

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2021
JULY 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections July 2020	Actual Collections July 2020	Estimated Collections 1 Month July 20-July 20	Actual Collections 1 Month July 20-July 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 126,900	\$ 10,700	\$ 10,969	\$ 10,700	\$ 10,969	\$ 269	103%
Consumer Sales Tax/Use Tax	1,421,800	82,000	89,849	82,000	89,849	7,849	110%
Personal Income Tax	2,155,650	266,000	276,401	266,000	276,401	10,401	104%
Liquor Profit Transfers	23,000	1,930	1,591	1,930	1,591	(339)	82%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	680	823	680	823	143	121%
Tobacco Products Tax	155,400	13,500	16,773	13,500	16,773	3,273	124%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	60	58	60	58	(2)	97%
Charter Tax	0	0	33	0	33	33	0%
Property Transfer Tax	12,300	1,000	1,251	1,000	1,251	251	125%
Property Tax	7,600	140	205	140	205	65	146%
Insurance Tax	131,300	29,400	27,821	29,400	27,821	(1,579)	95%
Departmental Collections	24,200	1,600	1,296	1,600	1,296	(304)	81%
Corporation Net Income Tax	144,500	35,000	60,383	35,000	60,383	25,383	173%
Miscellaneous Receipts	11,000	110	158	110	158	48	144%
Miscellaneous Transfers	2,000	30	0	30	0	(30)	0%
Interest Income	14,664	1,200	2,966	1,200	2,966	1,766	247%
Severance Tax	250,950	(13,200)	(6,694)	(13,200)	(6,694)	6,506	51%
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	7	0	7	7	0%
Liquor License Renewal	10,000	9,326	75	9,326	75	(9,251)	1%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,574,514	\$ 439,476	\$ 483,965	\$ 439,476	\$ 483,965	\$ 44,489	
Increase or Decrease Over Estimate			\$ 44,489		\$ 44,489		
Percent Collected			110%		110%		

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, 2020

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

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2019	Actual Collections July 2020	Actual Collections 1 Month July 19-July 19	Actual Collections 1 Month July 20-July 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,682	\$ 10,969	\$ 11,682	\$ 10,969	\$ (713)	-6%
Consumer Sales Tax/Use Tax	80,508	89,849	80,508	89,849	9,341	12%
Personal Income Tax	135,032	276,401	135,032	276,401	141,369	105%
Liquor Profit Transfers	2,622	1,591	2,622	1,591	(1,031)	-39%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	739	823	739	823	84	11%
Tobacco Products Tax	16,121	16,773	16,121	16,773	652	4%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	65	58	65	58	(7)	-11%
Charter Tax	1	33	1	33	32	3200%
Property Transfer Tax	1,229	1,251	1,229	1,251	22	2%
Property Tax	174	205	174	205	31	18%
Insurance Tax	30,152	27,821	30,152	27,821	(2,331)	-8%
Departmental Collections	1,733	1,296	1,733	1,296	(437)	-25%
Corporation Net Income Tax	4,365	60,383	4,365	60,383	56,018	1283%
Miscellaneous Receipts	143	158	143	158	15	10%
Miscellaneous Transfers	121	0	121	0	(121)	-100%
Interest Income	3,462	2,966	3,462	2,966	(496)	-14%
Severance Tax	(3,496)	(6,694)	(3,496)	(6,694)	(3,198)	91%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	0	0	0	0	0%
Video Lottery Transfers	28	7	28	7	(21)	-75%
Liquor License Renewal	0	75	0	75	75	0%
Senior Citizen Tax Credit Reimbursement	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 284,681	\$ 483,965	\$ 284,681	\$ 483,965	\$ 199,284	
Increase or Decrease Over Prior Period		\$ 199,284		\$ 199,284		
% Increase or Decrease Over Prior Period		70%		70%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2021
AUGUST 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections August 2020	Actual Collections August 2020	Estimated Collections 2 Months July 20-Aug 20	Actual Collections 2 Months July 20-Aug 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 126,900	\$ 10,800	\$ 10,233	\$ 21,500	\$ 21,202	\$ (298)	99%
Consumer Sales Tax/Use Tax	1,421,800	125,000	131,566	207,000	221,415	14,415	107%
Personal Income Tax	2,155,650	130,050	144,103	396,050	420,504	24,454	106%
Liquor Profit Transfers	23,000	1,825	2,379	3,755	3,970	215	106%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	620	680	1,300	1,504	204	116%
Tobacco Products Tax	155,400	16,100	12,680	29,600	29,453	(147)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	60	68	120	126	6	105%
Charter Tax	0	0	(28)	0	4	4	0%
Property Transfer Tax	12,300	1,000	1,232	2,000	2,482	482	124%
Property Tax	7,600	330	520	470	725	255	154%
Insurance Tax	131,300	100	104	29,500	27,925	(1,575)	95%
Departmental Collections	24,200	1,600	1,169	3,200	2,464	(736)	77%
Corporation Net Income Tax	144,500	500	6,999	35,500	67,383	31,883	190%
Miscellaneous Receipts	11,000	220	243	330	400	70	121%
Miscellaneous Transfers	2,000	100	80	130	80	(50)	62%
Interest Income	14,664	1,200	2,208	2,400	5,174	2,774	216%
Severance Tax	250,950	5,600	10,737	(7,600)	4,043	11,643	-53%
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	5,485	0	5,485	5,485	0%
Video Lottery Transfers	0	0	33	0	41	41	0%
Liquor License Renewal	10,000	46	46	9,372	121	(9,251)	1%
Senior Citizen Tax Credit Reimbursement	10,000	400	865	400	865	465	216%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,574,514	\$ 295,551	\$ 331,402	\$ 735,027	\$ 815,366	\$ 80,339	
Increase or Decrease Over Estimate			\$ 35,851		\$ 80,339		
Percent Collected			112%		111%		

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 1, 2020

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

GENERAL REVENUE FUND

SOURCE	Actual Collections August 2019	Actual Collections August 2020	Actual Collections 2 Months July 19-Aug 19	Actual Collections 2 Months July 20-Aug 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,937	\$ 10,233	\$ 21,619	\$ 21,202	\$ (417)	-2%
Consumer Sales Tax/Use Tax	123,965	131,566	204,473	221,415	16,942	8%
Personal Income Tax	141,786	144,103	276,818	420,504	143,686	52%
Liquor Profit Transfers	1,816	2,379	4,438	3,970	(468)	-11%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	644	680	1,383	1,504	121	9%
Tobacco Products Tax	13,510	12,680	29,631	29,453	(178)	-1%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	65	68	130	126	(4)	-3%
Charter Tax	1	(28)	2	4	2	100%
Property Transfer Tax	1,118	1,232	2,347	2,482	135	6%
Property Tax	431	520	605	725	120	20%
Insurance Tax	22	104	30,174	27,925	(2,249)	-7%
Departmental Collections	1,397	1,169	3,130	2,464	(666)	-21%
Corporation Net Income Tax	2,159	6,999	6,524	67,383	60,859	933%
Miscellaneous Receipts	213	243	356	400	44	12%
Miscellaneous Transfers	0	80	120	80	(40)	-33%
Interest Income	1,953	2,208	5,416	5,174	(242)	-4%
Severance Tax	28,839	10,737	25,343	4,043	(21,300)	-84%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,025	5,485	5,025	5,485	460	9%
Video Lottery Transfers	21	33	49	41	(8)	-16%
Liquor License Renewal	2,852	46	2,852	121	(2,731)	-96%
Senior Citizen Tax Credit Reimbursement	393	865	393	865	472	120%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 336,147	\$ 331,402	\$ 620,828	\$ 815,366	\$ 194,538	
Increase or Decrease Over Prior Period		\$ (4,745)		\$ 194,538		
% Increase or Decrease Over Prior Period		-1%		31%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2021
SEPTEMBER 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections September 2020	Actual Collections September 2020	Estimated Collections 3 Months July 20-Sept 20	Actual Collections 3 Months July 20-Sept 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 126,900	\$ 12,200	\$ 10,467	\$ 33,700	\$ 31,669	\$ (2,031)	94%
Consumer Sales Tax/Use Tax	1,421,800	128,500	129,313	335,500	350,728	15,228	105%
Personal Income Tax	2,155,650	196,000	193,982	592,050	614,486	22,436	104%
Liquor Profit Transfers	23,000	2,030	2,085	5,785	6,055	270	105%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	630	675	1,930	2,179	249	113%
Tobacco Products Tax	155,400	13,000	15,574	42,600	45,028	2,428	106%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	43	40	163	167	4	102%
Charter Tax	0	0	0	0	5	5	0%
Property Transfer Tax	12,300	1,000	1,370	3,000	3,852	852	128%
Property Tax	7,600	2,340	2,289	2,810	3,014	204	107%
Insurance Tax	131,300	600	(172)	30,100	27,754	(2,346)	92%
Departmental Collections	24,200	1,300	1,713	4,500	4,178	(322)	93%
Corporation Net Income Tax	144,500	27,000	38,385	62,500	105,768	43,268	169%
Miscellaneous Receipts	11,000	2,200	2,089	2,530	2,489	(41)	98%
Miscellaneous Transfers	2,000	1,100	0	1,230	80	(1,150)	7%
Interest Income	14,664	1,200	1,326	3,600	6,499	2,899	181%
Severance Tax	250,950	24,400	18,572	16,800	22,614	5,814	135%
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	5,866	0	11,351	11,351	0%
Video Lottery Transfers	0	0	0	0	41	41	0%
Liquor License Renewal	10,000	46	46	9,418	167	(9,251)	2%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	400	865	465	216%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,574,514	\$ 413,589	\$ 423,620	\$ 1,148,616	\$ 1,238,989	\$ 90,373	
Increase or Decrease Over Estimate			\$ 10,031		\$ 90,373		
Percent Collected			102%		108%		

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, 2020

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

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2019	Actual Collections September 2020	Actual Collections 3 Months July 19-Sept 19	Actual Collections 3 Months July 20-Sept 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 13,827	\$ 10,467	\$ 35,446	\$ 31,669	\$ (3,777)	-11%
Consumer Sales Tax/Use Tax	125,820	129,313	330,293	350,728	20,435	6%
Personal Income Tax	226,745	193,982	503,563	614,486	110,923	22%
Liquor Profit Transfers	2,031	2,085	6,468	6,055	(413)	-6%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	620	675	2,003	2,179	176	9%
Tobacco Products Tax	13,256	15,574	42,886	45,028	2,142	5%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	34	40	164	167	3	2%
Charter Tax	1	0	3	5	2	67%
Property Transfer Tax	950	1,370	3,297	3,852	555	17%
Property Tax	2,129	2,289	2,734	3,014	280	10%
Insurance Tax	730	(172)	30,904	27,754	(3,150)	-10%
Departmental Collections	1,251	1,713	4,381	4,178	(203)	-5%
Corporation Net Income Tax	43,724	38,385	50,248	105,768	55,520	110%
Miscellaneous Receipts	2,054	2,089	2,410	2,489	79	3%
Miscellaneous Transfers	592	0	713	80	(633)	-89%
Interest Income	3,846	1,326	9,262	6,499	(2,763)	-30%
Severance Tax	33,911	18,572	59,254	22,614	(36,640)	-62%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,726	5,866	10,752	11,351	599	6%
Video Lottery Transfers	22	0	71	41	(30)	-42%
Liquor License Renewal	0	46	2,852	167	(2,685)	-94%
Senior Citizen Tax Credit Reimbursement	0	0	393	865	472	120%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 477,269	\$ 423,620	\$ 1,098,097	\$ 1,238,989	\$ 140,892	
Increase or Decrease Over Prior Period		\$ (53,649)		\$ 140,892		
% Increase or Decrease Over Prior Period		-11%		13%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2021
OCTOBER 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections October 2020	Actual Collections October 2020	Estimated Collections 4 Months July 20-Oct 20	Actual Collections 4 Months July 20-Oct 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 126,900	\$ 9,500	\$ 10,541	\$ 43,200	\$ 42,211	\$ (989)	98%
Consumer Sales Tax/Use Tax	1,421,800	103,400	107,296	438,900	458,024	19,124	104%
Personal Income Tax	2,155,650	151,100	159,506	743,150	773,992	30,842	104%
Liquor Profit Transfers	23,000	1,525	1,564	7,310	7,619	309	104%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	580	641	2,510	2,820	310	112%
Tobacco Products Tax	155,400	12,600	14,829	55,200	59,856	4,656	108%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	70	96	233	262	29	112%
Charter Tax	0	0	0	0	5	5	0%
Property Transfer Tax	12,300	1,000	1,349	4,000	5,201	1,201	130%
Property Tax	7,600	1,220	1,280	4,030	4,294	264	107%
Insurance Tax	131,300	31,400	30,145	61,500	57,899	(3,601)	94%
Departmental Collections	24,200	1,400	1,476	5,900	5,654	(246)	96%
Corporation Net Income Tax	144,500	5,000	10,735	67,500	116,503	49,003	173%
Miscellaneous Receipts	11,000	350	278	2,880	2,767	(113)	96%
Miscellaneous Transfers	2,000	100	259	1,330	340	(990)	26%
Interest Income	14,664	1,200	(479)	4,800	6,020	1,220	125%
Severance Tax	250,950	4,200	10,575	21,000	33,190	12,190	158%
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	9,360	5,278	9,360	16,628	7,268	178%
Video Lottery Transfers	0	0	0	0	41	41	0%
Liquor License Renewal	10,000	102	102	9,520	269	(9,251)	3%
Senior Citizen Tax Credit Reimbursement	10,000	400	323	800	1,188	388	149%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,574,514	\$ 334,507	\$ 355,794	\$ 1,483,123	\$ 1,594,783	\$ 111,660	
Increase or Decrease Over Estimate			\$ 21,287		\$ 111,660		
Percent Collected			106%		108%		

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 2, 2020

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

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2019	Actual Collections October 2020	Actual Collections 4 Months July 19-Oct 19	Actual Collections 4 Months July 20-Oct 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 12,374	\$ 10,541	\$ 47,820	\$ 42,211	\$ (5,609)	-12%
Consumer Sales Tax/Use Tax	101,179	107,296	431,472	458,024	26,552	6%
Personal Income Tax	157,578	159,506	661,140	773,992	112,852	17%
Liquor Profit Transfers	1,524	1,564	7,993	7,619	(374)	-5%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	596	641	2,599	2,820	221	9%
Tobacco Products Tax	15,394	14,829	58,280	59,856	1,576	3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	74	96	237	262	25	11%
Charter Tax	0	0	4	5	1	25%
Property Transfer Tax	955	1,349	4,252	5,201	949	22%
Property Tax	1,351	1,280	4,085	4,294	209	5%
Insurance Tax	29,694	30,145	60,598	57,899	(2,699)	-4%
Departmental Collections	1,307	1,476	5,689	5,654	(35)	-1%
Corporation Net Income Tax	13,611	10,735	63,859	116,503	52,644	82%
Miscellaneous Receipts	360	278	2,770	2,767	(3)	0%
Miscellaneous Transfers	1,152	259	1,865	340	(1,525)	-82%
Interest Income	1,596	(479)	10,858	6,020	(4,838)	-45%
Severance Tax	8,157	10,575	67,411	33,190	(34,221)	-51%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	4,989	5,278	15,741	16,628	887	6%
Video Lottery Transfers	29	0	100	41	(59)	-59%
Liquor License Renewal	2,045	102	4,897	269	(4,628)	-95%
Senior Citizen Tax Credit Reimbursement	341	323	734	1,188	454	62%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 354,306	\$ 355,794	\$ 1,452,404	\$ 1,594,783	\$ 142,379	
Increase or Decrease Over Prior Period		\$ 1,488		\$ 142,379		
% Increase or Decrease Over Prior Period		0%		10%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2021
NOVEMBER 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections November 2020	Actual Collections November 2020	Estimated Collections 5 Months July 20-Nov 20	Actual Collections 5 Months July 20-Nov 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 126,900	\$ 9,300	\$ 8,784	\$ 52,500	\$ 50,995	\$ (1,505)	97%
Consumer Sales Tax/Use Tax	1,421,800	127,000	133,612	565,900	591,636	25,736	105%
Personal Income Tax	2,155,650	135,000	149,830	878,150	923,822	45,672	105%
Liquor Profit Transfers	23,000	1,510	1,524	8,820	9,144	324	104%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	540	528	3,050	3,348	298	110%
Tobacco Products Tax	155,400	13,300	12,576	68,500	72,433	3,933	106%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	50	42	283	305	22	108%
Charter Tax	0	0	1	0	6	6	0%
Property Transfer Tax	12,300	1,000	1,434	5,000	6,635	1,635	133%
Property Tax	7,600	390	376	4,420	4,670	250	106%
Insurance Tax	131,300	300	482	61,800	58,381	(3,419)	94%
Departmental Collections	24,200	1,400	1,337	7,300	6,990	(310)	96%
Corporation Net Income Tax	144,500	500	2,145	68,000	118,647	50,647	174%
Miscellaneous Receipts	11,000	250	2,190	3,130	4,957	1,827	158%
Miscellaneous Transfers	2,000	30	0	1,360	340	(1,020)	25%
Interest Income	14,664	1,200	1,132	6,000	7,152	1,152	119%
Severance Tax	250,950	26,300	21,020	47,300	54,210	6,910	115%
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	4,326	5,472	13,686	22,100	8,414	161%
Video Lottery Transfers	0	0	10	0	50	50	0%
Liquor License Renewal	10,000	46	0	9,566	269	(9,297)	3%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	800	1,188	388	149%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,574,514	\$ 322,442	\$ 342,495	\$ 1,805,565	\$ 1,937,278	\$ 131,713	
Increase or Decrease Over Estimate			\$ 20,053		\$ 131,713		
Percent Collected			106%		107%		

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 1, 2020

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

GENERAL REVENUE FUND

SOURCE	Actual Collections November 2019	Actual Collections November 2020	Actual Collections 5 Months July 19-Nov 19	Actual Collections 5 Months July 20-Nov 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 2,042	\$ 8,784	\$ 49,862	\$ 50,995	\$ 1,133	2%
Consumer Sales Tax/Use Tax	124,306	133,612	555,778	591,636	35,858	6%
Personal Income Tax	137,651	149,830	798,791	923,822	125,031	16%
Liquor Profit Transfers	1,510	1,524	9,503	9,144	(359)	-4%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	553	528	3,153	3,348	195	6%
Tobacco Products Tax	13,188	12,576	71,468	72,433	965	1%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	36	42	273	305	32	12%
Charter Tax	3	1	7	6	(1)	-14%
Property Transfer Tax	1,289	1,434	5,541	6,635	1,094	20%
Property Tax	351	376	4,436	4,670	234	5%
Insurance Tax	239	482	60,837	58,381	(2,456)	-4%
Departmental Collections	1,206	1,337	6,894	6,990	96	1%
Corporation Net Income Tax	3,282	2,145	67,140	118,647	51,507	77%
Miscellaneous Receipts	251	2,190	3,022	4,957	1,935	64%
Miscellaneous Transfers	0	0	1,865	340	(1,525)	-82%
Interest Income	2,463	1,132	13,321	7,152	(6,169)	-46%
Severance Tax	25,696	21,020	93,107	54,210	(38,897)	-42%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,212	5,472	20,953	22,100	1,147	5%
Video Lottery Transfers	7	10	107	50	(57)	-53%
Liquor License Renewal	3,619	0	8,516	269	(8,247)	-97%
Senior Citizen Tax Credit Reimbursement	0	0	734	1,188	454	62%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 322,904	\$ 342,495	\$ 1,775,308	\$ 1,937,278	\$ 161,970	
Increase or Decrease Over Prior Period		\$ 19,591		\$ 161,970		
% Increase or Decrease Over Prior Period		6%		9%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2021
DECEMBER 2020
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections December 2020	Actual Collections December 2020	Estimated Collections 6 Months July 20-Dec 20	Actual Collections 6 Months July 20-Dec 20	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 126,900	\$ 10,100	\$ 9,117	\$ 62,600	\$ 60,112	\$ (2,488)	96%
Consumer Sales Tax/Use Tax	1,421,800	130,200	130,383	696,100	722,018	25,918	104%
Personal Income Tax	2,155,650	170,450	159,603	1,048,600	1,083,425	34,825	103%
Liquor Profit Transfers	23,000	1,530	1,516	10,350	10,660	310	103%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	480	522	3,530	3,871	341	110%
Tobacco Products Tax	155,400	13,200	16,788	81,700	89,221	7,521	109%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	55	41	338	346	8	102%
Charter Tax	0	0	1	0	7	7	0%
Property Transfer Tax	12,300	1,000	809	6,000	7,444	1,444	124%
Property Tax	7,600	190	103	4,610	4,773	163	104%
Insurance Tax	131,300	200	(30)	62,000	58,351	(3,649)	94%
Departmental Collections	24,200	1,300	1,158	8,600	8,149	(451)	95%
Corporation Net Income Tax	144,500	22,000	40,393	90,000	159,041	69,041	177%
Miscellaneous Receipts	11,000	2,400	1,951	5,530	6,908	1,378	125%
Miscellaneous Transfers	2,000	210	41	1,570	380	(1,190)	24%
Interest Income	14,664	1,200	(406)	7,200	6,746	(454)	94%
Severance Tax	250,950	30,700	15,633	78,000	69,842	(8,158)	90%
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	1,502	4,426	15,188	26,526	11,338	175%
Video Lottery Transfers	0	0	20	0	70	70	0%
Liquor License Renewal	10,000	46	133	9,612	403	(9,209)	4%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	800	1,188	388	149%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,574,514	\$ 386,763	\$ 382,202	\$ 2,192,328	\$ 2,319,481	\$ 127,153	
Increase or Decrease Over Estimate			\$ (4,561)		\$ 127,153		
Percent Collected			99%		106%		

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 4, 2021

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

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2019	Actual Collections December 2020	Actual Collections 6 Months July 19-Dec 19	Actual Collections 6 Months July 20-Dec 20	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 17,580	\$ 9,117	\$ 67,442	\$ 60,112	\$ (7,330)	-11%
Consumer Sales Tax/Use Tax	127,347	130,383	683,125	722,018	38,893	6%
Personal Income Tax	174,772	159,603	973,563	1,083,425	109,862	11%
Liquor Profit Transfers	1,533	1,516	11,036	10,660	(376)	-3%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	485	522	3,638	3,871	233	6%
Tobacco Products Tax	14,124	16,788	85,593	89,221	3,628	4%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	55	41	328	346	18	5%
Charter Tax	0	1	7	7	0	0%
Property Transfer Tax	970	809	6,511	7,444	933	14%
Property Tax	152	103	4,588	4,773	185	4%
Insurance Tax	121	(30)	60,958	58,351	(2,607)	-4%
Departmental Collections	8,255	1,158	15,150	8,149	(7,001)	-46%
Corporation Net Income Tax	30,430	40,393	97,570	159,041	61,471	63%
Miscellaneous Receipts	2,389	1,951	5,410	6,908	1,498	28%
Miscellaneous Transfers	141	41	2,006	380	(1,626)	-81%
Interest Income	1,809	(406)	15,130	6,746	(8,384)	-55%
Severance Tax	42,950	15,633	136,056	69,842	(66,214)	-49%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,086	4,426	26,039	26,526	487	2%
Video Lottery Transfers	36	20	143	70	(73)	-51%
Liquor License Renewal	0	133	8,516	403	(8,113)	-95%
Senior Citizen Tax Credit Reimbursement	0	0	734	1,188	454	62%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 428,235	\$ 382,202	\$ 2,203,543	\$ 2,319,481	\$ 115,938	
Increase or Decrease Over Prior Period		\$ (46,033)		\$ 115,938		
% Increase or Decrease Over Prior Period		-11%		5%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2021
JANUARY 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections January 2021	Actual Collections January 2021	Estimated Collections 7 Months July 20-Jan 21	Actual Collections 7 Months July 20-Jan 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 126,900	\$ 8,700	\$ 5,924	\$ 71,300	\$ 66,037	\$ (5,263)	93%
Consumer Sales Tax/Use Tax	1,421,800	131,300	131,521	827,400	853,539	26,139	103%
Personal Income Tax	2,155,650	209,100	235,664	1,257,700	1,319,089	61,389	105%
Liquor Profit Transfers	23,000	1,810	1,913	12,160	12,573	413	103%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	500	551	4,030	4,422	392	110%
Tobacco Products Tax	155,400	11,900	11,120	93,600	100,340	6,740	107%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	72	93	410	439	29	107%
Charter Tax	0	0	0	0	7	7	0%
Property Transfer Tax	12,300	1,300	2,309	7,300	9,753	2,453	134%
Property Tax	7,600	200	226	4,810	4,999	189	104%
Insurance Tax	131,300	200	87	62,200	58,438	(3,762)	94%
Departmental Collections	24,200	8,600	8,620	17,200	16,769	(431)	97%
Corporation Net Income Tax	144,500	2,000	12,004	92,000	171,045	79,045	186%
Miscellaneous Receipts	11,000	220	198	5,750	7,106	1,356	124%
Miscellaneous Transfers	2,000	50	0	1,620	380	(1,240)	23%
Interest Income	14,664	1,200	708	8,400	7,454	(946)	89%
Severance Tax	250,950	20,800	29,008	98,800	98,851	51	100%
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	4,731	15,188	31,257	16,069	206%
Video Lottery Transfers	0	0	0	0	70	70	0%
Liquor License Renewal	10,000	102	0	9,714	403	(9,311)	4%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	800	1,188	388	149%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,574,514	\$ 398,054	\$ 444,677	\$ 2,590,382	\$ 2,764,159	\$ 173,777	
Increase or Decrease Over Estimate			\$ 46,623		\$ 173,777		
Percent Collected			112%		107%		

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 1, 2021

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JANUARY 2020 VS JANUARY 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections January 2020	Actual Collections January 2021	Actual Collections 7Months July 19-Jan 20	Actual Collections 7 Months July 20-Jan 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,235	\$ 5,924	\$ 76,677	\$ 66,037	\$ (10,640)	-14%
Consumer Sales Tax/Use Tax	128,411	131,521	811,536	853,539	42,003	5%
Personal Income Tax	222,245	235,664	1,195,808	1,319,089	123,281	10%
Liquor Profit Transfers	1,914	1,913	12,951	12,573	(378)	-3%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	501	551	4,139	4,422	283	7%
Tobacco Products Tax	13,067	11,120	98,660	100,340	1,680	2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	73	93	400	439	39	10%
Charter Tax	1	0	9	7	(2)	-22%
Property Transfer Tax	1,453	2,309	7,963	9,753	1,790	22%
Property Tax	188	226	4,776	4,999	223	5%
Insurance Tax	36	87	60,994	58,438	(2,556)	-4%
Departmental Collections	1,545	8,620	16,695	16,769	74	0%
Corporation Net Income Tax	11,003	12,004	108,573	171,045	62,472	58%
Miscellaneous Receipts	10,205	198	15,615	7,106	(8,509)	-54%
Miscellaneous Transfers	40	0	2,046	380	(1,666)	-81%
Interest Income	12,029	708	27,159	7,454	(19,705)	-73%
Severance Tax	20,365	29,008	156,422	98,851	(57,571)	-37%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,199	4,731	31,238	31,257	19	0%
Video Lottery Transfers	21	0	164	70	(94)	-57%
Liquor License Renewal	0	0	8,516	403	(8,113)	-95%
Senior Citizen Tax Credit Reimbursement	0	0	734	1,188	454	62%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 437,531	\$ 444,677	\$ 2,641,075	\$ 2,764,159	\$ 123,084	
Increase or Decrease Over Prior Period		\$ 7,146		\$ 123,084		
% Increase or Decrease Over Prior Period		2%		5%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2021
FEBRUARY 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections February 2021	Actual Collections February 2021	Estimated Collections 8 Months July 20-Feb 21	Actual Collections 8 Months July 20-Feb 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 126,900	\$ 9,100	\$ 16,087	\$ 80,400	\$ 82,124	\$ 1,724	102%
Consumer Sales Tax/Use Tax	1,421,800	112,800	117,956	940,200	971,495	31,295	103%
Personal Income Tax	2,155,650	95,550	132,172	1,353,250	1,451,261	98,011	107%
Liquor Profit Transfers	23,000	1,810	1,909	13,970	14,482	512	104%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	500	501	4,530	4,922	392	109%
Tobacco Products Tax	155,400	11,100	11,632	104,700	111,972	7,272	107%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	75	58	485	497	12	102%
Charter Tax	0	0	0	0	8	8	0%
Property Transfer Tax	12,300	800	432	8,100	10,185	2,085	126%
Property Tax	7,600	110	139	4,920	5,138	218	104%
Insurance Tax	131,300	14,700	8,550	76,900	66,988	(9,912)	87%
Departmental Collections	24,200	1,300	1,289	18,500	18,058	(442)	98%
Corporation Net Income Tax	144,500	2,000	4,031	94,000	175,076	81,076	186%
Miscellaneous Receipts	11,000	350	197	6,100	7,302	1,202	120%
Miscellaneous Transfers	2,000	30	350	1,650	730	(920)	44%
Interest Income	14,664	1,200	488	9,600	7,942	(1,658)	83%
Severance Tax	250,950	28,400	19,420	127,200	118,271	(8,929)	93%
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	5,473	5,399	20,661	36,657	15,996	177%
Video Lottery Transfers	0	0	2	0	72	72	0%
Liquor License Renewal	10,000	46	146	9,760	549	(9,211)	6%
Senior Citizen Tax Credit Reimbursement	10,000	2,100	910	2,900	2,098	(802)	72%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,574,514	\$ 287,444	\$ 321,668	\$ 2,877,826	\$ 3,085,827	\$ 208,001	
Increase or Decrease Over Estimate			\$ 34,224		\$ 208,001		
Percent Collected			112%		107%		

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 1, 2021

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
FEBRUARY 2020 VS FEBRUARY 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections February 2020	Actual Collections February 2021	Actual Collections 8 Months July 19-Feb 20	Actual Collections 8 Months July 20-Feb 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 12,943	\$ 16,087	\$ 89,620	\$ 82,124	\$ (7,496)	-8%
Consumer Sales Tax/Use Tax	110,307	117,956	921,843	971,495	49,652	5%
Personal Income Tax	95,826	132,172	1,291,634	1,451,261	159,627	12%
Liquor Profit Transfers	1,905	1,909	14,856	14,482	(374)	-3%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	506	501	4,645	4,922	277	6%
Tobacco Products Tax	12,745	11,632	111,405	111,972	567	1%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	75	58	475	497	22	5%
Charter Tax	0	0	9	8	(1)	-11%
Property Transfer Tax	768	432	8,731	10,185	1,454	17%
Property Tax	216	139	4,991	5,138	147	3%
Insurance Tax	18,348	8,550	79,342	66,988	(12,354)	-16%
Departmental Collections	1,218	1,289	17,913	18,058	145	1%
Corporation Net Income Tax	3,264	4,031	111,837	175,076	63,239	57%
Miscellaneous Receipts	305	197	15,920	7,302	(8,618)	-54%
Miscellaneous Transfers	0	350	2,046	730	(1,316)	-64%
Interest Income	3,255	488	30,415	7,942	(22,473)	-74%
Severance Tax	26,205	19,420	182,627	118,271	(64,356)	-35%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	6,154	5,399	37,391	36,657	(734)	-2%
Video Lottery Transfers	8	2	172	72	(100)	-58%
Liquor License Renewal	3,291	146	11,807	549	(11,258)	-95%
Senior Citizen Tax Credit Reimbursement	2,111	910	2,845	2,098	(747)	-26%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 299,450	\$ 321,668	\$ 2,940,524	\$ 3,085,827	\$ 145,303	
Increase or Decrease Over Prior Period		\$ 22,218		\$ 145,303		
% Increase or Decrease Over Prior Period		7%		5%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2021
MARCH 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections March 2021	Actual Collections March 2021	Estimated Collections 9 Months July 20-Mar 21	Actual Collections 9 Months July 20-Mar 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 126,900	\$ 11,500	\$ 13,683	\$ 91,900	\$ 95,807	\$ 3,907	104%
Consumer Sales Tax/Use Tax	1,421,800	104,500	114,076	1,044,700	1,085,572	40,872	104%
Personal Income Tax	2,155,650	136,000	136,297	1,489,250	1,587,558	98,308	107%
Liquor Profit Transfers	23,000	1,810	3,900	15,780	18,383	2,603	116%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	490	368	5,020	5,290	270	105%
Tobacco Products Tax	155,400	12,300	14,320	117,000	126,293	9,293	108%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	52	73	537	569	32	106%
Charter Tax	0	0	3	0	10	10	0%
Property Transfer Tax	12,300	800	1,504	8,900	11,689	2,789	131%
Property Tax	7,600	1,525	1,587	6,445	6,725	280	104%
Insurance Tax	131,300	23,100	21,193	100,000	88,180	(11,820)	88%
Departmental Collections	24,200	1,500	1,447	20,000	19,505	(495)	98%
Corporation Net Income Tax	144,500	5,000	8,754	99,000	183,830	84,830	186%
Miscellaneous Receipts	11,000	2,200	334	8,300	7,637	(663)	92%
Miscellaneous Transfers	2,000	100	0	1,750	730	(1,020)	42%
Interest Income	14,664	1,200	93	10,800	8,034	(2,766)	74%
Severance Tax	250,950	33,000	47,167	160,200	165,438	5,238	103%
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	10,127	7,400	30,788	44,057	13,269	143%
Video Lottery Transfers	0	0	40	0	112	112	0%
Liquor License Renewal	10,000	46	45	9,806	594	(9,212)	6%
Senior Citizen Tax Credit Reimbursement	10,000	3,000	3,397	5,900	5,495	(405)	93%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,574,514	\$ 348,250	\$ 375,681	\$ 3,226,076	\$ 3,461,508	\$ 235,432	
Increase or Decrease Over Estimate			\$ 27,431		\$ 235,432		
Percent Collected			108%		107%		

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, 2021

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MARCH 2020 VS MARCH 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections March 2020	Actual Collections March 2021	Actual Collections 9 Months July 19-Mar 20	Actual Collections 9 Months July 20-Mar 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,584	\$ 13,683	\$ 101,204	\$ 95,807	\$ (5,397)	-5%
Consumer Sales Tax/Use Tax	102,251	114,076	1,024,094	1,085,572	61,478	6%
Personal Income Tax	143,260	136,297	1,434,894	1,587,558	152,664	11%
Liquor Profit Transfers	1,910	3,900	16,767	18,383	1,616	10%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	184	368	4,829	5,290	461	10%
Tobacco Products Tax	18,315	14,320	129,720	126,293	(3,427)	-3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	52	73	526	569	43	8%
Charter Tax	0	3	9	10	1	11%
Property Transfer Tax	772	1,504	9,503	11,689	2,186	23%
Property Tax	1,557	1,587	6,549	6,725	176	3%
Insurance Tax	17,719	21,193	97,061	88,180	(8,881)	-9%
Departmental Collections	1,525	1,447	19,438	19,505	67	0%
Corporation Net Income Tax	8,155	8,754	119,992	183,830	63,838	53%
Miscellaneous Receipts	1,993	334	17,913	7,637	(10,276)	-57%
Miscellaneous Transfers	0	0	2,045	730	(1,315)	-64%
Interest Income	3,245	93	33,659	8,034	(25,625)	-76%
Severance Tax	39,501	47,167	222,128	165,438	(56,690)	-26%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	7,571	7,400	44,962	44,057	(905)	-2%
Video Lottery Transfers	146	40	318	112	(206)	-65%
Liquor License Renewal	0	45	11,808	594	(11,214)	-95%
Senior Citizen Tax Credit Reimbursement	3,044	3,397	5,889	5,495	(394)	-7%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 362,784	\$ 375,681	\$ 3,303,308	\$ 3,461,508	\$ 158,200	
Increase or Decrease Over Prior Period		\$ 12,897		\$ 158,200		
% Increase or Decrease Over Prior Period		4%		5%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2021
APRIL 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections April 2021	Actual Collections April 2021	Estimated Collections 10 Months July 20-Apr 21	Actual Collections 10 Months July 20-Apr 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 126,900	\$ 11,900	\$ 14,110	\$ 103,800	\$ 109,918	\$ 6,118	106%
Consumer Sales Tax/Use Tax	1,421,800	103,800	126,086	1,148,500	1,211,657	63,157	105%
Personal Income Tax	2,155,650	322,200	241,007	1,811,450	1,828,565	17,115	101%
Liquor Profit Transfers	23,000	2,010	2,080	17,790	20,463	2,673	115%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	530	623	5,550	5,912	362	107%
Tobacco Products Tax	155,400	12,300	16,070	129,300	142,363	13,063	110%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	50	80	587	650	63	111%
Charter Tax	0	0	0	0	10	10	0%
Property Transfer Tax	12,300	1,000	1,442	9,900	13,131	3,231	133%
Property Tax	7,600	665	752	7,110	7,476	366	105%
Insurance Tax	131,300	30,800	28,652	130,800	116,832	(13,968)	89%
Departmental Collections	24,200	1,400	1,604	21,400	21,109	(291)	99%
Corporation Net Income Tax	144,500	22,500	63,345	121,500	247,175	125,675	203%
Miscellaneous Receipts	11,000	150	386	8,450	8,022	(428)	95%
Miscellaneous Transfers	2,000	70	0	1,820	730	(1,090)	40%
Interest Income	14,664	1,200	146	12,000	8,181	(3,819)	68%
Severance Tax	250,950	14,900	29,063	175,100	194,501	19,401	111%
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	10,202	10,969	40,990	55,026	14,036	134%
Video Lottery Transfers	0	0	113	0	225	225	0%
Liquor License Renewal	10,000	102	101	9,908	695	(9,213)	7%
Senior Citizen Tax Credit Reimbursement	10,000	2,100	3,136	8,000	8,632	632	108%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,574,514	\$ 537,879	\$ 539,765	\$ 3,763,955	\$ 4,001,273	\$ 237,318	
Increase or Decrease Over Estimate			\$ 1,886		\$ 237,318		
Percent Collected			100%		106%		

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 3, 2021

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
APRIL 2020 VS APRIL 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2020	Actual Collections April 2021	Actual Collections 10 Months July 19-Apr 20	Actual Collections 10 Months July 20-Apr 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 13,599	\$ 14,110	\$ 114,802	\$ 109,918	\$ (4,884)	-4%
Consumer Sales Tax/Use Tax	92,700	126,086	1,116,794	1,211,657	94,863	8%
Personal Income Tax	206,775	241,007	1,641,669	1,828,565	186,896	11%
Liquor Profit Transfers	2,009	2,080	18,775	20,463	1,688	9%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	860	623	5,689	5,912	223	4%
Tobacco Products Tax	11,023	16,070	140,743	142,363	1,620	1%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	37	80	564	650	86	15%
Charter Tax	0	0	9	10	1	11%
Property Transfer Tax	932	1,442	10,435	13,131	2,696	26%
Property Tax	314	752	6,863	7,476	613	9%
Insurance Tax	28,622	28,652	125,684	116,832	(8,852)	-7%
Departmental Collections	1,371	1,604	20,809	21,109	300	1%
Corporation Net Income Tax	20,225	63,345	140,217	247,175	106,958	76%
Miscellaneous Receipts	123	386	18,036	8,022	(10,014)	-56%
Miscellaneous Transfers	61	0	2,106	730	(1,376)	-65%
Interest Income	(3,692)	146	29,967	8,181	(21,786)	-73%
Severance Tax	10,307	29,063	232,435	194,501	(37,934)	-16%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	10,969	44,962	55,026	10,064	22%
Video Lottery Transfers	0	113	318	225	(93)	-29%
Liquor License Renewal	3,266	101	15,074	695	(14,379)	-95%
Senior Citizen Tax Credit Reimbursement	0	3,136	5,889	8,632	2,743	47%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 388,532	\$ 539,765	\$ 3,691,840	\$ 4,001,273	\$ 309,433	
Increase or Decrease Over Prior Period		\$ 151,233		\$ 309,433		
% Increase or Decrease Over Prior Period		39%		8%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2021
MAY 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections May 2021	Actual Collections May 2021	Estimated Collections 11 Months July 20-May 21	Actual Collections 11 Months July 20-May 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 126,900	\$ 11,600	\$ 6,571	\$ 115,400	\$ 116,488	\$ 1,088	101%
Consumer Sales Tax/Use Tax	1,421,800	120,500	149,836	1,269,000	1,361,493	92,493	107%
Personal Income Tax	2,155,650	141,400	268,950	1,952,850	2,097,514	144,664	107%
Liquor Profit Transfers	23,000	2,210	2,218	20,000	22,681	2,681	113%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	840	863	6,390	6,775	385	106%
Tobacco Products Tax	155,400	12,700	12,435	142,000	154,798	12,798	109%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	63	70	650	720	70	111%
Charter Tax	0	0	1	0	12	12	0%
Property Transfer Tax	12,300	1,100	1,230	11,000	14,362	3,362	131%
Property Tax	7,600	260	366	7,370	7,842	472	106%
Insurance Tax	131,300	200	525	131,000	117,357	(13,643)	90%
Departmental Collections	24,200	1,400	1,364	22,800	22,473	(327)	99%
Corporation Net Income Tax	144,500	2,000	9,453	123,500	256,628	133,128	208%
Miscellaneous Receipts	11,000	350	355	8,800	8,378	(422)	95%
Miscellaneous Transfers	2,000	30	0	1,850	730	(1,120)	39%
Interest Income	14,664	1,200	730	13,200	8,911	(4,289)	68%
Severance Tax	250,950	31,700	23,434	206,800	217,935	11,135	105%
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	9,157	9,974	50,148	65,000	14,852	130%
Video Lottery Transfers	0	0	48	0	272	272	0%
Liquor License Renewal	10,000	46	1,210	9,954	1,905	(8,049)	19%
Senior Citizen Tax Credit Reimbursement	10,000	2,000	1,368	10,000	10,000	0	100%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,574,514	\$ 338,756	\$ 491,001	\$ 4,102,712	\$ 4,492,274	\$ 389,562	
Increase or Decrease Over Estimate			\$ 152,245		\$ 389,562		
Percent Collected			145%		109%		

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, 2021

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MAY 2020 VS May 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections May 2020	Actual Collections May 2021	Actual Collections 11 Months July 19-May 20	Actual Collections 11 Months July 20-May 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 7,853	\$ 6,571	\$ 122,655	\$ 116,488	\$ (6,167)	-5%
Consumer Sales Tax/Use Tax	108,689	149,836	1,225,483	1,361,493	136,010	11%
Personal Income Tax	125,890	268,950	1,767,559	2,097,514	329,955	19%
Liquor Profit Transfers	2,317	2,218	21,092	22,681	1,589	8%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	786	863	6,475	6,775	300	5%
Tobacco Products Tax	12,803	12,435	153,546	154,798	1,252	1%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	53	70	617	720	103	17%
Charter Tax	0	1	9	12	3	33%
Property Transfer Tax	934	1,230	11,368	14,362	2,994	26%
Property Tax	324	366	7,187	7,842	655	9%
Insurance Tax	1,265	525	126,948	117,357	(9,591)	-8%
Departmental Collections	1,127	1,364	21,937	22,473	536	2%
Corporation Net Income Tax	1,658	9,453	141,875	256,628	114,753	81%
Miscellaneous Receipts	183	355	18,219	8,378	(9,841)	-54%
Miscellaneous Transfers	0	0	2,106	730	(1,376)	-65%
Interest Income	5,170	730	35,137	8,911	(26,226)	-75%
Severance Tax	15,717	23,434	248,152	217,935	(30,217)	-12%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	2,014	9,974	46,977	65,000	18,023	38%
Video Lottery Transfers	0	48	318	272	(46)	-14%
Liquor License Renewal	6,657	1,210	21,731	1,905	(19,826)	-91%
Senior Citizen Tax Credit Reimbursement	3,349	1,368	9,238	10,000	762	8%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 296,789	\$ 491,001	\$ 3,988,629	\$ 4,492,274	\$ 503,645	
Increase or Decrease Over Prior Period		\$ 194,212		\$ 503,645		
% Increase or Decrease Over Prior Period		65%		13%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2021
JUNE 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2021	Estimated Collections June 2021	Actual Collections June 2021	Estimated Collections 12 Months July 20-June 21	Actual Collections 12 Months July 20-June 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 131,900	\$ 16,500	\$ 16,640	\$ 131,900	\$ 133,128	\$ 1,228	101%
Consumer Sales Tax/Use Tax	1,521,300	252,300	175,752	1,521,300	1,537,245	15,945	101%
Personal Income Tax	2,255,650	202,800	156,274	2,255,650	2,253,788	(1,862)	100%
Liquor Profit Transfers	23,000	3,000	2,905	23,000	25,587	2,587	111%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	1,160	1,102	7,550	7,877	327	104%
Tobacco Products Tax	168,400	26,400	16,389	168,400	171,187	2,787	102%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	50	77	700	797	97	114%
Charter Tax	0	0	1	0	12	12	0%
Property Transfer Tax	15,300	4,300	1,581	15,300	15,943	643	104%
Property Tax	7,600	230	279	7,600	8,122	522	107%
Insurance Tax	131,300	300	705	131,300	118,061	(13,239)	90%
Departmental Collections	24,200	1,400	1,407	24,200	23,880	(320)	99%
Corporation Net Income Tax	309,500	136,000	63,859	309,500	320,487	10,987	104%
Miscellaneous Receipts	11,000	2,200	190	11,000	8,568	(2,432)	78%
Miscellaneous Transfers	2,000	150	980	2,000	1,710	(290)	86%
Interest Income	14,664	1,464	750	14,664	9,661	(5,003)	66%
Severance Tax	272,950	66,150	56,321	272,950	274,256	1,306	100%
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	14,852	0	65,000	65,000	0	100%
Video Lottery Transfers	0	0	45	0	317	317	0%
Liquor License Renewal	10,000	46	45	10,000	1,951	(8,049)	20%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	10,000	10,000	0	100%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,982,014	\$ 729,302	\$ 495,302	\$ 4,982,014	\$ 4,987,577	\$ 5,563	
Increase or Decrease Over Estimate			\$ (234,000)		\$ 5,563		
Percent Collected			68%		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
July 1, 2021

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JUNE 2020 VS JUNE 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections June 2020	Actual Collections June 2021	Actual Collections 12 Months July 19-June 20	Actual Collections 12 Months July 20-June 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 14,691	\$ 16,640	\$ 137,346	\$ 133,128	\$ (4,218)	-3%
Consumer Sales Tax/Use Tax	161,087	175,752	1,386,571	1,537,245	150,674	11%
Personal Income Tax	180,386	156,274	1,947,946	2,253,788	305,842	16%
Liquor Profit Transfers	4,635	2,905	25,727	25,587	(140)	-1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	861	1,102	7,336	7,877	541	7%
Tobacco Products Tax	15,204	16,389	168,750	171,187	2,437	1%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	81	77	697	797	100	14%
Charter Tax	1	1	10	12	2	20%
Property Transfer Tax	819	1,581	12,187	15,943	3,756	31%
Property Tax	205	279	7,392	8,122	730	10%
Insurance Tax	2,410	705	129,358	118,061	(11,297)	-9%
Departmental Collections	1,547	1,407	23,484	23,880	396	2%
Corporation Net Income Tax	10,113	63,859	151,988	320,487	168,499	111%
Miscellaneous Receipts	5,186	190	23,405	8,568	(14,837)	-63%
Miscellaneous Transfers	57,000	980	59,106	1,710	(57,396)	-97%
Interest Income	4,071	750	39,208	9,661	(29,547)	-75%
Severance Tax	18,897	56,321	267,049	274,256	7,207	3%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,346	0	52,323	65,000	12,677	24%
Video Lottery Transfers	60	45	377	317	(60)	-16%
Liquor License Renewal	22,956	45	44,688	1,951	(42,737)	-96%
Senior Citizen Tax Credit Reimbursement	672	0	9,909	10,000	91	1%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 506,228	\$ 495,302	\$ 4,494,857	\$ 4,987,577	\$ 492,720	
Increase or Decrease Over Prior Period		\$ (10,926)		\$ 492,720		
% Increase or Decrease Over Prior Period		-2%		11%		