

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
JULY 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections July 2021	Actual Collections July 2021	Estimated Collections 1 Month July 21-July 21	Actual Collections 1 Month July 21-July 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 11,000	\$ 7,840	\$ 11,000	\$ 7,840	\$ (3,160)	71%
Consumer Sales Tax/Use Tax	1,473,800	94,400	89,779	94,400	89,779	(4,621)	95%
Personal Income Tax	2,041,300	127,100	141,777	127,100	141,777	14,677	112%
Liquor Profit Transfers	25,100	2,000	2,549	2,000	2,549	549	127%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	700	764	700	764	64	109%
Tobacco Products Tax	164,600	14,800	14,511	14,800	14,511	(289)	98%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	60	95	60	95	35	158%
Charter Tax	0	0	0	0	0	0	0%
Property Transfer Tax	13,400	1,400	2,071	1,400	2,071	671	148%
Property Tax	7,600	160	11	160	11	(149)	7%
Insurance Tax	126,600	26,200	29,593	26,200	29,593	3,393	113%
Departmental Collections	23,700	1,300	1,506	1,300	1,506	206	116%
Corporation Net Income Tax	160,300	5,500	11,078	5,500	11,078	5,578	201%
Miscellaneous Receipts	11,000	120	121	120	121	1	101%
Miscellaneous Transfers	2,000	40	293	40	293	253	733%
Interest Income	5,500	400	239	400	239	(161)	60%
Severance Tax	319,700	(7,600)	3,418	(7,600)	3,418	11,018	-45%
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	60	0	60	60	0%
Liquor License Renewal	766	101	101	101	101	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,569,616	\$ 277,681	\$ 305,806	\$ 277,681	\$ 305,806	\$ 28,125	
Increase or Decrease Over Estimate			\$ 28,125		\$ 28,125		
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 2, 2021

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

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2020	Actual Collections July 2021	Actual Collections 1 Month July 20-July 20	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	\$ 10,969	\$ 7,840	\$ 10,969	\$ 7,840	\$ (3,129)	-29%
Consumer Sales Tax/Use Tax	89,849	89,779	89,849	89,779	(70)	0%
Personal Income Tax	276,401	141,777	276,401	141,777	(134,624)	-49%
Liquor Profit Transfers	1,591	2,549	1,591	2,549	958	60%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	823	764	823	764	(59)	-7%
Tobacco Products Tax	16,773	14,511	16,773	14,511	(2,262)	-13%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	58	95	58	95	37	64%
Charter Tax	33	0	33	0	(33)	-100%
Property Transfer Tax	1,251	2,071	1,251	2,071	820	66%
Property Tax	205	11	205	11	(194)	-95%
Insurance Tax	27,821	29,593	27,821	29,593	1,772	6%
Departmental Collections	1,296	1,506	1,296	1,506	210	16%
Corporation Net Income Tax	60,383	11,078	60,383	11,078	(49,305)	-82%
Miscellaneous Receipts	158	121	158	121	(37)	-23%
Miscellaneous Transfers	0	293	0	293	293	0%
Interest Income	2,966	239	2,966	239	(2,727)	-92%
Severance Tax	(6,694)	3,418	(6,694)	3,418	10,112	-151%
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	7	60	7	60	53	757%
Liquor License Renewal	75	101	75	101	26	35%
Senior Citizen Tax Credit Reimbursement	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 483,965	\$ 305,806	\$ 483,965	\$ 305,806	\$ (178,159)	
Increase or Decrease Over Prior Period		\$ (178,159)		\$ (178,159)		
% Increase or Decrease Over Prior Period		-37%		-37%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
AUGUST 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections August 2021	Actual Collections August 2021	Estimated Collections 2 Months July 21-Aug 21	Actual Collections 2 Months July 21-Aug 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 8,300	\$ 9,614	\$ 19,300	\$ 17,454	\$ (1,846)	90%
Consumer Sales Tax/Use Tax	1,473,800	128,300	141,173	222,700	230,952	8,252	104%
Personal Income Tax	2,041,300	149,500	154,498	276,600	296,275	19,675	107%
Liquor Profit Transfers	25,100	2,000	2,118	4,000	4,666	666	117%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	660	575	1,360	1,339	(21)	98%
Tobacco Products Tax	164,600	15,300	14,486	30,100	28,997	(1,103)	96%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	60	117	120	212	92	177%
Charter Tax	0	0	(2)	0	(2)	(2)	0%
Property Transfer Tax	13,400	1,200	1,650	2,600	3,721	1,121	143%
Property Tax	7,600	350	336	510	346	(164)	68%
Insurance Tax	126,600	120	394	26,320	29,987	3,667	114%
Departmental Collections	23,700	1,140	1,606	2,440	3,113	673	128%
Corporation Net Income Tax	160,300	3,000	2,614	8,500	13,692	5,192	161%
Miscellaneous Receipts	11,000	230	215	350	336	(14)	96%
Miscellaneous Transfers	2,000	100	421	140	715	575	511%
Interest Income	5,500	450	722	850	960	110	113%
Severance Tax	319,700	37,000	45,915	29,400	49,333	19,933	168%
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	5,500	6,769	5,500	6,769	1,269	123%
Video Lottery Transfers	0	0	3	0	63	63	0%
Liquor License Renewal	766	45	45	146	147	1	101%
Senior Citizen Tax Credit Reimbursement	10,000	300	181	300	181	(119)	60%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,569,616	\$ 353,555	\$ 383,450	\$ 631,236	\$ 689,256	\$ 58,020	
Increase or Decrease Over Estimate			\$ 29,895		\$ 58,020		
Percent Collected			108%		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
September 1, 2021

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

GENERAL REVENUE FUND

SOURCE	Actual Collections August 2020	Actual Collections August 2021	Actual Collections 2 Months July 20-Aug 20	Actual Collections 2 Months July 21-Aug 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,233	\$ 9,614	\$ 21,202	\$ 17,454	\$ (3,748)	-18%
Consumer Sales Tax/Use Tax	131,566	141,173	221,415	230,952	9,537	4%
Personal Income Tax	144,103	154,498	420,504	296,275	(124,229)	-30%
Liquor Profit Transfers	2,379	2,118	3,970	4,666	696	18%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	680	575	1,504	1,339	(165)	-11%
Tobacco Products Tax	12,680	14,486	29,453	28,997	(456)	-2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	68	117	126	212	86	68%
Charter Tax	(28)	(2)	4	(2)	(6)	-150%
Property Transfer Tax	1,232	1,650	2,482	3,721	1,239	50%
Property Tax	520	336	725	346	(379)	-52%
Insurance Tax	104	394	27,925	29,987	2,062	7%
Departmental Collections	1,169	1,606	2,464	3,113	649	26%
Corporation Net Income Tax	6,999	2,614	67,383	13,692	(53,691)	-80%
Miscellaneous Receipts	243	215	400	336	(64)	-16%
Miscellaneous Transfers	80	421	80	715	635	794%
Interest Income	2,208	722	5,174	960	(4,214)	-81%
Severance Tax	10,737	45,915	4,043	49,333	45,290	1120%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,485	6,769	5,485	6,769	1,284	23%
Video Lottery Transfers	33	3	41	63	22	54%
Liquor License Renewal	46	45	121	147	26	21%
Senior Citizen Tax Credit Reimbursement	865	181	865	181	(684)	-79%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 331,402	\$ 383,450	\$ 815,366	\$ 689,256	\$ (126,110)	
Increase or Decrease Over Prior Period		\$ 52,048		\$ (126,110)		
% Increase or Decrease Over Prior Period		16%		-15%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
SEPTEMBER 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections September 2021	Actual Collections September 2021	Estimated Collections 3 Months July 21-Sept 21	Actual Collections 3 Months July 21-Sept 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 8,700	\$ 8,974	\$ 28,000	\$ 26,429	\$ (1,571)	94%
Consumer Sales Tax/Use Tax	1,473,800	126,400	139,076	349,100	370,028	20,928	106%
Personal Income Tax	2,041,300	186,400	216,451	463,000	512,725	49,725	111%
Liquor Profit Transfers	25,100	2,000	2,021	6,000	6,687	687	111%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	660	623	2,020	1,961	(59)	97%
Tobacco Products Tax	164,600	13,100	14,884	43,200	43,881	681	102%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	43	107	163	319	156	196%
Charter Tax	0	0	1	0	(1)	(1)	0%
Property Transfer Tax	13,400	1,200	1,513	3,800	5,234	1,434	138%
Property Tax	7,600	2,380	2,823	2,890	3,169	279	110%
Insurance Tax	126,600	500	446	26,820	30,433	3,613	113%
Departmental Collections	23,700	1,700	1,369	4,140	4,482	342	108%
Corporation Net Income Tax	160,300	33,000	61,589	41,500	75,281	33,781	181%
Miscellaneous Receipts	11,000	2,100	214	2,450	550	(1,900)	22%
Miscellaneous Transfers	2,000	1,000	14	1,140	728	(412)	64%
Interest Income	5,500	450	347	1,300	1,307	7	101%
Severance Tax	319,700	34,400	47,473	63,800	96,806	33,006	152%
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	5,800	6,518	11,300	13,288	1,988	118%
Video Lottery Transfers	0	0	32	0	96	96	0%
Liquor License Renewal	766	45	45	191	191	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	300	181	(119)	60%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,569,616	\$ 419,878	\$ 504,520	\$ 1,051,114	\$ 1,193,775	\$ 142,661	
Increase or Decrease Over Estimate			\$ 84,642		\$ 142,661		
Percent Collected			120%		114%		

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, 2021

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

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2020	Actual Collections September 2021	Actual Collections 3 Months July 20-Sept 20	Actual Collections 3 Months July 21-Sept 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,467	\$ 8,974	\$ 31,669	\$ 26,429	\$ (5,240)	-17%
Consumer Sales Tax/Use Tax	129,313	139,076	350,728	370,028	19,300	6%
Personal Income Tax	193,982	216,451	614,486	512,725	(101,761)	-17%
Liquor Profit Transfers	2,085	2,021	6,055	6,687	632	10%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	675	623	2,179	1,961	(218)	-10%
Tobacco Products Tax	15,574	14,884	45,028	43,881	(1,147)	-3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	40	107	167	319	152	91%
Charter Tax	0	1	5	(1)	(6)	-120%
Property Transfer Tax	1,370	1,513	3,852	5,234	1,382	36%
Property Tax	2,289	2,823	3,014	3,169	155	5%
Insurance Tax	(172)	446	27,754	30,433	2,679	10%
Departmental Collections	1,713	1,369	4,178	4,482	304	7%
Corporation Net Income Tax	38,385	61,589	105,768	75,281	(30,487)	-29%
Miscellaneous Receipts	2,089	214	2,489	550	(1,939)	-78%
Miscellaneous Transfers	0	14	80	728	648	810%
Interest Income	1,326	347	6,499	1,307	(5,192)	-80%
Severance Tax	18,572	47,473	22,614	96,806	74,192	328%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,866	6,518	11,351	13,288	1,937	17%
Video Lottery Transfers	0	32	41	96	55	134%
Liquor License Renewal	46	45	167	191	24	14%
Senior Citizen Tax Credit Reimbursement	0	0	865	181	(684)	-79%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 423,620	\$ 504,520	\$ 1,238,989	\$ 1,193,775	\$ (45,214)	
Increase or Decrease Over Prior Period		\$ 80,900		\$ (45,214)		
% Increase or Decrease Over Prior Period		19%		-4%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
OCTOBER 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections October 2021	Actual Collections October 2021	Estimated Collections 4 Months July 21-Oct 21	Actual Collections 4 Months July 21-Oct 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 9,500	\$ 6,416	\$ 37,500	\$ 32,844	\$ (4,656)	88%
Consumer Sales Tax/Use Tax	1,473,800	108,200	114,098	457,300	484,126	26,826	106%
Personal Income Tax	2,041,300	152,200	172,349	615,200	685,074	69,874	111%
Liquor Profit Transfers	25,100	3,000	3,015	9,000	9,702	702	108%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	560	555	2,580	2,517	(63)	98%
Tobacco Products Tax	164,600	13,700	14,336	56,900	58,217	1,317	102%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	70	68	233	387	154	166%
Charter Tax	0	0	0	0	(1)	(1)	0%
Property Transfer Tax	13,400	1,100	1,421	4,900	6,655	1,755	136%
Property Tax	7,600	1,200	1,085	4,090	4,254	164	104%
Insurance Tax	126,600	30,000	29,554	56,820	59,987	3,167	106%
Departmental Collections	23,700	1,460	1,581	5,600	6,062	462	108%
Corporation Net Income Tax	160,300	7,200	11,589	48,700	86,870	38,170	178%
Miscellaneous Receipts	11,000	340	191	2,790	741	(2,049)	27%
Miscellaneous Transfers	2,000	100	0	1,240	728	(512)	59%
Interest Income	5,500	400	(398)	1,700	909	(791)	53%
Severance Tax	319,700	8,500	19,459	72,300	116,265	43,965	161%
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	5,200	5,964	16,500	19,252	2,752	117%
Video Lottery Transfers	0	0	17	0	113	113	0%
Liquor License Renewal	766	101	101	292	293	1	100%
Senior Citizen Tax Credit Reimbursement	10,000	200	377	500	558	58	112%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,569,616	\$ 343,031	\$ 381,778	\$ 1,394,145	\$ 1,575,553	\$ 181,408	
Increase or Decrease Over Estimate			\$ 38,747		\$ 181,408		
Percent Collected			111%		113%		

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, 2021

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

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2020	Actual Collections October 2021	Actual Collections 4 Months July 20-Oct 20	Actual Collections 4 Months July 21-Oct 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,541	\$ 6,416	\$ 42,211	\$ 32,844	\$ (9,367)	-22%
Consumer Sales Tax/Use Tax	107,296	114,098	458,024	484,126	26,102	6%
Personal Income Tax	159,506	172,349	773,992	685,074	(88,918)	-11%
Liquor Profit Transfers	1,564	3,015	7,619	9,702	2,083	27%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	641	555	2,820	2,517	(303)	-11%
Tobacco Products Tax	14,829	14,336	59,856	58,217	(1,639)	-3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	96	68	262	387	125	48%
Charter Tax	0	0	5	(1)	(6)	-120%
Property Transfer Tax	1,349	1,421	5,201	6,655	1,454	28%
Property Tax	1,280	1,085	4,294	4,254	(40)	-1%
Insurance Tax	30,145	29,554	57,899	59,987	2,088	4%
Departmental Collections	1,476	1,581	5,654	6,062	408	7%
Corporation Net Income Tax	10,735	11,589	116,503	86,870	(29,633)	-25%
Miscellaneous Receipts	278	191	2,767	741	(2,026)	-73%
Miscellaneous Transfers	259	0	340	728	388	114%
Interest Income	(479)	(398)	6,020	909	(5,111)	-85%
Severance Tax	10,575	19,459	33,190	116,265	83,075	250%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,278	5,964	16,628	19,252	2,624	16%
Video Lottery Transfers	0	17	41	113	72	176%
Liquor License Renewal	102	101	269	293	24	9%
Senior Citizen Tax Credit Reimbursement	323	377	1,188	558	(630)	-53%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 355,794	\$ 381,778	\$ 1,594,783	\$ 1,575,553	\$ (19,230)	
Increase or Decrease Over Prior Period		\$ 25,984		\$ (19,230)		
% Increase or Decrease Over Prior Period		7%		-1%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
NOVEMBER 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections November 2021	Actual Collections November 2021	Estimated Collections 5 Months July 21-Nov 21	Actual Collections 5 Months July 21-Nov 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 7,300	\$ 8,776	\$ 44,800	\$ 41,620	\$ (3,180)	93%
Consumer Sales Tax/Use Tax	1,473,800	130,700	149,223	588,000	633,349	45,349	108%
Personal Income Tax	2,041,300	149,100	169,797	764,300	854,871	90,571	112%
Liquor Profit Transfers	25,100	2,000	2,008	11,000	11,710	710	106%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	530	610	3,110	3,126	16	101%
Tobacco Products Tax	164,600	13,700	13,051	70,600	71,268	668	101%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	50	35	283	422	139	149%
Charter Tax	0	0	1	0	0	0	0%
Property Transfer Tax	13,400	1,300	1,403	6,200	8,058	1,858	130%
Property Tax	7,600	450	447	4,540	4,701	161	104%
Insurance Tax	126,600	400	360	57,220	60,347	3,127	105%
Departmental Collections	23,700	1,330	1,403	6,930	7,466	536	108%
Corporation Net Income Tax	160,300	1,500	6,838	50,200	93,708	43,508	187%
Miscellaneous Receipts	11,000	320	233	3,110	974	(2,136)	31%
Miscellaneous Transfers	2,000	20	269	1,260	997	(263)	79%
Interest Income	5,500	400	(712)	2,100	197	(1,903)	9%
Severance Tax	319,700	32,900	75,353	105,200	191,618	86,418	182%
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	5,500	6,432	22,000	25,684	3,684	117%
Video Lottery Transfers	0	0	0	0	113	113	0%
Liquor License Renewal	766	45	45	337	338	1	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	558	58	112%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,569,616	\$ 347,545	\$ 435,572	\$ 1,741,690	\$ 2,011,125	\$ 269,435	
Increase or Decrease Over Estimate			\$ 88,027		\$ 269,435		
Percent Collected			125%		115%		

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, 2021

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

GENERAL REVENUE FUND

SOURCE	Actual Collections November 2020	Actual Collections November 2021	Actual Collections 5 Months July 20-Nov 20	Actual Collections 5 Months July 21-Nov 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,784	\$ 8,776	\$ 50,995	\$ 41,620	\$ (9,375)	-18%
Consumer Sales Tax/Use Tax	133,612	149,223	591,636	633,349	41,713	7%
Personal Income Tax	149,830	169,797	923,822	854,871	(68,951)	-7%
Liquor Profit Transfers	1,524	2,008	9,144	11,710	2,566	28%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	528	610	3,348	3,126	(222)	-7%
Tobacco Products Tax	12,576	13,051	72,433	71,268	(1,165)	-2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	42	35	305	422	117	38%
Charter Tax	1	1	6	0	(6)	-100%
Property Transfer Tax	1,434	1,403	6,635	8,058	1,423	21%
Property Tax	376	447	4,670	4,701	31	1%
Insurance Tax	482	360	58,381	60,347	1,966	3%
Departmental Collections	1,337	1,403	6,990	7,466	476	7%
Corporation Net Income Tax	2,145	6,838	118,647	93,708	(24,939)	-21%
Miscellaneous Receipts	2,190	233	4,957	974	(3,983)	-80%
Miscellaneous Transfers	0	269	340	997	657	193%
Interest Income	1,132	(712)	7,152	197	(6,955)	-97%
Severance Tax	21,020	75,353	54,210	191,618	137,408	253%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,472	6,432	22,100	25,684	3,584	16%
Video Lottery Transfers	10	0	50	113	63	126%
Liquor License Renewal	0	45	269	338	69	26%
Senior Citizen Tax Credit Reimbursement	0	0	1,188	558	(630)	-53%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 342,495	\$ 435,572	\$ 1,937,278	\$ 2,011,125	\$ 73,847	
Increase or Decrease Over Prior Period		\$ 93,077		\$ 73,847		
% Increase or Decrease Over Prior Period		27%		4%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
DECEMBER 2021
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections December 2021	Actual Collections December 2021	Estimated Collections 6 Months July 21-Dec 21	Actual Collections 6 Months July 21-Dec 21	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 6,900	\$ 3,307	\$ 51,700	\$ 44,927	\$ (6,773)	87%
Consumer Sales Tax/Use Tax	1,473,800	133,900	153,997	721,900	787,346	65,446	109%
Personal Income Tax	2,041,300	155,000	181,831	919,300	1,036,702	117,402	113%
Liquor Profit Transfers	25,100	2,000	2,011	13,000	13,721	721	106%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	480	473	3,590	3,599	9	100%
Tobacco Products Tax	164,600	14,100	13,743	84,700	85,011	311	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	55	86	338	509	171	151%
Charter Tax	0	0	1	0	1	1	0%
Property Transfer Tax	13,400	930	1,384	7,130	9,442	2,312	132%
Property Tax	7,600	250	163	4,790	4,864	74	102%
Insurance Tax	126,600	200	270	57,420	60,617	3,197	106%
Departmental Collections	23,700	1,160	1,526	8,090	8,992	902	111%
Corporation Net Income Tax	160,300	28,000	79,144	78,200	172,852	94,652	221%
Miscellaneous Receipts	11,000	2,200	167	5,310	1,141	(4,169)	21%
Miscellaneous Transfers	2,000	180	324	1,440	1,321	(119)	92%
Interest Income	5,500	400	(176)	2,500	21	(2,479)	1%
Severance Tax	319,700	32,200	62,575	137,400	254,193	116,793	185%
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	4,400	5,916	26,400	31,600	5,200	120%
Video Lottery Transfers	0	0	41	0	154	154	0%
Liquor License Renewal	766	46	45	383	383	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	558	58	112%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,569,616	\$ 382,401	\$ 506,828	\$ 2,124,091	\$ 2,517,954	\$ 393,863	
Increase or Decrease Over Estimate			\$ 124,427		\$ 393,863		
Percent Collected			133%		119%		

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 3, 2022

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

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2020	Actual Collections December 2021	Actual Collections 6 Months July 20-Dec 20	Actual Collections 6 Months July 21-Dec 21	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,117	\$ 3,307	\$ 60,112	\$ 44,927	\$ (15,185)	-25%
Consumer Sales Tax/Use Tax	130,383	153,997	722,018	787,346	65,328	9%
Personal Income Tax	159,603	181,831	1,083,425	1,036,702	(46,723)	-4%
Liquor Profit Transfers	1,516	2,011	10,660	13,721	3,061	29%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	522	473	3,871	3,599	(272)	-7%
Tobacco Products Tax	16,788	13,743	89,221	85,011	(4,210)	-5%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	41	86	346	509	163	47%
Charter Tax	1	1	7	1	(6)	-86%
Property Transfer Tax	809	1,384	7,444	9,442	1,998	27%
Property Tax	103	163	4,773	4,864	91	2%
Insurance Tax	(30)	270	58,351	60,617	2,266	4%
Departmental Collections	1,158	1,526	8,149	8,992	843	10%
Corporation Net Income Tax	40,393	79,144	159,041	172,852	13,811	9%
Miscellaneous Receipts	1,951	167	6,908	1,141	(5,767)	-83%
Miscellaneous Transfers	41	324	380	1,321	941	248%
Interest Income	(406)	(176)	6,746	21	(6,725)	-100%
Severance Tax	15,633	62,575	69,842	254,193	184,351	264%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	4,426	5,916	26,526	31,600	5,074	19%
Video Lottery Transfers	20	41	70	154	84	120%
Liquor License Renewal	133	45	403	383	(20)	-5%
Senior Citizen Tax Credit Reimbursement	0	0	1,188	558	(630)	-53%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 382,202	\$ 506,828	\$ 2,319,481	\$ 2,517,954	\$ 198,473	
Increase or Decrease Over Prior Period		\$ 124,626		\$ 198,473		
% Increase or Decrease Over Prior Period		33%		9%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
JANUARY 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections January 2022	Actual Collections January 2022	Estimated Collections 7 Months July 21-Jan 22	Actual Collections 7 Months July 21-Jan 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 7,900	\$ 11,488	\$ 59,600	\$ 56,415	\$ (3,185)	95%
Consumer Sales Tax/Use Tax	1,473,800	134,400	149,343	856,300	936,689	80,389	109%
Personal Income Tax	2,041,300	225,200	289,525	1,144,500	1,326,227	181,727	116%
Liquor Profit Transfers	25,100	2,000	2,014	15,000	15,735	735	105%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	490	519	4,080	4,118	38	101%
Tobacco Products Tax	164,600	12,800	12,792	97,500	97,803	303	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	72	127	410	635	225	155%
Charter Tax	0	0	0	0	1	1	0%
Property Transfer Tax	13,400	1,200	1,562	8,330	11,004	2,674	132%
Property Tax	7,600	200	114	4,990	4,979	(11)	100%
Insurance Tax	126,600	200	263	57,620	60,880	3,260	106%
Departmental Collections	23,700	8,600	9,590	16,690	18,582	1,892	111%
Corporation Net Income Tax	160,300	5,000	8,994	83,200	181,846	98,646	219%
Miscellaneous Receipts	11,000	230	270	5,540	1,411	(4,129)	25%
Miscellaneous Transfers	2,000	80	0	1,520	1,321	(199)	87%
Interest Income	5,500	500	75	3,000	95	(2,905)	3%
Severance Tax	329,925	34,825	81,916	172,225	336,109	163,884	195%
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	4,700	6,564	31,100	38,164	7,064	123%
Video Lottery Transfers	0	0	1	0	156	156	0%
Liquor License Renewal	766	101	101	484	484	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	558	58	112%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,579,841	\$ 438,498	\$ 575,258	\$ 2,562,589	\$ 3,093,212	\$ 530,623	
Increase or Decrease Over Estimate			\$ 136,760		\$ 530,623		
Percent Collected			131%		121%		

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, 2022

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JANUARY 2021 VS JANUARY 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections January 2021	Actual Collections January 2022	Actual Collections 7 Months July 20-Jan 21	Actual Collections 7 Months July 21-Jan 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 5,924	\$ 11,488	\$ 66,037	\$ 56,415	\$ (9,622)	-15%
Consumer Sales Tax/Use Tax	131,521	149,343	853,539	936,689	83,150	10%
Personal Income Tax	235,664	289,525	1,319,089	1,326,227	7,138	1%
Liquor Profit Transfers	1,913	2,014	12,573	15,735	3,162	25%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	551	519	4,422	4,118	(304)	-7%
Tobacco Products Tax	11,120	12,792	100,340	97,803	(2,537)	-3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	93	127	439	635	196	45%
Charter Tax	0	0	7	1	(6)	-86%
Property Transfer Tax	2,309	1,562	9,753	11,004	1,251	13%
Property Tax	226	114	4,999	4,979	(20)	0%
Insurance Tax	87	263	58,438	60,880	2,442	4%
Departmental Collections	8,620	9,590	16,769	18,582	1,813	11%
Corporation Net Income Tax	12,004	8,994	171,045	181,846	10,801	6%
Miscellaneous Receipts	198	270	7,106	1,411	(5,695)	-80%
Miscellaneous Transfers	0	0	380	1,321	941	248%
Interest Income	708	75	7,454	95	(7,359)	-99%
Severance Tax	29,008	81,916	98,851	336,109	237,258	240%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	4,731	6,564	31,257	38,164	6,907	22%
Video Lottery Transfers	0	1	70	156	86	123%
Liquor License Renewal	0	101	403	484	81	20%
Senior Citizen Tax Credit Reimbursement	0	0	1,188	558	(630)	-53%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 444,677	\$ 575,258	\$ 2,764,159	\$ 3,093,212	\$ 329,053	
Increase or Decrease Over Prior Period		\$ 130,581		\$ 329,053		
% Increase or Decrease Over Prior Period		29%		12%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
FEBRUARY 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections February 2022	Actual Collections February 2022	Estimated Collections 8 Months July 21-Feb 22	Actual Collections 8 Months July 21-Feb 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 11,400	\$ 12,063	\$ 71,000	\$ 68,477	\$ (2,523)	96%
Consumer Sales Tax/Use Tax	1,473,800	112,900	125,907	969,200	1,062,596	93,396	110%
Personal Income Tax	2,041,300	125,400	109,911	1,269,900	1,436,138	166,238	113%
Liquor Profit Transfers	25,100	2,000	2,005	17,000	17,739	739	104%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	480	494	4,560	4,612	52	101%
Tobacco Products Tax	164,600	12,000	11,190	109,500	108,993	(507)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	75	46	485	682	197	141%
Charter Tax	0	0	0	0	2	2	0%
Property Transfer Tax	13,400	950	1,143	9,280	12,147	2,867	131%
Property Tax	7,600	100	275	5,090	5,254	164	103%
Insurance Tax	126,600	19,000	15,393	76,620	76,274	(346)	100%
Departmental Collections	23,700	1,300	1,339	17,990	19,922	1,932	111%
Corporation Net Income Tax	160,300	1,000	3,678	84,200	185,524	101,324	220%
Miscellaneous Receipts	11,000	360	211	5,900	1,622	(4,278)	27%
Miscellaneous Transfers	2,000	40	15,223	1,560	16,544	14,984	1061%
Interest Income	5,500	500	(1,711)	3,500	(1,616)	(5,116)	-46%
Severance Tax	329,925	32,000	80,438	204,225	416,547	212,322	204%
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	5,400	6,205	36,500	44,368	7,868	122%
Video Lottery Transfers	0	0	23	0	178	178	0%
Liquor License Renewal	766	45	45	529	530	1	100%
Senior Citizen Tax Credit Reimbursement	10,000	1,000	1,306	1,500	1,863	363	124%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,579,841	\$ 325,950	\$ 385,184	\$ 2,888,539	\$ 3,478,396	\$ 589,857	
Increase or Decrease Over Estimate			\$ 59,234		\$ 589,857		
Percent Collected			118%		120%		

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, 2022

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
FEBRUARY 2021 VS FEBRUARY 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections February 2021	Actual Collections February 2022	Actual Collections 8 Months July 20-Feb 21	Actual Collections 8 Months July 21-Feb 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 16,087	\$ 12,063	\$ 82,124	\$ 68,477	\$ (13,647)	-17%
Consumer Sales Tax/Use Tax	117,956	125,907	971,495	1,062,596	91,101	9%
Personal Income Tax	132,172	109,911	1,451,261	1,436,138	(15,123)	-1%
Liquor Profit Transfers	1,909	2,005	14,482	17,739	3,257	22%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	501	494	4,922	4,612	(310)	-6%
Tobacco Products Tax	11,632	11,190	111,972	108,993	(2,979)	-3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	58	46	497	682	185	37%
Charter Tax	0	0	8	2	(6)	-75%
Property Transfer Tax	432	1,143	10,185	12,147	1,962	19%
Property Tax	139	275	5,138	5,254	116	2%
Insurance Tax	8,550	15,393	66,988	76,274	9,286	14%
Departmental Collections	1,289	1,339	18,058	19,922	1,864	10%
Corporation Net Income Tax	4,031	3,678	175,076	185,524	10,448	6%
Miscellaneous Receipts	197	211	7,302	1,622	(5,680)	-78%
Miscellaneous Transfers	350	15,223	730	16,544	15,814	2166%
Interest Income	488	(1,711)	7,942	(1,616)	(9,558)	-120%
Severance Tax	19,420	80,438	118,271	416,547	298,276	252%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,399	6,205	36,657	44,368	7,711	21%
Video Lottery Transfers	2	23	72	178	106	147%
Liquor License Renewal	146	45	549	530	(19)	-3%
Senior Citizen Tax Credit Reimbursement	910	1,306	2,098	1,863	(235)	-11%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 321,668	\$ 385,184	\$ 3,085,827	\$ 3,478,396	\$ 392,569	
Increase or Decrease Over Prior Period		\$ 63,516		\$ 392,569		
% Increase or Decrease Over Prior Period		20%		13%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
MARCH 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections March 2022	Actual Collections March 2022	Estimated Collections 9 Months July 21-Mar 22	Actual Collections 9 Months July 21-Mar 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 11,000	\$ 11,916	\$ 82,000	\$ 80,393	\$ (1,607)	98%
Consumer Sales Tax/Use Tax	1,473,800	108,300	126,588	1,077,500	1,189,185	111,685	110%
Personal Income Tax	2,041,300	125,700	204,320	1,395,600	1,640,457	244,857	118%
Liquor Profit Transfers	25,100	2,000	2,001	19,000	19,740	740	104%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	490	450	5,050	5,062	12	100%
Tobacco Products Tax	164,600	14,400	14,781	123,900	123,774	(126)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	52	124	537	805	268	150%
Charter Tax	0	0	0	0	2	2	0%
Property Transfer Tax	13,400	820	1,108	10,100	13,255	3,155	131%
Property Tax	7,600	1,500	1,044	6,590	6,298	(292)	96%
Insurance Tax	126,600	21,000	24,580	97,620	100,854	3,234	103%
Departmental Collections	23,700	1,460	1,449	19,450	21,371	1,921	110%
Corporation Net Income Tax	160,300	5,600	5,848	89,800	191,372	101,572	213%
Miscellaneous Receipts	11,000	2,100	256	8,000	1,878	(6,122)	23%
Miscellaneous Transfers	2,000	120	0	1,680	16,544	14,864	985%
Interest Income	5,500	500	(774)	4,000	(2,390)	(6,390)	-60%
Severance Tax	329,925	31,900	83,928	236,125	500,475	264,350	212%
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	7,400	8,217	43,900	52,585	8,685	120%
Video Lottery Transfers	0	0	154	0	332	332	0%
Liquor License Renewal	766	45	45	574	575	1	100%
Senior Citizen Tax Credit Reimbursement	10,000	3,600	2,091	5,100	3,954	(1,146)	78%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,579,841	\$ 337,987	\$ 488,126	\$ 3,226,526	\$ 3,966,521	\$ 739,995	
Increase or Decrease Over Estimate			\$ 150,139		\$ 739,995		
Percent Collected			144%		123%		

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, 2022

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MARCH 2021 VS MARCH 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections March 2021	Actual Collections March 2022	Actual Collections 9 Months July 20-Mar 21	Actual Collections 9 Months July 21-Mar 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 13,683	\$ 11,916	\$ 95,807	\$ 80,393	\$ (15,414)	-16%
Consumer Sales Tax/Use Tax	114,076	126,588	1,085,572	1,189,185	103,613	10%
Personal Income Tax	136,297	204,320	1,587,558	1,640,457	52,899	3%
Liquor Profit Transfers	3,900	2,001	18,383	19,740	1,357	7%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	368	450	5,290	5,062	(228)	-4%
Tobacco Products Tax	14,320	14,781	126,293	123,774	(2,519)	-2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	73	124	569	805	236	41%
Charter Tax	3	0	10	2	(8)	-80%
Property Transfer Tax	1,504	1,108	11,689	13,255	1,566	13%
Property Tax	1,587	1,044	6,725	6,298	(427)	-6%
Insurance Tax	21,193	24,580	88,180	100,854	12,674	14%
Departmental Collections	1,447	1,449	19,505	21,371	1,866	10%
Corporation Net Income Tax	8,754	5,848	183,830	191,372	7,542	4%
Miscellaneous Receipts	334	256	7,637	1,878	(5,759)	-75%
Miscellaneous Transfers	0	0	730	16,544	15,814	2166%
Interest Income	93	(774)	8,034	(2,390)	(10,424)	-130%
Severance Tax	47,167	83,928	165,438	500,475	335,037	203%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	7,400	8,217	44,057	52,585	8,528	19%
Video Lottery Transfers	40	154	112	332	220	196%
Liquor License Renewal	45	45	594	575	(19)	-3%
Senior Citizen Tax Credit Reimbursement	3,397	2,091	5,495	3,954	(1,541)	-28%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 375,681	\$ 488,126	\$ 3,461,508	\$ 3,966,521	\$ 505,013	
Increase or Decrease Over Prior Period		\$ 112,445		\$ 505,013		
% Increase or Decrease Over Prior Period		30%		15%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
APRIL 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections April 2022	Actual Collections April 2022	Estimated Collections 10 Months July 21-Apr 22	Actual Collections 10 Months July 21-Apr 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 10,300	\$ 9,853	\$ 92,300	\$ 90,246	\$ (2,054)	98%
Consumer Sales Tax/Use Tax	1,473,800	108,500	122,719	1,186,000	1,311,903	125,903	111%
Personal Income Tax	2,041,300	298,500	448,509	1,694,100	2,088,967	394,867	123%
Liquor Profit Transfers	25,100	2,000	2,005	21,000	21,745	745	104%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	620	621	5,670	5,684	14	100%
Tobacco Products Tax	164,600	11,900	12,910	135,800	136,684	884	101%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	50	164	587	970	383	165%
Charter Tax	0	0	0	0	2	2	0%
Property Transfer Tax	13,400	900	1,521	11,000	14,776	3,776	134%
Property Tax	7,600	700	987	7,290	7,285	(5)	100%
Insurance Tax	126,600	28,000	32,463	125,620	133,317	7,697	106%
Departmental Collections	23,700	1,550	1,689	21,000	23,060	2,060	110%
Corporation Net Income Tax	160,300	37,000	89,438	126,800	280,810	154,010	221%
Miscellaneous Receipts	11,000	160	325	8,160	2,202	(5,958)	27%
Miscellaneous Transfers	2,000	50	0	1,730	16,544	14,814	956%
Interest Income	5,500	500	633	4,500	(1,757)	(6,257)	-39%
Severance Tax	329,925	23,300	54,758	259,425	555,233	295,808	214%
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	11,000	9,466	54,900	62,051	7,151	113%
Video Lottery Transfers	0	0	91	0	423	423	0%
Liquor License Renewal	766	101	101	675	676	1	100%
Senior Citizen Tax Credit Reimbursement	10,000	3,300	3,240	8,400	7,194	(1,206)	86%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,579,841	\$ 538,431	\$ 791,493	\$ 3,764,957	\$ 4,758,015	\$ 993,058	
Increase or Decrease Over Estimate			\$ 253,062		\$ 993,058		
Percent Collected			147%		126%		

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 2, 2022

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
APRIL 2021 VS APRIL 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2021	Actual Collections April 2022	Actual Collections 10 Months July 20-Apr 21	Actual Collections 10 Months July 21-Apr 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 14,110	\$ 9,853	\$ 109,918	\$ 90,246	\$ (19,672)	-18%
Consumer Sales Tax/Use Tax	126,086	122,719	1,211,657	1,311,903	100,246	8%
Personal Income Tax	241,007	448,509	1,828,565	2,088,967	260,402	14%
Liquor Profit Transfers	2,080	2,005	20,463	21,745	1,282	6%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	623	621	5,912	5,684	(228)	-4%
Tobacco Products Tax	16,070	12,910	142,363	136,684	(5,679)	-4%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	80	164	650	970	320	49%
Charter Tax	0	0	10	2	(8)	-80%
Property Transfer Tax	1,442	1,521	13,131	14,776	1,645	13%
Property Tax	752	987	7,476	7,285	(191)	-3%
Insurance Tax	28,652	32,463	116,832	133,317	16,485	14%
Departmental Collections	1,604	1,689	21,109	23,060	1,951	9%
Corporation Net Income Tax	63,345	89,438	247,175	280,810	33,635	14%
Miscellaneous Receipts	386	325	8,022	2,202	(5,820)	-73%
Miscellaneous Transfers	0	0	730	16,544	15,814	2166%
Interest Income	146	633	8,181	(1,757)	(9,938)	-121%
Severance Tax	29,063	54,758	194,501	555,233	360,732	185%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	10,969	9,466	55,026	62,051	7,025	13%
Video Lottery Transfers	113	91	225	423	198	88%
Liquor License Renewal	101	101	695	676	(19)	-3%
Senior Citizen Tax Credit Reimbursement	3,136	3,240	8,632	7,194	(1,438)	-17%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 539,765	\$ 791,493	\$ 4,001,273	\$ 4,758,015	\$ 756,742	
Increase or Decrease Over Prior Period		\$ 251,728		\$ 756,742		
% Increase or Decrease Over Prior Period		47%		19%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
MAY 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections May 2022	Actual Collections May 2022	Estimated Collections 11 Months July 21-May 22	Actual Collections 11 Months July 21-May 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 9,300	\$ 5,931	\$ 101,600	\$ 96,177	\$ (5,423)	95%
Consumer Sales Tax/Use Tax	1,473,800	126,000	150,731	1,312,000	1,462,634	150,634	111%
Personal Income Tax	2,041,300	146,200	181,730	1,840,300	2,270,697	430,397	123%
Liquor Profit Transfers	25,100	2,000	3,099	23,000	24,844	1,844	108%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	860	833	6,530	6,517	(13)	100%
Tobacco Products Tax	164,600	14,900	13,830	150,700	150,514	(186)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	63	(2)	650	967	317	149%
Charter Tax	0	0	0	0	2	2	0%
Property Transfer Tax	13,400	1,100	1,381	12,100	16,157	4,057	134%
Property Tax	7,600	200	402	7,490	7,687	197	103%
Insurance Tax	126,600	300	1,621	125,920	134,938	9,018	107%
Departmental Collections	23,700	1,350	1,519	22,350	24,579	2,229	110%
Corporation Net Income Tax	160,300	8,500	13,822	135,300	294,632	159,332	218%
Miscellaneous Receipts	11,000	340	153	8,500	2,355	(6,145)	28%
Miscellaneous Transfers	2,000	60	0	1,790	16,544	14,754	924%
Interest Income	5,500	500	(4,524)	5,000	(6,281)	(11,281)	-126%
Severance Tax	329,925	30,300	92,693	289,725	647,926	358,201	224%
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	10,100	2,948	65,000	65,000	0	100%
Video Lottery Transfers	0	0	103	0	526	526	0%
Liquor License Renewal	766	45	45	720	721	1	100%
Senior Citizen Tax Credit Reimbursement	10,000	1,600	1,159	10,000	8,354	(1,646)	84%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,579,841	\$ 353,718	\$ 467,474	\$ 4,118,675	\$ 5,225,490	\$ 1,106,815	
Increase or Decrease Over Estimate			\$ 113,756		\$ 1,106,815		
Percent Collected			132%		127%		

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, 2022

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MAY 2021 VS MAY 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections May 2021	Actual Collections May 2022	Actual Collections 11 Months July 20-May 21	Actual Collections 11 Months July 21-May 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 6,571	\$ 5,931	\$ 116,488	\$ 96,177	\$ (20,311)	-17%
Consumer Sales Tax/Use Tax	149,836	150,731	1,361,493	1,462,634	101,141	7%
Personal Income Tax	268,950	181,730	2,097,514	2,270,697	173,183	8%
Liquor Profit Transfers	2,218	3,099	22,681	24,844	2,163	10%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	863	833	6,775	6,517	(258)	-4%
Tobacco Products Tax	12,435	13,830	154,798	150,514	(4,284)	-3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	70	(2)	720	967	247	34%
Charter Tax	1	0	12	2	(10)	-83%
Property Transfer Tax	1,230	1,381	14,362	16,157	1,795	12%
Property Tax	366	402	7,842	7,687	(155)	-2%
Insurance Tax	525	1,621	117,357	134,938	17,581	15%
Departmental Collections	1,364	1,519	22,473	24,579	2,106	9%
Corporation Net Income Tax	9,453	13,822	256,628	294,632	38,004	15%
Miscellaneous Receipts	355	153	8,378	2,355	(6,023)	-72%
Miscellaneous Transfers	0	0	730	16,544	15,814	2166%
Interest Income	730	(4,524)	8,911	(6,281)	(15,192)	-170%
Severance Tax	23,434	92,693	217,935	647,926	429,991	197%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	9,974	2,948	65,000	65,000	0	0%
Video Lottery Transfers	48	103	272	526	254	93%
Liquor License Renewal	1,210	45	1,905	721	(1,184)	-62%
Senior Citizen Tax Credit Reimbursement	1,368	1,159	10,000	8,354	(1,646)	-16%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 491,001	\$ 467,474	\$ 4,492,274	\$ 5,225,490	\$ 733,216	
Increase or Decrease Over Prior Period		\$ (23,527)		\$ 733,216		
% Increase or Decrease Over Prior Period		-5%		16%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2022
JUNE 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2022	Estimated Collections June 2022	Actual Collections June 2022	Estimated Collections 12 Months July 21-June 22	Actual Collections 12 Months July 21-June 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 111,000	\$ 9,400	\$ 14,325	\$ 111,000	\$ 110,502	\$ (498)	100%
Consumer Sales Tax/Use Tax	1,473,800	161,800	192,849	1,473,800	1,655,483	181,683	112%
Personal Income Tax	2,041,300	201,000	232,131	2,041,300	2,502,828	461,528	123%
Liquor Profit Transfers	25,100	2,100	4,630	25,100	29,474	4,374	117%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,550	1,020	1,054	7,550	7,571	21	100%
Tobacco Products Tax	164,600	13,900	14,553	164,600	165,066	466	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	700	50	109	700	1,077	377	154%
Charter Tax	0	0	0	0	2	2	0%
Property Transfer Tax	13,400	1,300	1,698	13,400	17,856	4,456	133%
Property Tax	7,600	110	221	7,600	7,908	308	104%
Insurance Tax	126,600	680	909	126,600	135,847	9,247	107%
Departmental Collections	23,700	1,350	1,766	23,700	26,344	2,644	111%
Corporation Net Income Tax	160,300	25,000	71,684	160,300	366,316	206,016	229%
Miscellaneous Receipts	11,000	2,500	112	11,000	2,467	(8,533)	22%
Miscellaneous Transfers	2,000	210	196	2,000	16,740	14,740	837%
Interest Income	5,500	500	4,575	5,500	(1,705)	(7,205)	-31%
Severance Tax	329,925	40,200	120,868	329,925	768,794	438,869	233%
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	65,000	65,000	0	100%
Video Lottery Transfers	0	0	29	0	554	554	0%
Liquor License Renewal	766	46	45	766	766	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	655	10,000	9,009	(991)	90%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,579,841	\$ 461,166	\$ 662,409	\$ 4,579,841	\$ 5,887,899	\$ 1,308,058	
Increase or Decrease Over Estimate			\$ 201,243		\$ 1,308,058		
Percent Collected			144%		129%		

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, 2022

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JUNE 2021 VS JUNE 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections June 2021	Actual Collections June 2022	Actual Collections 12 Months July 20-June 21	Actual Collections 12 Months July 21-June 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 16,640	\$ 14,325	\$ 133,128	\$ 110,502	\$ (22,626)	-17%
Consumer Sales Tax/Use Tax	175,752	192,849	1,537,245	1,655,483	118,238	8%
Personal Income Tax	156,274	232,131	2,253,788	2,502,828	249,040	11%
Liquor Profit Transfers	2,905	4,630	25,587	29,474	3,887	15%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	1,102	1,054	7,877	7,571	(306)	-4%
Tobacco Products Tax	16,389	14,553	171,187	165,066	(6,121)	-4%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	77	109	797	1,077	280	35%
Charter Tax	1	0	12	2	(10)	-83%
Property Transfer Tax	1,581	1,698	15,943	17,856	1,913	12%
Property Tax	279	221	8,122	7,908	(214)	-3%
Insurance Tax	705	909	118,061	135,847	17,786	15%
Departmental Collections	1,407	1,766	23,880	26,344	2,464	10%
Corporation Net Income Tax	63,859	71,684	320,487	366,316	45,829	14%
Miscellaneous Receipts	190	112	8,568	2,467	(6,101)	-71%
Miscellaneous Transfers	980	196	1,710	16,740	15,030	879%
Interest Income	750	4,575	9,661	(1,705)	(11,366)	-118%
Severance Tax	56,321	120,868	274,256	768,794	494,538	180%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	0	0	65,000	65,000	0	0%
Video Lottery Transfers	45	29	317	554	237	75%
Liquor License Renewal	45	45	1,951	766	(1,185)	-61%
Senior Citizen Tax Credit Reimbursement	0	655	10,000	9,009	(991)	-10%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 495,302	\$ 662,409	\$ 4,987,577	\$ 5,887,899	\$ 900,322	
Increase or Decrease Over Prior Period		\$ 167,107		\$ 900,322		
% Increase or Decrease Over Prior Period		34%		18%		