%
Departmental Collections	1,479	1,397	2,738	3,130	392	14%
Corporation Net Income Tax	1,863	2,159	5,883	6,524	641	11%
Miscellaneous Receipts	234	213	403	356	(47)	-12%
Miscellaneous Transfers	83	0	83	120	37	45%
Interest Income	1,228	1,953	2,181	5,416	3,235	148%
Severance Tax	50,131	28,839	62,758	25,343	(37,415)	-60%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	636	0	5,259	0	(5,259)	-100%
HB 102 - Lottery Transfers	5,289	5,025	5,289	5,025	(264)	-5%
Video Lottery Transfers	11	21	29	49	20	69%
Liquor License Renewal	0	2,852	0	2,852	2,852	0%
Senior Citizen Tax Credit Reimbursement	576	393	576	393	(183)	-32%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 352,280	\$ 336,147	\$ 665,885	\$ 620,828	\$ (45,057)	
Increase or Decrease Over Prior Period		\$ (16,133)		\$ (45,057)		
% Increase or Decrease Over Prior Period		-5%		-7%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
SEPTEMBER 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections September 2019	Actual Collections September 2019	Estimated Collections 3 Months July 19-Sept 19	Actual Collections 3 Months July 19-Sept 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 6,500	\$ 13,827	\$ 26,200	\$ 35,446	\$ 9,246	135%
Consumer Sales Tax/Use Tax	1,390,260	124,200	125,820	332,300	330,293	(2,007)	99%
Personal Income Tax	2,154,880	226,500	226,745	525,100	503,563	(21,537)	96%
Liquor Profit Transfers	21,000	2,000	2,031	5,000	6,468	1,468	129%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	690	620	2,070	2,003	(67)	97%
Tobacco Products Tax	177,000	14,800	13,256	48,500	42,886	(5,614)	88%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	50	34	200	164	(36)	82%
Charter Tax	0	0	1	0	3	3	0%
Property Transfer Tax	12,300	1,400	950	3,800	3,297	(503)	87%
Property Tax	7,200	2,190	2,129	2,660	2,734	74	103%
Insurance Tax	131,800	500	730	30,500	30,904	404	101%
Departmental Collections	24,000	1,400	1,251	4,400	4,381	(19)	100%
Corporation Net Income Tax	136,980	33,200	43,724	38,100	50,248	12,148	132%
Miscellaneous Receipts	11,000	1,300	2,054	2,500	2,410	(90)	96%
Miscellaneous Transfers	1,700	510	592	820	713	(107)	87%
Interest Income	30,000	2,900	3,846	8,900	9,262	362	104%
Severance Tax	376,800	33,500	33,911	85,650	59,254	(26,396)	69%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	5,601	5,726	10,890	10,752	(138)	99%
Video Lottery Transfers	0	0	22	0	71	71	0%
Liquor License Renewal	29,000	0	0	0	2,852	2,852	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	300	393	93	131%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,710,200	\$ 457,241	\$ 477,269	\$ 1,127,890	\$ 1,098,097	\$ (29,793)	
Increase or Decrease Over Estimate			\$ 20,028		\$ (29,793)		
Percent Collected			104%		97%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
October 1, 2019

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
SEPTEMBER 2018 VS SEPTEMBER 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2018	Actual Collections September 2019	Actual Collections 3 Months July 18-Sept 18	Actual Collections 3 Months July 19-Sept 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 6,260	\$ 13,827	\$ 25,766	\$ 35,446	\$ 9,680	38%
Consumer Sales Tax/Use Tax	121,169	125,820	327,229	330,293	3,064	1%
Personal Income Tax	217,637	226,745	502,311	503,563	1,252	0%
Liquor Profit Transfers	1,831	2,031	6,207	6,468	261	4%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	799	620	2,236	2,003	(233)	-10%
Tobacco Products Tax	13,788	13,256	46,267	42,886	(3,381)	-7%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	50	34	169	164	(5)	-3%
Charter Tax	1	1	3	3	0	0%
Property Transfer Tax	1,332	950	3,734	3,297	(437)	-12%
Property Tax	2,034	2,129	2,482	2,734	252	10%
Insurance Tax	719	730	29,903	30,904	1,001	3%
Departmental Collections	1,196	1,251	3,934	4,381	447	11%
Corporation Net Income Tax	41,169	43,724	47,052	50,248	3,196	7%
Miscellaneous Receipts	1,970	2,054	2,373	2,410	37	2%
Miscellaneous Transfers	1,633	592	1,716	713	(1,003)	-58%
Interest Income	1,797	3,846	3,978	9,262	5,284	133%
Severance Tax	33,788	33,911	96,546	59,254	(37,292)	-39%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	88	0	5,347	0	(5,347)	-100%
HB 102 - Lottery Transfers	5,601	5,726	10,890	10,752	(138)	-1%
Video Lottery Transfers	46	22	74	71	(3)	-4%
Liquor License Renewal	0	0	0	2,852	2,852	0%
Senior Citizen Tax Credit Reimbursement	0	0	576	393	(183)	-32%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 452,908	\$ 477,269	\$ 1,118,793	\$ 1,098,097	\$ (20,696)	
Increase or Decrease Over Prior Period		\$ 24,361		\$ (20,696)		
% Increase or Decrease Over Prior Period		5%		-2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
OCTOBER 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections October 2019	Actual Collections October 2019	Estimated Collections 4 Months July 19-Oct 19	Actual Collections 4 Months July 19-Oct 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 12,600	\$ 12,374	\$ 38,800	\$ 47,820	\$ 9,020	123%
Consumer Sales Tax/Use Tax	1,390,260	101,600	101,179	433,900	431,472	(2,428)	99%
Personal Income Tax	2,154,880	165,000	157,578	690,100	661,140	(28,960)	96%
Liquor Profit Transfers	21,000	1,500	1,524	6,500	7,993	1,493	123%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	450	596	2,520	2,599	79	103%
Tobacco Products Tax	177,000	14,300	15,394	62,800	58,280	(4,520)	93%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	40	74	240	237	(3)	99%
Charter Tax	0	0	0	0	4	4	0%
Property Transfer Tax	12,300	1,000	955	4,800	4,252	(548)	89%
Property Tax	7,200	1,160	1,351	3,820	4,085	265	107%
Insurance Tax	131,800	31,500	29,694	62,000	60,598	(1,402)	98%
Departmental Collections	24,000	1,400	1,307	5,800	5,689	(111)	98%
Corporation Net Income Tax	136,980	3,000	13,611	41,100	63,859	22,759	155%
Miscellaneous Receipts	11,000	600	360	3,100	2,770	(330)	89%
Miscellaneous Transfers	1,700	50	1,152	870	1,865	995	214%
Interest Income	30,000	2,900	1,596	11,800	10,858	(942)	92%
Severance Tax	376,800	14,900	8,157	100,550	67,411	(33,139)	67%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	5,366	4,989	16,256	15,741	(515)	97%
Video Lottery Transfers	0	0	29	0	100	100	0%
Liquor License Renewal	29,000	0	2,045	0	4,897	4,897	0%
Senior Citizen Tax Credit Reimbursement	10,000	200	341	500	734	234	147%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,710,200	\$ 357,566	\$ 354,306	\$ 1,485,456	\$ 1,452,404	\$ (33,052)	
Increase or Decrease Over Estimate			\$ (3,260)		\$ (33,052)		
Percent Collected			99%		98%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
November 1, 2019

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
OCTOBER 2018 VS OCTOBER 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2018	Actual Collections October 2019	Actual Collections 4 Months July 18-Oct 18	Actual Collections 4 Months July 19-Oct 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 12,788	\$ 12,374	\$ 38,554	\$ 47,820	\$ 9,266	24%
Consumer Sales Tax/Use Tax	99,960	101,179	427,189	431,472	4,283	1%
Personal Income Tax	155,686	157,578	657,998	661,140	3,142	0%
Liquor Profit Transfers	1,519	1,524	7,726	7,993	267	3%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	382	596	2,617	2,599	(18)	-1%
Tobacco Products Tax	14,018	15,394	60,285	58,280	(2,005)	-3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	47	74	216	237	21	10%
Charter Tax	1	0	4	4	0	0%
Property Transfer Tax	1,033	955	4,767	4,252	(515)	-11%
Property Tax	1,231	1,351	3,713	4,085	372	10%
Insurance Tax	30,845	29,694	60,747	60,598	(149)	0%
Departmental Collections	1,192	1,307	5,126	5,689	563	11%
Corporation Net Income Tax	2,267	13,611	49,319	63,859	14,540	29%
Miscellaneous Receipts	220	360	2,593	2,770	177	7%
Miscellaneous Transfers	247	1,152	1,962	1,865	(97)	-5%
Interest Income	1,465	1,596	5,443	10,858	5,415	99%
Severance Tax	24,823	8,157	121,370	67,411	(53,959)	-44%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	5,830	0	11,178	0	(11,178)	-100%
HB 102 - Lottery Transfers	5,366	4,989	16,256	15,741	(515)	-3%
Video Lottery Transfers	7	29	81	100	19	23%
Liquor License Renewal	0	2,045	0	4,897	4,897	0%
Senior Citizen Tax Credit Reimbursement	233	341	809	734	(75)	-9%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 359,160	\$ 354,306	\$ 1,477,953	\$ 1,452,404	\$ (25,549)	
Increase or Decrease Over Prior Period		\$ (4,854)		\$ (25,549)		
% Increase or Decrease Over Prior Period		-1%		-2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
NOVEMBER 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections November 2019	Actual Collections November 2019	Estimated Collections 5 Months July 19-Nov 19	Actual Collections 5 Months July 19-Nov 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 6,500	\$ 2,042	\$ 45,300	\$ 49,862	\$ 4,562	110%
Consumer Sales Tax/Use Tax	1,390,260	123,560	124,306	557,460	555,778	(1,682)	100%
Personal Income Tax	2,154,880	139,100	137,651	829,200	798,791	(30,409)	96%
Liquor Profit Transfers	21,000	1,500	1,510	8,000	9,503	1,503	119%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	520	553	3,040	3,153	113	104%
Tobacco Products Tax	177,000	15,200	13,188	78,000	71,468	(6,532)	92%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	60	36	300	273	(27)	91%
Charter Tax	0	0	3	0	7	7	0%
Property Transfer Tax	12,300	1,000	1,289	5,800	5,541	(259)	96%
Property Tax	7,200	370	351	4,190	4,436	246	106%
Insurance Tax	131,800	200	239	62,200	60,837	(1,363)	98%
Departmental Collections	24,000	1,500	1,206	7,300	6,894	(406)	94%
Corporation Net Income Tax	136,980	200	3,282	41,300	67,140	25,840	163%
Miscellaneous Receipts	11,000	700	251	3,800	3,022	(778)	80%
Miscellaneous Transfers	1,700	0	0	870	1,865	995	214%
Interest Income	30,000	2,800	2,463	14,600	13,321	(1,279)	91%
Severance Tax	376,800	30,500	25,696	131,050	93,107	(37,943)	71%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	5,318	5,212	21,574	20,953	(621)	97%
Video Lottery Transfers	0	0	7	0	107	107	0%
Liquor License Renewal	29,000	1,100	3,619	1,100	8,516	7,416	774%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	734	234	147%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,710,200	\$ 330,128	\$ 322,904	\$ 1,815,584	\$ 1,775,308	\$ (40,276)	
Increase or Decrease Over Estimate			\$ (7,224)		\$ (40,276)		
Percent Collected			98%		98%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
December 2, 2019

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
NOVEMBER 2018 VS NOVEMBER 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections November 2018	Actual Collections November 2019	Actual Collections 5 Months July 18-Nov 18	Actual Collections 5 Months July 19-Nov 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 6,915	\$ 2,042	\$ 45,469	\$ 49,862	\$ 4,393	10%
Consumer Sales Tax/Use Tax	121,198	124,306	548,387	555,778	7,391	1%
Personal Income Tax	135,635	137,651	793,632	798,791	5,159	1%
Liquor Profit Transfers	1,516	1,510	9,241	9,503	262	3%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	537	553	3,154	3,153	(1)	0%
Tobacco Products Tax	15,020	13,188	75,305	71,468	(3,837)	-5%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	55	36	271	273	2	1%
Charter Tax	0	3	4	7	3	75%
Property Transfer Tax	1,198	1,289	5,966	5,541	(425)	-7%
Property Tax	365	351	4,079	4,436	357	9%
Insurance Tax	137	239	60,884	60,837	(47)	0%
Departmental Collections	1,495	1,206	6,621	6,894	273	4%
Corporation Net Income Tax	(531)	3,282	48,788	67,140	18,352	38%
Miscellaneous Receipts	206	251	2,799	3,022	223	8%
Miscellaneous Transfers	0	0	1,962	1,865	(97)	-5%
Interest Income	1,437	2,463	6,880	13,321	6,441	94%
Severance Tax	42,440	25,696	163,809	93,107	(70,702)	-43%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	689	0	11,867	0	(11,867)	-100%
HB 102 - Lottery Transfers	5,318	5,212	21,574	20,953	(621)	-3%
Video Lottery Transfers	11	7	92	107	15	16%
Liquor License Renewal	0	3,619	0	8,516	8,516	0%
Senior Citizen Tax Credit Reimbursement	0	0	809	734	(75)	-9%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 333,641	\$ 322,904	\$ 1,811,593	\$ 1,775,308	\$ (36,285)	
Increase or Decrease Over Prior Period		\$ (10,737)		\$ (36,285)		
% Increase or Decrease Over Prior Period		-3%		-2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
DECEMBER 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections December 2019	Actual Collections December 2019	Estimated Collections 6 Months July 19-Dec 19	Actual Collections 6 Months July 19-Dec 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 8,700	\$ 17,580	\$ 54,000	\$ 67,442	\$ 13,442	125%
Consumer Sales Tax/Use Tax	1,390,260	128,500	127,347	685,960	683,125	(2,835)	100%
Personal Income Tax	2,154,880	177,980	174,772	1,007,180	973,563	(33,617)	97%
Liquor Profit Transfers	21,000	1,500	1,533	9,500	11,036	1,536	116%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	490	485	3,530	3,638	108	103%
Tobacco Products Tax	177,000	15,000	14,124	93,000	85,593	(7,407)	92%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	40	55	340	328	(12)	96%
Charter Tax	0	0	0	0	7	7	0%
Property Transfer Tax	12,300	1,000	970	6,800	6,511	(289)	96%
Property Tax	7,200	170	152	4,360	4,588	228	105%
Insurance Tax	131,800	200	121	62,400	60,958	(1,442)	98%
Departmental Collections	24,000	1,200	8,255	8,500	15,150	6,650	178%
Corporation Net Income Tax	136,980	33,000	30,430	74,300	97,570	23,270	131%
Miscellaneous Receipts	11,000	1,900	2,389	5,700	5,410	(290)	95%
Miscellaneous Transfers	1,700	0	141	870	2,006	1,136	231%
Interest Income	30,000	2,500	1,809	17,100	15,130	(1,970)	88%
Severance Tax	376,800	42,800	42,950	173,850	136,056	(37,794)	78%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	5,272	5,086	26,846	26,039	(807)	97%
Video Lottery Transfers	0	0	36	0	143	143	0%
Liquor License Renewal	29,000	1,100	0	2,200	8,516	6,316	387%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	734	234	147%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,710,200	\$ 421,352	\$ 428,235	\$ 2,236,936	\$ 2,203,543	\$ (33,393)	
Increase or Decrease Over Estimate			\$ 6,883		\$ (33,393)		
Percent Collected			102%		99%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
January 2, 2020

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
DECEMBER 2018 VS DECEMBER 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2018	Actual Collections December 2019	Actual Collections 6 Months July 18-Dec 18	Actual Collections 6 Months July 19-Dec 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 7,954	\$ 17,580	\$ 53,423	\$ 67,442	\$ 14,019	26%
Consumer Sales Tax/Use Tax	124,155	127,347	672,542	683,125	10,583	2%
Personal Income Tax	169,869	174,772	963,501	973,563	10,062	1%
Liquor Profit Transfers	1,519	1,533	10,760	11,036	276	3%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	488	485	3,642	3,638	(4)	0%
Tobacco Products Tax	13,861	14,124	89,167	85,593	(3,574)	-4%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	58	55	329	328	(1)	0%
Charter Tax	0	0	5	7	2	40%
Property Transfer Tax	959	970	6,925	6,511	(414)	-6%
Property Tax	198	152	4,276	4,588	312	7%
Insurance Tax	(12)	121	60,872	60,958	86	0%
Departmental Collections	1,047	8,255	7,668	15,150	7,482	98%
Corporation Net Income Tax	48,723	30,430	97,511	97,570	59	0%
Miscellaneous Receipts	1,975	2,389	4,774	5,410	636	13%
Miscellaneous Transfers	0	141	1,962	2,006	44	2%
Interest Income	1,544	1,809	8,424	15,130	6,706	80%
Severance Tax	45,266	42,950	209,075	136,056	(73,019)	-35%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	80	0	11,947	0	(11,947)	-100%
HB 102 - Lottery Transfers	5,272	5,086	26,846	26,039	(807)	-3%
Video Lottery Transfers	39	36	131	143	12	9%
Liquor License Renewal	0	0	0	8,516	8,516	0%
Senior Citizen Tax Credit Reimbursement	0	0	809	734	(75)	-9%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 422,995	\$ 428,235	\$ 2,234,589	\$ 2,203,543	\$ (31,046)	
Increase or Decrease Over Prior Period	\$ 5,240		\$ (31,046)			
% Increase or Decrease Over Prior Period	1%		-1%			

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
JANUARY 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections January 2020	Actual Collections January 2020	Estimated Collections 7 Months July 19-Jan 20	Actual Collections 7 Months July 19-Jan 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 9,700	\$ 9,235	\$ 63,700	\$ 76,677	\$ 12,977	120%
Consumer Sales Tax/Use Tax	1,390,260	127,200	128,411	813,160	811,536	(1,624)	100%
Personal Income Tax	2,154,880	224,200	222,245	1,231,380	1,195,808	(35,572)	97%
Liquor Profit Transfers	21,000	1,500	1,914	11,000	12,951	1,951	118%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	480	501	4,010	4,139	129	103%
Tobacco Products Tax	177,000	13,500	13,067	106,500	98,660	(7,840)	93%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	60	73	400	400	0	100%
Charter Tax	0	0	1	0	9	9	0%
Property Transfer Tax	12,300	1,200	1,453	8,000	7,963	(37)	100%
Property Tax	7,200	190	188	4,550	4,776	226	105%
Insurance Tax	131,800	300	36	62,700	60,994	(1,706)	97%
Departmental Collections	24,000	8,700	1,545	17,200	16,695	(505)	97%
Corporation Net Income Tax	136,980	1,500	11,003	75,800	108,573	32,773	143%
Miscellaneous Receipts	11,000	500	10,205	6,200	15,615	9,415	252%
Miscellaneous Transfers	1,700	120	40	990	2,046	1,056	207%
Interest Income	30,000	2,400	12,029	19,500	27,159	7,659	139%
Severance Tax	360,240	21,200	20,365	195,050	156,422	(38,628)	80%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	5,791	5,199	32,637	31,238	(1,399)	96%
Video Lottery Transfers	0	0	21	0	164	164	0%
Liquor License Renewal	29,000	6,000	0	8,200	8,516	316	104%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	734	234	147%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,693,640	\$ 424,541	\$ 437,531	\$ 2,661,477	\$ 2,641,075	\$ (20,402)	
Increase or Decrease Over Estimate			\$ 12,990		\$ (20,402)		
Percent Collected			103%		99%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
February 3, 2020

Note: Estimates adjusted downward by \$16.56 million (\$6 million in January severance tax and \$10.56 million in April severance tax) to match actual budgetary appropriations.

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JANUARY 2019 VS JANUARY 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections January 2019	Actual Collections January 2020	Actual Collections 7 Months July 18-Jan 19	Actual Collections 7 Months July 19-Jan 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,562	\$ 9,235	\$ 61,984	\$ 76,677	\$ 14,693	24%
Consumer Sales Tax/Use Tax	124,723	128,411	797,264	811,536	14,272	2%
Personal Income Tax	216,252	222,245	1,179,753	1,195,808	16,055	1%
Liquor Profit Transfers	1,509	1,914	12,270	12,951	681	6%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	483	501	4,125	4,139	14	0%
Tobacco Products Tax	13,490	13,067	102,657	98,660	(3,997)	-4%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	87	73	416	400	(16)	-4%
Charter Tax	1	1	6	9	3	50%
Property Transfer Tax	1,006	1,453	7,931	7,963	32	0%
Property Tax	175	188	4,452	4,776	324	7%
Insurance Tax	876	36	61,748	60,994	(754)	-1%
Departmental Collections	8,467	1,545	16,135	16,695	560	3%
Corporation Net Income Tax	6,870	11,003	104,381	108,573	4,192	4%
Miscellaneous Receipts	220	10,205	4,994	15,615	10,621	213%
Miscellaneous Transfers	0	40	1,962	2,046	84	4%
Interest Income	2,397	12,029	10,821	27,159	16,338	151%
Severance Tax	30,466	20,365	239,541	156,422	(83,119)	-35%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	930	0	12,877	0	(12,877)	-100%
HB 102 - Lottery Transfers	5,791	5,199	32,637	31,238	(1,399)	-4%
Video Lottery Transfers	30	21	161	164	3	2%
Liquor License Renewal	0	0	0	8,516	8,516	0%
Senior Citizen Tax Credit Reimbursement	0	0	809	734	(75)	-9%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 422,335	\$ 437,531	\$ 2,656,924	\$ 2,641,075	\$ (15,849)	
Increase or Decrease Over Prior Period		\$ 15,196		\$ (15,849)		
% Increase or Decrease Over Prior Period		4%		-1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
FEBRUARY 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections February 2020	Actual Collections February 2020	Estimated Collections 8 Months July 19-Feb 20	Actual Collections 8 Months July 19-Feb 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 12,100	\$ 12,943	\$ 75,800	\$ 89,620	\$ 13,820	118%
Consumer Sales Tax/Use Tax	1,390,260	105,100	110,307	918,260	921,843	3,583	100%
Personal Income Tax	2,154,880	103,700	95,826	1,335,080	1,291,634	(43,446)	97%
Liquor Profit Transfers	21,000	1,500	1,905	12,500	14,856	2,356	119%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	450	506	4,460	4,645	185	104%
Tobacco Products Tax	177,000	12,600	12,745	119,100	111,405	(7,695)	94%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	50	75	450	475	25	106%
Charter Tax	0	0	0	0	9	9	0%
Property Transfer Tax	12,300	700	768	8,700	8,731	31	100%
Property Tax	7,200	110	216	4,660	4,991	331	107%
Insurance Tax	131,800	14,800	18,348	77,500	79,342	1,842	102%
Departmental Collections	24,000	1,400	1,218	18,600	17,913	(687)	96%
Corporation Net Income Tax	136,980	(2,000)	3,264	73,800	111,837	38,037	152%
Miscellaneous Receipts	11,000	500	305	6,700	15,920	9,220	238%
Miscellaneous Transfers	1,700	10	0	1,000	2,046	1,046	205%
Interest Income	30,000	2,300	3,255	21,800	30,415	8,615	140%
Severance Tax	360,240	33,650	26,205	228,700	182,627	(46,073)	80%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	6,995	6,154	39,632	37,391	(2,241)	94%
Video Lottery Transfers	0	0	8	0	172	172	0%
Liquor License Renewal	29,000	1,100	3,291	9,300	11,807	2,507	127%
Senior Citizen Tax Credit Reimbursement	10,000	2,700	2,111	3,200	2,845	(355)	89%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,693,640	\$ 297,765	\$ 299,450	\$ 2,959,242	\$ 2,940,524	\$ (18,718)	
Increase or Decrease Over Estimate			\$ 1,685		\$ (18,718)		
Percent Collected			101%		99%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
March 2, 2020

Note: Estimates adjusted downward by \$16.56 million (\$6 million in January severance tax and \$10.56 million in April severance tax) to match actual budgetary appropriations.

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
FEBRUARY 2019 VS FEBRUARY 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections February 2019	Actual Collections February 2020	Actual Collections 8 Months July 18-Feb 19	Actual Collections 8 Months July 19-Feb 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 13,595	\$ 12,943	\$ 75,579	\$ 89,620	\$ 14,041	19%
Consumer Sales Tax/Use Tax	104,336	110,307	901,600	921,843	20,243	2%
Personal Income Tax	103,905	95,826	1,283,658	1,291,634	7,976	1%
Liquor Profit Transfers	1,510	1,905	13,779	14,856	1,077	8%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	451	506	4,576	4,645	69	2%
Tobacco Products Tax	11,517	12,745	114,174	111,405	(2,769)	-2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	78	75	493	475	(18)	-4%
Charter Tax	0	0	7	9	2	29%
Property Transfer Tax	949	768	8,881	8,731	(150)	-2%
Property Tax	132	216	4,583	4,991	408	9%
Insurance Tax	14,134	18,348	75,882	79,342	3,460	5%
Departmental Collections	1,229	1,218	17,364	17,913	549	3%
Corporation Net Income Tax	(3,552)	3,264	100,829	111,837	11,008	11%
Miscellaneous Receipts	274	305	5,268	15,920	10,652	202%
Miscellaneous Transfers	59	0	2,021	2,046	25	1%
Interest Income	3,415	3,255	14,237	30,415	16,178	114%
Severance Tax	41,453	26,205	280,994	182,627	(98,367)	-35%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	1,436	0	14,313	0	(14,313)	-100%
HB 102 - Lottery Transfers	6,995	6,154	39,632	37,391	(2,241)	-6%
Video Lottery Transfers	0	8	161	172	11	7%
Liquor License Renewal	0	3,291	0	11,807	11,807	0%
Senior Citizen Tax Credit Reimbursement	906	2,111	1,715	2,845	1,130	66%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 302,822	\$ 299,450	\$ 2,959,746	\$ 2,940,524	\$ (19,222)	
Increase or Decrease Over Prior Period		\$ (3,372)		\$ (19,222)		
% Increase or Decrease Over Prior Period		-1%		-1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
MARCH 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections March 2020	Actual Collections March 2020	Estimated Collections 9 Months July 19-Mar 20	Actual Collections 9 Months July 19-Mar 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 13,700	\$ 11,584	\$ 89,500	\$ 101,204	\$ 11,704	113%
Consumer Sales Tax/Use Tax	1,390,260	101,940	102,251	1,020,200	1,024,094	3,894	100%
Personal Income Tax	2,154,880	133,600	143,260	1,468,680	1,434,894	(33,786)	98%
Liquor Profit Transfers	21,000	1,500	1,910	14,000	16,767	2,767	120%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	490	184	4,950	4,829	(121)	98%
Tobacco Products Tax	177,000	13,900	18,315	133,000	129,720	(3,280)	98%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	60	52	510	526	16	103%
Charter Tax	0	0	0	0	9	9	0%
Property Transfer Tax	12,300	500	772	9,200	9,503	303	103%
Property Tax	7,200	1,430	1,557	6,090	6,549	459	108%
Insurance Tax	131,800	23,100	17,719	100,600	97,061	(3,539)	96%
Departmental Collections	24,000	1,400	1,525	20,000	19,438	(562)	97%
Corporation Net Income Tax	136,980	3,500	8,155	77,300	119,992	42,692	155%
Miscellaneous Receipts	11,000	1,700	1,993	8,400	17,913	9,513	213%
Miscellaneous Transfers	1,700	10	0	1,010	2,045	1,035	202%
Interest Income	30,000	2,200	3,245	24,000	33,659	9,659	140%
Severance Tax	360,240	36,500	39,501	265,200	222,128	(43,072)	84%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	7,262	7,571	46,894	44,962	(1,932)	96%
Video Lottery Transfers	0	0	146	0	318	318	0%
Liquor License Renewal	29,000	4,900	0	14,200	11,808	(2,392)	83%
Senior Citizen Tax Credit Reimbursement	10,000	2,800	3,044	6,000	5,889	(111)	98%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,693,640	\$ 350,492	\$ 362,784	\$ 3,309,734	\$ 3,303,308	\$ (6,426)	
Increase or Decrease Over Estimate			\$ 12,292		\$ (6,426)		
Percent Collected			104%		100%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
April 1, 2020

Note: Estimates adjusted downward by \$16.56 million (\$6 million in January severance tax and \$10.56 million in April severance tax) to match actual budgetary appropriations.

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MARCH 2019 VS MARCH 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections March 2019	Actual Collections March 2020	Actual Collections 9 Months July 18-Mar 19	Actual Collections 9 Months July 19-Mar 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,916	\$ 11,584	\$ 84,495	\$ 101,204	\$ 16,709	20%
Consumer Sales Tax/Use Tax	99,949	102,251	1,001,549	1,024,094	22,545	2%
Personal Income Tax	123,232	143,260	1,406,890	1,434,894	28,004	2%
Liquor Profit Transfers	1,505	1,910	15,285	16,767	1,482	10%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	494	184	5,069	4,829	(240)	-5%
Tobacco Products Tax	12,772	18,315	126,947	129,720	2,773	2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	73	52	567	526	(41)	-7%
Charter Tax	2	0	8	9	1	13%
Property Transfer Tax	859	772	9,740	9,503	(237)	-2%
Property Tax	1,416	1,557	5,999	6,549	550	9%
Insurance Tax	22,485	17,719	98,367	97,061	(1,306)	-1%
Departmental Collections	1,360	1,525	18,724	19,438	714	4%
Corporation Net Income Tax	3,904	8,155	104,733	119,992	15,259	15%
Miscellaneous Receipts	2,045	1,993	7,313	17,913	10,600	145%
Miscellaneous Transfers	0	0	2,021	2,045	24	1%
Interest Income	2,545	3,245	16,782	33,659	16,877	101%
Severance Tax	39,794	39,501	320,788	222,128	(98,660)	-31%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	2,810	0	17,123	0	(17,123)	-100%
HB 102 - Lottery Transfers	7,262	7,571	46,894	44,962	(1,932)	-4%
Video Lottery Transfers	137	146	298	318	20	7%
Liquor License Renewal	0	0	0	11,808	11,808	0%
Senior Citizen Tax Credit Reimbursement	1,441	3,044	3,156	5,889	2,733	87%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 333,001	\$ 362,784	\$ 3,292,748	\$ 3,303,308	\$ 10,560	
Increase or Decrease Over Prior Period		\$ 29,783		\$ 10,560		
% Increase or Decrease Over Prior Period		9%		0%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
APRIL 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections April 2020	Actual Collections April 2020	Estimated Collections 10 Months July 19-Apr 20	Actual Collections 10 Months July 19-Apr 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 11,500	\$ 13,599	\$ 101,000	\$ 114,802	\$ 13,802	114%
Consumer Sales Tax/Use Tax	1,390,260	101,500	92,700	1,121,700	1,116,794	(4,906)	100%
Personal Income Tax	2,154,880	339,300	206,775	1,807,980	1,641,669	(166,311)	91%
Liquor Profit Transfers	21,000	2,000	2,009	16,000	18,775	2,775	117%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	600	860	5,550	5,689	139	103%
Tobacco Products Tax	177,000	14,000	11,023	147,000	140,743	(6,257)	96%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	50	37	560	564	4	101%
Charter Tax	0	0	0	0	9	9	0%
Property Transfer Tax	12,300	900	932	10,100	10,435	335	103%
Property Tax	7,200	630	314	6,720	6,863	143	102%
Insurance Tax	131,800	30,700	28,622	131,300	125,684	(5,616)	96%
Departmental Collections	24,000	1,300	1,371	21,300	20,809	(491)	98%
Corporation Net Income Tax	136,980	32,900	20,225	110,200	140,217	30,017	127%
Miscellaneous Receipts	11,000	700	123	9,100	18,036	8,936	198%
Miscellaneous Transfers	1,700	10	61	1,020	2,106	1,086	206%
Interest Income	30,000	2,000	(3,692)	26,000	29,967	3,967	115%
Severance Tax	360,240	25,740	10,307	290,940	232,435	(58,505)	80%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	9,077	0	55,971	44,962	(11,009)	80%
Video Lottery Transfers	0	0	0	0	318	318	0%
Liquor License Renewal	29,000	4,900	3,266	19,100	15,074	(4,026)	79%
Senior Citizen Tax Credit Reimbursement	10,000	3,000	0	9,000	5,889	(3,111)	65%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,693,640	\$ 580,807	\$ 388,532	\$ 3,890,541	\$ 3,691,840	\$ (198,701)	
Increase or Decrease Over Estimate			\$ (192,275)		\$ (198,701)		
Percent Collected			67%		95%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
May 1, 2020

Note: Estimates adjusted downward by \$16.56 million (\$6 million in January severance tax and \$10.56 million in April severance tax) to match actual budgetary appropriations.

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
APRIL 2019 VS APRIL 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2019	Actual Collections April 2020	Actual Collections 10 Months July 18-Apr 19	Actual Collections 10 Months July 19-Apr 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 17,199	\$ 13,599	\$ 101,694	\$ 114,802	\$ 13,108	13%
Consumer Sales Tax/Use Tax	100,557	92,700	1,102,106	1,116,794	14,688	1%
Personal Income Tax	333,190	206,775	1,740,081	1,641,669	(98,412)	-6%
Liquor Profit Transfers	2,009	2,009	17,295	18,775	1,480	9%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	638	860	5,707	5,689	(18)	0%
Tobacco Products Tax	13,307	11,023	140,254	140,743	489	0%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	63	37	630	564	(66)	-10%
Charter Tax	0	0	9	9	0	0%
Property Transfer Tax	901	932	10,641	10,435	(206)	-2%
Property Tax	559	314	6,558	6,863	305	5%
Insurance Tax	29,848	28,622	128,215	125,684	(2,531)	-2%
Departmental Collections	1,224	1,371	19,948	20,809	861	4%
Corporation Net Income Tax	45,235	20,225	149,968	140,217	(9,751)	-7%
Miscellaneous Receipts	346	123	7,658	18,036	10,378	136%
Miscellaneous Transfers	32	61	2,053	2,106	53	3%
Interest Income	4,100	(3,692)	20,881	29,967	9,086	44%
Severance Tax	46,397	10,307	367,185	232,435	(134,750)	-37%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	17,123	0	(17,123)	-100%
HB 102 - Lottery Transfers	9,077	0	55,970	44,962	(11,008)	-20%
Video Lottery Transfers	13	0	311	318	7	2%
Liquor License Renewal	0	3,266	0	15,074	15,074	0%
Senior Citizen Tax Credit Reimbursement	0	0	3,156	5,889	2,733	87%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 604,695	\$ 388,532	\$ 3,897,443	\$ 3,691,840	\$ (205,603)	
Increase or Decrease Over Prior Period		\$ (216,163)		\$ (205,603)		
% Increase or Decrease Over Prior Period		-36%		-5%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
MAY 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections May 2020	Actual Collections May 2020	Estimated Collections 11 Months July 19-May 20	Actual Collections 11 Months July 19-May 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 10,800	\$ 7,853	\$ 111,800	\$ 122,655	\$ 10,855	110%
Consumer Sales Tax/Use Tax	1,390,260	117,800	108,689	1,239,500	1,225,483	(14,017)	99%
Personal Income Tax	2,154,880	137,000	125,890	1,944,980	1,767,559	(177,421)	91%
Liquor Profit Transfers	21,000	2,200	2,317	18,200	21,092	2,892	116%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	850	786	6,400	6,475	75	101%
Tobacco Products Tax	177,000	14,600	12,803	161,600	153,546	(8,054)	95%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	70	53	630	617	(13)	98%
Charter Tax	0	0	0	0	9	9	0%
Property Transfer Tax	12,300	1,000	934	11,100	11,368	268	102%
Property Tax	7,200	250	324	6,970	7,187	217	103%
Insurance Tax	131,800	200	1,265	131,500	126,948	(4,552)	97%
Departmental Collections	24,000	1,300	1,127	22,600	21,937	(663)	97%
Corporation Net Income Tax	136,980	3,000	1,658	113,200	141,875	28,675	125%
Miscellaneous Receipts	11,000	700	183	9,800	18,219	8,419	186%
Miscellaneous Transfers	1,700	30	0	1,050	2,106	1,056	201%
Interest Income	30,000	2,000	5,170	28,000	35,137	7,137	125%
Severance Tax	360,240	32,500	15,717	323,440	248,152	(75,288)	77%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	4,243	2,014	60,214	46,977	(13,237)	78%
Video Lottery Transfers	0	0	0	0	318	318	0%
Liquor License Renewal	29,000	4,900	6,657	24,000	21,731	(2,269)	91%
Senior Citizen Tax Credit Reimbursement	10,000	1,000	3,349	10,000	9,238	(762)	92%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,693,640	\$ 334,443	\$ 296,789	\$ 4,224,984	\$ 3,988,629	\$ (236,355)	
Increase or Decrease Over Estimate			\$ (37,654)		\$ (236,355)		
Percent Collected			89%		94%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
June 1, 2020

Note: Estimates adjusted downward by \$16.56 million (\$6 million in January severance tax and \$10.56 million in April severance tax) to match actual budgetary appropriations.

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MAY 2019 VS MAY 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections May 2019	Actual Collections May 2020	Actual Collections 11 Months July 18-May 19	Actual Collections 11 Months July 19-May 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 17,199	\$ 7,853	\$ 101,694	\$ 122,655	\$ 20,961	21%
Consumer Sales Tax/Use Tax	100,557	108,689	1,102,106	1,225,483	123,377	11%
Personal Income Tax	333,190	125,890	1,740,081	1,767,559	27,478	2%
Liquor Profit Transfers	2,009	2,317	17,295	21,092	3,797	22%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	638	786	5,707	6,475	768	13%
Tobacco Products Tax	13,307	12,803	140,254	153,546	13,292	9%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	63	53	630	617	(13)	-2%
Charter Tax	0	0	9	9	0	0%
Property Transfer Tax	901	934	10,641	11,368	727	7%
Property Tax	559	324	6,558	7,187	629	10%
Insurance Tax	29,848	1,265	128,215	126,948	(1,267)	-1%
Departmental Collections	1,224	1,127	19,948	21,937	1,989	10%
Corporation Net Income Tax	45,235	1,658	149,968	141,875	(8,093)	-5%
Miscellaneous Receipts	346	183	7,658	18,219	10,561	138%
Miscellaneous Transfers	32	0	2,053	2,106	53	3%
Interest Income	4,100	5,170	20,881	35,137	14,256	68%
Severance Tax	46,397	15,717	367,185	248,152	(119,033)	-32%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	17,123	0	(17,123)	-100%
HB 102 - Lottery Transfers	9,077	2,014	55,970	46,977	(8,993)	-16%
Video Lottery Transfers	13	0	311	318	7	2%
Liquor License Renewal	0	6,657	0	21,731	21,731	0%
Senior Citizen Tax Credit Reimbursement	0	3,349	3,156	9,238	6,082	193%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 604,695	\$ 296,789	\$ 3,897,443	\$ 3,988,629	\$ 91,186	
Increase or Decrease Over Prior Period		\$ (307,906)		\$ 91,186		
% Increase or Decrease Over Prior Period		-51%		2%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
JUNE 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections June 2020	Actual Collections June 2020	Estimated Collections 12 Months July 19-June 20	Actual Collections 12 Months July 19-June 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 11,200	\$ 14,691	\$ 123,000	\$ 137,346	\$ 14,346	112%
Consumer Sales Tax/Use Tax	1,390,260	150,760	161,087	1,390,260	1,386,571	(3,689)	100%
Personal Income Tax	2,154,880	209,900	180,386	2,154,880	1,947,946	(206,934)	90%
Liquor Profit Transfers	21,000	2,800	4,635	21,000	25,727	4,727	123%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	1,200	861	7,600	7,336	(264)	97%
Tobacco Products Tax	177,000	15,400	15,204	177,000	168,750	(8,250)	95%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	50	81	680	697	17	103%
Charter Tax	0	0	1	0	10	10	0%
Property Transfer Tax	12,300	1,200	819	12,300	12,187	(113)	99%
Property Tax	7,200	230	205	7,200	7,392	192	103%
Insurance Tax	131,800	300	2,410	131,800	129,358	(2,442)	98%
Departmental Collections	24,000	1,400	1,547	24,000	23,484	(516)	98%
Corporation Net Income Tax	136,980	23,780	10,113	136,980	151,988	15,008	111%
Miscellaneous Receipts	11,000	1,200	5,186	11,000	23,405	12,405	213%
Miscellaneous Transfers	1,700	650	57,000	1,700	59,106	57,406	3477%
Interest Income	30,000	2,000	4,071	30,000	39,208	9,208	131%
Severance Tax	360,240	36,800	18,897	360,240	267,049	(93,191)	74%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	4,786	5,346	65,000	52,323	(12,677)	80%
Video Lottery Transfers	0	0	60	0	377	377	0%
Liquor License Renewal	29,000	5,000	22,956	29,000	44,688	15,688	154%
Senior Citizen Tax Credit Reimbursement	10,000	0	672	10,000	9,909	(91)	99%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,693,640	\$ 468,656	\$ 506,228	\$ 4,693,640	\$ 4,494,857	\$ (198,783)	
Increase or Decrease Over Estimate			\$ 37,572		\$ (198,783)		
Percent Collected			108%		96%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2020

Note: Estimates adjusted downward by \$16.56 million (\$6 million in January severance tax and \$10.56 million in April severance tax) to match actual budgetary appropriations.

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JUNE 2019 VS JUNE 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections June 2019	Actual Collections June 2020	Actual Collections 12 Months July 18-June 19	Actual Collections 12 Months July 19-June 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,155	\$ 14,691	\$ 124,500	\$ 137,346	\$ 12,846	10%
Consumer Sales Tax/Use Tax	151,251	161,087	1,368,000	1,386,571	18,571	1%
Personal Income Tax	200,481	180,386	2,092,000	1,947,946	(144,054)	-7%
Liquor Profit Transfers	3,467	4,635	20,800	25,727	4,927	24%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	1,007	861	7,500	7,336	(164)	-2%
Tobacco Products Tax	12,881	15,204	179,700	168,750	(10,950)	-6%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	63	81	670	697	27	4%
Charter Tax	1	1	0	10	10	0%
Property Transfer Tax	1,167	819	13,000	12,187	(813)	-6%
Property Tax	127	205	6,900	7,392	492	7%
Insurance Tax	614	2,410	128,500	129,358	858	1%
Departmental Collections	1,277	1,547	23,600	23,484	(116)	0%
Corporation Net Income Tax	36,545	10,113	206,038	151,988	(54,050)	-26%
Miscellaneous Receipts	134	5,186	10,700	23,405	12,705	119%
Miscellaneous Transfers	71	57,000	1,000	59,106	58,106	5811%
Interest Income	4,140	4,071	26,000	39,208	13,208	51%
Severance Tax	51,861	18,897	451,000	267,049	(183,951)	-41%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	13,250	0	(13,250)	-100%
HB 102 - Lottery Transfers	0	5,346	65,000	52,323	(12,677)	-20%
Video Lottery Transfers	41	60	0	377	377	0%
Liquor License Renewal	0	22,956	0	44,688	44,688	0%
Senior Citizen Tax Credit Reimbursement	1,712	672	10,000	9,909	(91)	-1%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 477,995	\$ 506,228	\$ 4,748,158	\$ 4,494,857	\$ (253,301)	
Increase or Decrease Over Prior Period		\$ 28,233		\$ (253,301)		
% Increase or Decrease Over Prior Period		6%		-5%		