

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2023
JULY 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections July 2022	Actual Collections July 2022	Estimated Collections 1 Month July 22-July 22	Actual Collections 1 Month July 22-July 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 8,800	\$ 7,285	\$ 8,800	\$ 7,285	\$ (1,515)	83%
Consumer Sales Tax/Use Tax	1,510,488	85,839	96,278	85,839	96,278	10,439	112%
Personal Income Tax	2,190,000	146,950	161,223	146,950	161,223	14,273	110%
Liquor Profit Transfers	26,500	2,500	2,789	2,500	2,789	289	112%
Beer Tax and Licenses	7,500	650	706	650	706	56	109%
Tobacco Products Tax	162,200	14,400	13,883	14,400	13,883	(517)	96%
Business Franchise Fees	800	60	86	60	86	26	143%
Property Transfer Tax	12,000	1,500	1,648	1,500	1,648	148	110%
Property Tax	8,300	150	81	150	81	(69)	54%
Insurance Tax	92,600	17,300	24,786	17,300	24,786	7,486	143%
Departmental Collections	24,900	1,600	1,209	1,600	1,209	(391)	76%
Corporation Net Income Tax	150,000	4,000	14,419	4,000	14,419	10,419	360%
Miscellaneous Transfers	2,000	40	0	40	0	(40)	0%
Interest Income	5,970	440	634	440	634	194	144%
Severance Tax	250,000	3,000	54,641	3,000	54,641	51,641	1821%
Miscellaneous Receipts	3,000	120	93	120	93	(27)	78%
HB 102 - Lottery Transfers	65,000	0	0	0	0	0	0%
Soft Drink Excise Tax	14,000	1,200	1,237	1,200	1,237	37	103%
Liquor License Renewal	766	101	101	101	101	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	0	0	0	0%
Charter Tax	0	0	0	0	0	0	0%
Video Lottery Transfers	0	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,636,024	\$ 288,650	\$ 381,099	\$ 288,650	\$ 381,099	\$ 92,449	
Increase or Decrease Over Estimate			\$ 92,449		\$ 92,449		
Percent Collected			132%		132%		

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, 2022

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

GENERAL REVENUE FUND

SOURCE	Actual Collections July 2021	Actual Collections July 2022	Actual Collections 1 Month July 21-July 21	Actual Collections 1 Month July 22-July 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 7,840	\$ 7,285	\$ 7,840	\$ 7,285	\$ (555)	-7%
Consumer Sales Tax/Use Tax	89,779	96,278	89,779	96,278	6,499	7%
Personal Income Tax	141,777	161,223	141,777	161,223	19,446	14%
Liquor Profit Transfers	2,549	2,789	2,549	2,789	240	9%
Beer Tax and Licenses	764	706	764	706	(58)	-8%
Tobacco Products Tax	14,511	13,883	14,511	13,883	(628)	-4%
Business Franchise Fees	95	86	95	86	(9)	-9%
Property Transfer Tax	2,071	1,648	2,071	1,648	(423)	-20%
Property Tax	11	81	11	81	70	636%
Insurance Tax	29,593	24,786	29,593	24,786	(4,807)	-16%
Departmental Collections	1,506	1,209	1,506	1,209	(297)	-20%
Corporation Net Income Tax	11,078	14,419	11,078	14,419	3,341	30%
Miscellaneous Transfers	293	0	293	0	(293)	-100%
Interest Income	239	634	239	634	395	165%
Severance Tax	3,418	54,641	3,418	54,641	51,223	1499%
Miscellaneous Receipts	121	93	121	93	(28)	-23%
HB 102 - Lottery Transfers	0	0	0	0	0	0%
Soft Drink Excise Tax	0	1,237	0	1,237	1,237	0%
Liquor License Renewal	101	101	101	101	0	0%
Senior Citizen Tax Credit Reimbursement	0	0	0	0	0	0%
Charter Tax	0	0	0	0	0	0%
Video Lottery Transfers	60	0	60	0	(60)	-100%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 305,806	\$ 381,099	\$ 305,806	\$ 381,099	\$ 75,293	
Increase or Decrease Over Prior Period		\$ 75,293		\$ 75,293		
% Increase or Decrease Over Prior Period		25%		25%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2023
AUGUST 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections August 2022	Actual Collections August 2022	Estimated Collections 2 Months July 22-August 22	Actual Collections 2 Months July 22-August 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 8,500	\$ 10,994	\$ 17,300	\$ 18,279	\$ 979	106%
Consumer Sales Tax/Use Tax	1,510,488	130,800	150,884	216,639	247,162	30,523	114%
Personal Income Tax	2,190,000	170,850	186,022	317,800	347,245	29,445	109%
Liquor Profit Transfers	26,500	2,500	2,174	5,000	4,963	(37)	99%
Beer Tax and Licenses	7,500	600	575	1,250	1,281	31	102%
Tobacco Products Tax	162,200	14,400	14,774	28,800	28,657	(143)	100%
Business Franchise Fees	800	60	(24)	120	62	(58)	52%
Property Transfer Tax	12,000	1,100	1,285	2,600	2,932	332	113%
Property Tax	8,300	350	397	500	478	(22)	96%
Insurance Tax	92,600	200	416	17,500	25,201	7,701	144%
Departmental Collections	24,900	1,500	1,625	3,100	2,834	(266)	91%
Corporation Net Income Tax	150,000	2,000	(6,128)	6,000	8,291	2,291	138%
Miscellaneous Transfers	2,000	100	172	140	172	32	123%
Interest Income	5,970	500	6,372	940	7,006	6,066	745%
Severance Tax	250,000	23,400	129,207	26,400	183,849	157,449	696%
Miscellaneous Receipts	3,000	140	236	260	329	69	127%
HB 102 - Lottery Transfers	65,000	6,750	6,285	6,750	6,285	(465)	93%
Soft Drink Excise Tax	14,000	1,200	786	2,400	2,022	(378)	84%
Liquor License Renewal	766	45	117	146	218	72	149%
Senior Citizen Tax Credit Reimbursement	10,000	200	827	200	827	627	414%
Charter Tax	0	0	0	0	1	1	0%
Video Lottery Transfers	0	0	3	0	3	3	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,636,024	\$ 365,195	\$ 506,999	\$ 653,845	\$ 888,097	\$ 234,252	
Increase or Decrease Over Estimate			\$ 141,804		\$ 234,252		
Percent Collected			139%		136%		

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, 2022

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

GENERAL REVENUE FUND

SOURCE	Actual Collections August 2021	Actual Collections August 2022	Actual Collections 2 Months July 21-August 21	Actual Collections 2 Months July 22-August 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,614	\$ 10,994	\$ 17,454	\$ 18,279	\$ 825	5%
Consumer Sales Tax/Use Tax	141,173	150,884	230,952	247,162	16,210	7%
Personal Income Tax	154,498	186,022	296,275	347,245	50,970	17%
Liquor Profit Transfers	2,118	2,174	4,666	4,963	297	6%
Beer Tax and Licenses	575	575	1,339	1,281	(58)	-4%
Tobacco Products Tax	14,486	14,774	28,997	28,657	(340)	-1%
Business Franchise Fees	117	(24)	212	62	(150)	-71%
Property Transfer Tax	1,650	1,285	3,721	2,932	(789)	-21%
Property Tax	336	397	346	478	132	38%
Insurance Tax	394	416	29,987	25,201	(4,786)	-16%
Departmental Collections	1,606	1,625	3,113	2,834	(279)	-9%
Corporation Net Income Tax	2,614	(6,128)	13,692	8,291	(5,401)	-39%
Miscellaneous Transfers	421	172	715	172	(543)	-76%
Interest Income	722	6,372	960	7,006	6,046	630%
Severance Tax	45,915	129,207	49,333	183,849	134,516	273%
Miscellaneous Receipts	215	236	336	329	(7)	-2%
HB 102 - Lottery Transfers	6,769	6,285	6,769	6,285	(484)	-7%
Soft Drink Excise Tax	0	786	0	2,022	2,022	0%
Liquor License Renewal	45	117	147	218	71	48%
Senior Citizen Tax Credit Reimbursement	181	827	181	827	646	357%
Charter Tax	(2)	0	(2)	1	3	-150%
Video Lottery Transfers	3	3	63	3	(60)	-95%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 383,450	\$ 506,999	\$ 689,256	\$ 888,097	\$ 198,841	
Increase or Decrease Over Prior Period		\$ 123,549		\$ 198,841		
% Increase or Decrease Over Prior Period		32%		29%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2023
SEPTEMBER 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections September 2022	Actual Collections September 2022	Estimated Collections 3 Months July 22-Sept 22	Actual Collections 3 Months July 22-Sept 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 7,700	\$ 8,938	\$ 25,000	\$ 27,217	\$ 2,217	109%
Consumer Sales Tax/Use Tax	1,510,488	128,700	147,693	345,339	394,856	49,517	114%
Personal Income Tax	2,190,000	215,250	260,915	533,050	608,160	75,110	114%
Liquor Profit Transfers	26,500	2,500	3,529	7,500	8,492	992	113%
Beer Tax and Licenses	7,500	700	556	1,950	1,837	(113)	94%
Tobacco Products Tax	162,200	14,700	14,156	43,500	42,813	(687)	98%
Business Franchise Fees	800	80	124	200	187	(13)	94%
Property Transfer Tax	12,000	1,100	1,416	3,700	4,348	648	118%
Property Tax	8,300	2,900	2,958	3,400	3,436	36	101%
Insurance Tax	92,600	400	370	17,900	25,571	7,671	143%
Departmental Collections	24,900	1,600	1,539	4,700	4,373	(327)	93%
Corporation Net Income Tax	150,000	40,000	94,630	46,000	102,921	56,921	224%
Miscellaneous Transfers	2,000	1,000	90	1,140	262	(878)	23%
Interest Income	5,970	500	5,401	1,440	12,407	10,967	862%
Severance Tax	250,000	21,000	88,302	47,400	272,150	224,750	574%
Miscellaneous Receipts	3,000	100	216	360	545	185	151%
HB 102 - Lottery Transfers	65,000	6,500	6,562	13,250	12,847	(403)	97%
Soft Drink Excise Tax	14,000	1,200	1,191	3,600	3,214	(386)	89%
Liquor License Renewal	766	45	125	191	343	152	180%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	200	827	627	414%
Charter Tax	0	0	1	0	1	1	0%
Video Lottery Transfers	0	0	48	0	51	51	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,636,024	\$ 445,975	\$ 638,760	\$ 1,099,820	\$ 1,526,858	\$ 427,038	
Increase or Decrease Over Estimate			\$ 192,785		\$ 427,038		
Percent Collected			143%		139%		

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 3, 2022

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

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2021	Actual Collections September 2022	Actual Collections 3 Months July 21-Sept 21	Actual Collections 3 Months July 22-Sept 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,974	\$ 8,938	\$ 26,429	\$ 27,217	\$ 788	3%
Consumer Sales Tax/Use Tax	139,076	147,693	370,028	394,856	24,828	7%
Personal Income Tax	216,451	260,915	512,725	608,160	95,435	19%
Liquor Profit Transfers	2,021	3,529	6,687	8,492	1,805	27%
Beer Tax and Licenses	623	556	1,961	1,837	(124)	-6%
Tobacco Products Tax	14,884	14,156	43,881	42,813	(1,068)	-2%
Business Franchise Fees	107	124	319	187	(132)	-41%
Property Transfer Tax	1,513	1,416	5,234	4,348	(886)	-17%
Property Tax	2,823	2,958	3,169	3,436	267	8%
Insurance Tax	446	370	30,433	25,571	(4,862)	-16%
Departmental Collections	1,369	1,539	4,482	4,373	(109)	-2%
Corporation Net Income Tax	61,589	94,630	75,281	102,921	27,640	37%
Miscellaneous Transfers	14	90	728	262	(466)	-64%
Interest Income	347	5,401	1,307	12,407	11,100	849%
Severance Tax	47,473	88,302	96,806	272,150	175,344	181%
Miscellaneous Receipts	214	216	550	545	(5)	-1%
HB 102 - Lottery Transfers	6,518	6,562	13,288	12,847	(441)	-3%
Soft Drink Excise Tax	0	1,191	0	3,214	3,214	0%
Liquor License Renewal	45	125	191	343	152	80%
Senior Citizen Tax Credit Reimbursement	0	0	181	827	646	357%
Charter Tax	1	1	(1)	1	2	-200%
Video Lottery Transfers	32	48	96	51	(45)	-47%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 504,520	\$ 638,760	\$ 1,193,775	\$ 1,526,858	\$ 333,083	
Increase or Decrease Over Prior Period		\$ 134,240		\$ 333,083		
% Increase or Decrease Over Prior Period		27%		28%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2023
OCTOBER 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections October 2022	Actual Collections October 2022	Estimated Collections 4 Months July 22-Oct 22	Actual Collections 4 Months July 22-Oct 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 8,600	\$ 8,596	\$ 33,600	\$ 35,813	\$ 2,213	107%
Consumer Sales Tax/Use Tax	1,510,488	102,300	123,486	447,639	518,342	70,703	116%
Personal Income Tax	2,190,000	170,100	215,129	703,150	823,288	120,138	117%
Liquor Profit Transfers	26,500	2,500	2,525	10,000	11,018	1,018	110%
Beer Tax and Licenses	7,500	650	491	2,600	2,327	(273)	90%
Tobacco Products Tax	162,200	14,200	12,658	57,700	55,471	(2,229)	96%
Business Franchise Fees	800	60	63	260	249	(11)	96%
Property Transfer Tax	12,000	1,000	1,356	4,700	5,705	1,005	121%
Property Tax	8,300	1,100	984	4,500	4,420	(80)	98%
Insurance Tax	92,600	17,300	24,688	35,200	50,260	15,060	143%
Departmental Collections	24,900	1,500	1,333	6,200	5,706	(494)	92%
Corporation Net Income Tax	150,000	5,000	19,145	51,000	122,065	71,065	239%
Miscellaneous Transfers	2,000	100	0	1,240	262	(978)	21%
Interest Income	5,970	400	4,537	1,840	16,944	15,104	921%
Severance Tax	250,000	12,000	69,080	59,400	341,230	281,830	574%
Miscellaneous Receipts	3,000	120	191	480	735	255	153%
HB 102 - Lottery Transfers	65,000	6,000	6,143	19,250	18,990	(260)	99%
Soft Drink Excise Tax	14,000	1,500	1,515	5,100	4,730	(370)	93%
Liquor License Renewal	766	101	99	292	442	150	151%
Senior Citizen Tax Credit Reimbursement	10,000	300	564	500	1,390	890	278%
Charter Tax	0	0	0	0	2	2	0%
Video Lottery Transfers	0	0	12	0	63	63	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,636,024	\$ 344,831	\$ 492,595	\$ 1,444,651	\$ 2,019,452	\$ 574,801	
Increase or Decrease Over Estimate			\$ 147,764		\$ 574,801		
Percent Collected			143%		140%		

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, 2022

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

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2021	Actual Collections October 2022	Actual Collections 4 Months July 21-Oct 21	Actual Collections 4 Months July 22-Oct 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 6,416	\$ 8,596	\$ 32,844	\$ 35,813	\$ 2,969	9%
Consumer Sales Tax/Use Tax	114,098	123,486	484,126	518,342	34,216	7%
Personal Income Tax	172,349	215,129	685,074	823,288	138,214	20%
Liquor Profit Transfers	3,015	2,525	9,702	11,018	1,316	14%
Beer Tax and Licenses	555	491	2,517	2,327	(190)	-8%
Tobacco Products Tax	14,336	12,658	58,217	55,471	(2,746)	-5%
Business Franchise Fees	68	63	387	249	(138)	-36%
Property Transfer Tax	1,421	1,356	6,655	5,705	(950)	-14%
Property Tax	1,085	984	4,254	4,420	166	4%
Insurance Tax	29,554	24,688	59,987	50,260	(9,727)	-16%
Departmental Collections	1,581	1,333	6,062	5,706	(356)	-6%
Corporation Net Income Tax	11,589	19,145	86,870	122,065	35,195	41%
Miscellaneous Transfers	0	0	728	262	(466)	-64%
Interest Income	(398)	4,537	909	16,944	16,035	1764%
Severance Tax	19,459	69,080	116,265	341,230	224,965	193%
Miscellaneous Receipts	191	191	741	735	(6)	-1%
HB 102 - Lottery Transfers	5,964	6,143	19,252	18,990	(262)	-1%
Soft Drink Excise Tax	0	1,515	0	4,730	4,730	0%
Liquor License Renewal	101	99	293	442	149	51%
Senior Citizen Tax Credit Reimbursement	377	564	558	1,390	832	149%
Charter Tax	0	0	(1)	2	3	-300%
Video Lottery Transfers	17	12	113	63	(50)	-44%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 381,778	\$ 492,595	\$ 1,575,553	\$ 2,019,452	\$ 443,899	
Increase or Decrease Over Prior Period		\$ 110,817		\$ 443,899		
% Increase or Decrease Over Prior Period		29%		28%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2023
NOVEMBER 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections November 2022	Actual Collections November 2022	Estimated Collections 5 Months July 22-Nov 22	Actual Collections 5 Months July 22-Nov 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 7,000	\$ 6,848	\$ 40,600	\$ 42,661	\$ 2,061	105%
Consumer Sales Tax/Use Tax	1,510,488	138,100	153,201	585,739	671,543	85,804	115%
Personal Income Tax	2,190,000	169,340	158,918	872,490	982,206	109,716	113%
Liquor Profit Transfers	26,500	2,000	2,018	12,000	13,036	1,036	109%
Beer Tax and Licenses	7,500	550	574	3,150	2,902	(248)	92%
Tobacco Products Tax	162,200	12,900	14,404	70,600	69,875	(725)	99%
Business Franchise Fees	800	60	30	320	279	(41)	87%
Property Transfer Tax	12,000	1,100	1,123	5,800	6,828	1,028	118%
Property Tax	8,300	450	378	4,950	4,799	(151)	97%
Insurance Tax	92,600	200	585	35,400	50,845	15,445	144%
Departmental Collections	24,900	1,600	1,406	7,800	7,112	(688)	91%
Corporation Net Income Tax	150,000	2,000	11,830	53,000	133,895	80,895	253%
Miscellaneous Transfers	2,000	20	0	1,260	262	(998)	21%
Interest Income	5,970	520	8,835	2,360	25,779	23,419	1092%
Severance Tax	250,000	24,000	112,366	83,400	453,596	370,196	544%
Miscellaneous Receipts	3,000	120	226	600	961	361	160%
HB 102 - Lottery Transfers	65,000	6,450	6,340	25,700	25,330	(370)	99%
Soft Drink Excise Tax	14,000	1,100	1,092	6,200	5,822	(378)	94%
Liquor License Renewal	766	45	43	337	485	148	144%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	1,390	890	278%
Charter Tax	0	0	0	0	2	2	0%
Video Lottery Transfers	0	0	7	0	70	70	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,636,024	\$ 367,555	\$ 480,224	\$ 1,812,206	\$ 2,499,676	\$ 687,470	
Increase or Decrease Over Estimate			\$ 112,669		\$ 687,470		
Percent Collected			131%		138%		

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, 2022

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

GENERAL REVENUE FUND

SOURCE	Actual Collections November 2021	Actual Collections November 2022	Actual Collections 5 Months July 21-Nov 21	Actual Collections 5 Months July 22-Nov 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 8,776	\$ 6,848	\$ 41,620	\$ 42,661	\$ 1,041	3%
Consumer Sales Tax/Use Tax	149,223	153,201	633,349	671,543	38,194	6%
Personal Income Tax	169,797	158,918	854,871	982,206	127,335	15%
Liquor Profit Transfers	2,008	2,018	11,710	13,036	1,326	11%
Beer Tax and Licenses	610	574	3,126	2,902	(224)	-7%
Tobacco Products Tax	13,051	14,404	71,268	69,875	(1,393)	-2%
Business Franchise Fees	35	30	422	279	(143)	-34%
Property Transfer Tax	1,403	1,123	8,058	6,828	(1,230)	-15%
Property Tax	447	378	4,701	4,799	98	2%
Insurance Tax	360	585	60,347	50,845	(9,502)	-16%
Departmental Collections	1,403	1,406	7,466	7,112	(354)	-5%
Corporation Net Income Tax	6,838	11,830	93,708	133,895	40,187	43%
Miscellaneous Transfers	269	0	997	262	(735)	-74%
Interest Income	(712)	8,835	197	25,779	25,582	12986%
Severance Tax	75,353	112,366	191,618	453,596	261,978	137%
Miscellaneous Receipts	233	226	974	961	(13)	-1%
HB 102 - Lottery Transfers	6,432	6,340	25,684	25,330	(354)	-1%
Soft Drink Excise Tax	0	1,092	0	5,822	5,822	0%
Liquor License Renewal	45	43	338	485	147	43%
Senior Citizen Tax Credit Reimbursement	0	0	558	1,390	832	149%
Charter Tax	1	0	0	2	2	0%
Video Lottery Transfers	0	7	113	70	(43)	-38%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 435,572	\$ 480,224	\$ 2,011,125	\$ 2,499,676	\$ 488,551	
Increase or Decrease Over Prior Period		\$ 44,652		\$ 488,551		
% Increase or Decrease Over Prior Period		10%		24%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2023
DECEMBER 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections December 2022	Actual Collections December 2022	Estimated Collections 6 Months July 22-Dec 22	Actual Collections 6 Months July 22-Dec 22	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 7,200	\$ 8,188	\$ 47,800	\$ 50,849	\$ 3,049	106%
Consumer Sales Tax/Use Tax	1,510,488	142,500	161,119	728,239	832,662	104,423	114%
Personal Income Tax	2,190,000	174,800	195,284	1,047,290	1,177,490	130,200	112%
Liquor Profit Transfers	26,500	2,000	4,011	14,000	17,047	3,047	122%
Beer Tax and Licenses	7,500	450	515	3,600	3,416	(184)	95%
Tobacco Products Tax	162,200	13,600	13,059	84,200	82,933	(1,267)	98%
Business Franchise Fees	800	80	55	400	334	(66)	83%
Property Transfer Tax	12,000	900	1,030	6,700	7,858	1,158	117%
Property Tax	8,300	200	100	5,150	4,899	(251)	95%
Insurance Tax	92,600	200	31	35,600	50,875	15,275	143%
Departmental Collections	24,900	1,700	1,792	9,500	8,903	(597)	94%
Corporation Net Income Tax	150,000	31,000	59,313	84,000	193,207	109,207	230%
Miscellaneous Transfers	2,000	180	0	1,440	262	(1,178)	18%
Interest Income	5,970	520	13,171	2,880	38,950	36,070	1352%
Severance Tax	250,000	24,000	87,255	107,400	540,852	433,452	504%
Miscellaneous Receipts	3,000	600	192	1,200	1,153	(47)	96%
HB 102 - Lottery Transfers	65,000	5,900	6,070	31,600	31,400	(200)	99%
Soft Drink Excise Tax	14,000	1,100	1,145	7,300	6,966	(334)	95%
Liquor License Renewal	766	46	80	383	565	182	147%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	1,390	890	278%
Charter Tax	0	0	1	0	3	3	0%
Video Lottery Transfers	0	0	139	0	209	209	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,636,024	\$ 406,976	\$ 552,547	\$ 2,219,182	\$ 3,052,224	\$ 833,042	
Increase or Decrease Over Estimate			\$ 145,571		\$ 833,042		
Percent Collected			136%		138%		

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 2021 VS DECEMBER 2022
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2021	Actual Collections December 2022	Actual Collections 6 Months July 21-Dec 21	Actual Collections 6 Months July 22-Dec 22	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 3,307	\$ 8,188	\$ 44,927	\$ 50,849	\$ 5,922	13%
Consumer Sales Tax/Use Tax	153,997	161,119	787,346	832,662	45,316	6%
Personal Income Tax	181,831	195,284	1,036,702	1,177,490	140,788	14%
Liquor Profit Transfers	2,011	4,011	13,721	17,047	3,326	24%
Beer Tax and Licenses	473	515	3,599	3,416	(183)	-5%
Tobacco Products Tax	13,743	13,059	85,011	82,933	(2,078)	-2%
Business Franchise Fees	86	55	509	334	(175)	-34%
Property Transfer Tax	1,384	1,030	9,442	7,858	(1,584)	-17%
Property Tax	163	100	4,864	4,899	35	1%
Insurance Tax	270	31	60,617	50,875	(9,742)	-16%
Departmental Collections	1,526	1,792	8,992	8,903	(89)	-1%
Corporation Net Income Tax	79,144	59,313	172,852	193,207	20,355	12%
Miscellaneous Transfers	324	0	1,321	262	(1,059)	-80%
Interest Income	(176)	13,171	21	38,950	38,929	185377%
Severance Tax	62,575	87,255	254,193	540,852	286,659	113%
Miscellaneous Receipts	167	192	1,141	1,153	12	1%
HB 102 - Lottery Transfers	5,916	6,070	31,600	31,400	(200)	-1%
Soft Drink Excise Tax	0	1,145	0	6,966	6,966	0%
Liquor License Renewal	45	80	383	565	182	47%
Senior Citizen Tax Credit Reimbursement	0	0	558	1,390	832	149%
Charter Tax	1	1	1	3	2	182%
Video Lottery Transfers	41	139	154	209	55	36%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 506,828	\$ 552,547	\$ 2,517,954	\$ 3,052,224	\$ 534,270	
Increase or Decrease Over Prior Period		\$ 45,719		\$ 534,270		
% Increase or Decrease Over Prior Period		9%		21%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2023
JANUARY 2023
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections January 2023	Actual Collections January 2023	Estimated Collections 7 Months July 22-Jan 23	Actual Collections 7 Months July 22-Jan 23	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 8,200	\$ 8,841	\$ 56,000	\$ 59,690	\$ 3,690	107%
Consumer Sales Tax/Use Tax	1,510,488	136,300	153,560	864,539	986,221	121,682	114%
Personal Income Tax	2,190,000	253,900	305,308	1,301,190	1,482,798	181,608	114%
Liquor Profit Transfers	26,500	2,000	3,018	16,000	20,064	4,064	125%
Beer Tax and Licenses	7,500	500	503	4,100	3,919	(181)	96%
Tobacco Products Tax	162,200	12,700	10,731	96,900	93,664	(3,236)	97%
Business Franchise Fees	800	80	104	480	437	(43)	91%
Property Transfer Tax	12,000	950	1,061	7,650	8,918	1,268	117%
Property Tax	8,300	150	118	5,300	5,017	(283)	95%
Insurance Tax	92,600	200	356	35,800	51,231	15,431	143%
Departmental Collections	24,900	8,500	10,415	18,000	19,318	1,318	107%
Corporation Net Income Tax	150,000	4,000	18,240	88,000	211,447	123,447	240%
Miscellaneous Transfers	2,000	80	294	1,520	557	(963)	37%
Interest Income	5,970	450	13,011	3,330	51,961	48,631	1560%
Severance Tax	250,000	26,000	90,342	133,400	631,194	497,794	473%
Miscellaneous Receipts	3,000	100	200	1,300	1,352	52	104%
HB 102 - Lottery Transfers	65,000	6,600	6,626	38,200	38,026	(174)	100%
Soft Drink Excise Tax	14,000	1,100	1,319	8,400	8,285	(115)	99%
Liquor License Renewal	766	101	99	484	663	179	137%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	500	1,390	890	278%
Charter Tax	0	0	0	0	3	3	0%
Video Lottery Transfers	0	0	0	0	209	209	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,636,024	\$ 461,911	\$ 624,145	\$ 2,681,093	\$ 3,676,369	\$ 995,276	
Increase or Decrease Over Estimate			\$ 162,234		\$ 995,276		
Percent Collected			135%		137%		

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, 2023

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JANUARY 2022 VS JANUARY 2023
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections January 2022	Actual Collections January 2023	Actual Collections 7 Months July 21-Jan 22	Actual Collections 7 Months July 22-Jan 23	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,488	\$ 8,841	\$ 56,415	\$ 59,690	\$ 3,275	6%
Consumer Sales Tax/Use Tax	149,343	153,560	936,689	986,221	49,532	5%
Personal Income Tax	289,525	305,308	1,326,227	1,482,798	156,571	12%
Liquor Profit Transfers	2,014	3,018	15,735	20,064	4,329	28%
Beer Tax and Licenses	519	503	4,118	3,919	(199)	-5%
Tobacco Products Tax	12,792	10,731	97,803	93,664	(4,139)	-4%
Business Franchise Fees	127	104	635	437	(198)	-31%
Property Transfer Tax	1,562	1,061	11,004	8,918	(2,086)	-19%
Property Tax	114	118	4,979	5,017	38	1%
Insurance Tax	263	356	60,880	51,231	(9,649)	-16%
Departmental Collections	9,590	10,415	18,582	19,318	736	4%
Corporation Net Income Tax	8,994	18,240	181,846	211,447	29,601	16%
Miscellaneous Transfers	0	294	1,321	557	(764)	-58%
Interest Income	75	13,011	95	51,961	51,866	54596%
Severance Tax	81,916	90,342	336,109	631,194	295,085	88%
Miscellaneous Receipts	270	200	1,411	1,352	(59)	-4%
HB 102 - Lottery Transfers	6,564	6,626	38,164	38,026	(138)	0%
Soft Drink Excise Tax	0	1,319	0	8,285	8,285	0%
Liquor License Renewal	101	99	484	663	179	37%
Senior Citizen Tax Credit Reimbursement	0	0	558	1,390	832	149%
Charter Tax	0	0	1	3	2	188%
Video Lottery Transfers	1	0	156	209	53	34%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 575,258	\$ 624,145	\$ 3,093,212	\$ 3,676,369	\$ 583,157	
Increase or Decrease Over Prior Period		\$ 48,887		\$ 583,157		
% Increase or Decrease Over Prior Period		8%		19%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2023
FEBRUARY 2023
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections February 2023	Actual Collections February 2023	Estimated Collections 8 Months July 22-Feb 23	Actual Collections 8 Months July 22-Feb 23	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 9,600	\$ 13,895	\$ 65,600	\$ 73,586	\$ 7,986	112%
Consumer Sales Tax/Use Tax	1,510,488	116,550	143,177	981,089	1,129,399	148,310	115%
Personal Income Tax	2,190,000	105,100	122,040	1,406,290	1,604,838	198,548	114%
Liquor Profit Transfers	26,500	2,000	2,001	18,000	22,065	4,065	123%
Beer Tax and Licenses	7,500	460	366	4,560	4,285	(275)	94%
Tobacco Products Tax	162,200	11,100	12,662	108,000	106,326	(1,674)	98%
Business Franchise Fees	800	60	94	540	531	(9)	98%
Property Transfer Tax	12,000	800	789	8,450	9,707	1,257	115%
Property Tax	8,300	300	165	5,600	5,182	(418)	93%
Insurance Tax	92,600	9,300	8,638	45,100	59,869	14,769	133%
Departmental Collections	24,900	1,200	1,279	19,200	20,597	1,397	107%
Corporation Net Income Tax	150,000	1,000	2,973	89,000	214,421	125,421	241%
Miscellaneous Transfers	2,000	40	0	1,560	557	(1,003)	36%
Interest Income	5,970	550	16,335	3,880	68,297	64,417	1760%
Severance Tax	250,000	28,000	70,989	161,400	702,183	540,783	435%
Miscellaneous Receipts	3,000	580	256	1,880	1,608	(272)	86%
HB 102 - Lottery Transfers	65,000	6,200	8,822	44,400	46,848	2,448	106%
Soft Drink Excise Tax	14,000	1,000	1,011	9,400	9,296	(104)	99%
Liquor License Renewal	766	45	43	529	706	177	133%
Senior Citizen Tax Credit Reimbursement	10,000	1,300	1,415	1,800	2,805	1,005	156%
Charter Tax	0	0	0	0	3	3	0%
Video Lottery Transfers	0	0	77	0	286	286	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,636,024	\$ 295,185	\$ 407,027	\$ 2,976,278	\$ 4,083,396	\$ 1,107,118	
Increase or Decrease Over Estimate			\$ 111,842		\$ 1,107,118		
Percent Collected			138%		137%		

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, 2023

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
FEBRUARY 2022 VS FEBRUARY 2023
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections February 2022	Actual Collections February 2023	Actual Collections 8 Months July 21-Feb 22	Actual Collections 8 Months July 22-Feb 23	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 12,063	\$ 13,895	\$ 68,477	\$ 73,586	\$ 5,109	7%
Consumer Sales Tax/Use Tax	125,907	143,177	1,062,596	1,129,399	66,803	6%
Personal Income Tax	109,911	122,040	1,436,138	1,604,838	168,700	12%
Liquor Profit Transfers	2,005	2,001	17,739	22,065	4,326	24%
Beer Tax and Licenses	494	366	4,612	4,285	(327)	-7%
Tobacco Products Tax	11,190	12,662	108,993	106,326	(2,667)	-2%
Business Franchise Fees	46	94	682	531	(151)	-22%
Property Transfer Tax	1,143	789	12,147	9,707	(2,440)	-20%
Property Tax	275	165	5,254	5,182	(72)	-1%
Insurance Tax	15,393	8,638	76,274	59,869	(16,405)	-22%
Departmental Collections	1,339	1,279	19,922	20,597	675	3%
Corporation Net Income Tax	3,678	2,973	185,524	214,421	28,897	16%
Miscellaneous Transfers	15,223	0	16,544	557	(15,987)	-97%
Interest Income	(1,711)	16,335	(1,616)	68,297	69,913	-4326%
Severance Tax	80,438	70,989	416,547	702,183	285,636	69%
Miscellaneous Receipts	211	256	1,622	1,608	(14)	-1%
HB 102 - Lottery Transfers	6,205	8,822	44,368	46,848	2,480	6%
Soft Drink Excise Tax	0	1,011	0	9,296	9,296	0%
Liquor License Renewal	45	43	530	706	176	33%
Senior Citizen Tax Credit Reimbursement	1,306	1,415	1,863	2,805	942	51%
Charter Tax	0	0	2	3	1	44%
Video Lottery Transfers	23	77	178	286	108	61%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 385,184	\$ 407,027	\$ 3,478,396	\$ 4,083,396	\$ 605,000	
Increase or Decrease Over Prior Period		\$ 21,843		\$ 605,000		
% Increase or Decrease Over Prior Period		6%		17%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2023
MARCH 2023
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections March 2023	Actual Collections March 2023	Estimated Collections 9 Months July 22-Mar 23	Actual Collections 9 Months July 22-Mar 23	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 9,800	\$ 11,261	\$ 75,400	\$ 84,847	\$ 9,447	113%
Consumer Sales Tax/Use Tax	1,510,488	117,250	139,722	1,098,339	1,269,120	170,781	116%
Personal Income Tax	2,190,000	152,110	200,251	1,558,400	1,805,089	246,689	116%
Liquor Profit Transfers	26,500	2,000	2,010	20,000	24,075	4,075	120%
Beer Tax and Licenses	7,500	500	496	5,060	4,780	(280)	94%
Tobacco Products Tax	162,200	14,600	11,265	122,600	117,591	(5,009)	96%
Business Franchise Fees	800	60	109	600	641	41	107%
Property Transfer Tax	12,000	800	757	9,250	10,464	1,214	113%
Property Tax	8,300	1,340	1,230	6,940	6,412	(528)	92%
Insurance Tax	92,600	23,500	22,954	68,600	82,823	14,223	121%
Departmental Collections	24,900	1,200	1,795	20,400	22,392	1,992	110%
Corporation Net Income Tax	150,000	3,000	18,467	92,000	232,888	140,888	253%
Miscellaneous Transfers	2,000	120	127	1,680	683	(997)	41%
Interest Income	5,970	550	10,176	4,430	78,473	74,043	1771%
Severance Tax	250,000	20,600	84,781	182,000	786,965	604,965	432%
Miscellaneous Receipts	3,000	120	340	2,000	1,948	(52)	97%
HB 102 - Lottery Transfers	65,000	8,000	8,968	52,400	55,816	3,416	107%
Soft Drink Excise Tax	14,000	900	1,040	10,300	10,336	36	100%
Liquor License Renewal	766	45	43	574	749	175	130%
Senior Citizen Tax Credit Reimbursement	10,000	2,300	1,915	4,100	4,720	620	115%
Charter Tax	0	0	1	0	4	4	0%
Video Lottery Transfers	0	0	66	0	353	353	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,636,024	\$ 358,795	\$ 517,774	\$ 3,335,073	\$ 4,601,170	\$ 1,266,097	
Increase or Decrease Over Estimate			\$ 158,979		\$ 1,266,097		
Percent Collected			144%		138%		

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 3, 2023

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MARCH 2022 VS MARCH 2023
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections March 2022	Actual Collections March 2023	Actual Collections 9 Months July 21-Mar 22	Actual Collections 9 Months July 22-Mar 23	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,916	\$ 11,261	\$ 80,393	\$ 84,847	\$ 4,454	6%
Consumer Sales Tax/Use Tax	126,588	139,722	1,189,185	1,269,120	79,935	7%
Personal Income Tax	204,320	200,251	1,640,457	1,805,089	164,632	10%
Liquor Profit Transfers	2,001	2,010	19,740	24,075	4,335	22%
Beer Tax and Licenses	450	496	5,062	4,780	(282)	-6%
Tobacco Products Tax	14,781	11,265	123,774	117,591	(6,183)	-5%
Business Franchise Fees	124	109	805	641	(164)	-20%
Property Transfer Tax	1,108	757	13,255	10,464	(2,791)	-21%
Property Tax	1,044	1,230	6,298	6,412	114	2%
Insurance Tax	24,580	22,954	100,854	82,823	(18,031)	-18%
Departmental Collections	1,449	1,795	21,371	22,392	1,021	5%
Corporation Net Income Tax	5,848	18,467	191,372	232,888	41,516	22%
Miscellaneous Transfers	0	127	16,544	683	(15,861)	-96%
Interest Income	(774)	10,176	(2,390)	78,473	80,863	-3383%
Severance Tax	83,928	84,781	500,475	786,965	286,490	57%
Miscellaneous Receipts	256	340	1,878	1,948	70	4%
HB 102 - Lottery Transfers	8,217	8,968	52,585	55,816	3,231	6%
Soft Drink Excise Tax	0	1,040	0	10,336	10,336	0%
Liquor License Renewal	45	43	575	749	174	30%
Senior Citizen Tax Credit Reimbursement	2,091	1,915	3,954	4,720	766	19%
Charter Tax	0	1	2	4	2	84%
Video Lottery Transfers	154	66	332	353	21	6%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 488,126	\$ 517,774	\$ 3,966,521	\$ 4,601,170	\$ 634,649	
Increase or Decrease Over Prior Period		\$ 29,648		\$ 634,649		
% Increase or Decrease Over Prior Period		6%		16%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2023
APRIL 2023
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections April 2023	Actual Collections April 2023	Estimated Collections 10 Months Jul 2022 - Apr 2023	Actual Collections 10 Months Jul 2022 - Apr 2023	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 9,000	\$ 10,312	\$ 84,400	\$ 95,159	\$ 10,759	113%
Consumer Sales Tax/Use Tax	1,510,488	110,400	129,181	1,208,739	1,398,302	189,563	116%
Personal Income Tax	2,190,000	279,800	472,578	1,838,200	2,277,667	439,467	124%
Liquor Profit Transfers	26,500	2,000	2,006	22,000	26,082	4,082	119%
Beer Tax and Licenses	7,500	640	626	5,700	5,406	(294)	95%
Tobacco Products Tax	162,200	12,500	12,865	135,100	130,456	(4,644)	97%
Business Franchise Fees	800	60	203	660	843	183	128%
Property Transfer Tax	12,000	850	1,010	10,100	11,474	1,374	114%
Property Tax	8,300	1,000	1,006	7,940	7,418	(522)	93%
Insurance Tax	92,600	23,500	27,706	92,100	110,529	18,429	120%
Departmental Collections	24,900	1,500	1,552	21,900	23,944	2,044	109%
Corporation Net Income Tax	150,000	33,000	97,951	125,000	330,839	205,839	265%
Miscellaneous Transfers	2,000	50	103	1,730	786	(944)	45%
Interest Income	5,970	500	18,767	4,930	97,240	92,310	1972%
Severance Tax	250,000	18,000	35,558	200,000	822,522	622,522	411%
Miscellaneous Receipts	3,000	100	295	2,100	2,243	143	107%
HB 102 - Lottery Transfers	65,000	9,400	9,184	61,800	65,000	3,200	105%
Soft Drink Excise Tax	14,000	1,200	1,225	11,500	11,561	61	101%
Liquor License Renewal	766	101	99	675	847	172	125%
Senior Citizens Tax Credit Reimbursement	10,000	3,300	3,641	7,400	8,361	961	113%
Charter Tax	0	0	1	0	5	5	0%
Video Lottery Transfers	0	0	63	0	416	416	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,636,024	\$ 506,901	\$ 825,931	\$ 3,841,974	\$ 5,427,100	\$ 1,585,126	
Increase or Decrease Over Estimate			\$ 319,030		\$ 1,585,126		
Percentage Collected			163%		141%		

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 01, 2023

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
APRIL 2022 VS APRIL 2023
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2022	Actual Collections April 2023	Actual Collections 10 Months Jul 2021 - Apr 2022	Actual Collections 10 Months Jul 2022 - Apr 2023	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 9,853	\$ 10,312	\$ 90,247	\$ 95,159	\$ 4,912	5%
Consumer Sales Tax/Use Tax	122,719	129,181	1,311,903	1,398,302	86,399	7%
Personal Income Tax	448,509	472,578	2,088,968	2,277,667	188,699	9%
Liquor Profit Transfers	2,005	2,006	21,747	26,082	4,335	20%
Beer Tax and Licenses	621	626	5,684	5,406	(278)	-5%
Tobacco Products Tax	12,910	12,865	136,684	130,456	(6,228)	-5%
Business Franchise Fees	164	203	969	843	(126)	-13%
Property Transfer Tax	1,521	1,010	14,776	11,474	(3,302)	-22%
Property Tax	987	1,006	7,285	7,418	133	2%
Insurance Tax	32,463	27,706	133,316	110,529	(22,787)	-17%
Departmental Collections	1,689	1,552	23,058	23,944	886	4%
Corporation Net Income Tax	89,438	97,951	280,810	330,839	50,029	18%
Miscellaneous Transfers	0	103	16,544	786	(15,758)	-95%
Interest Income	633	18,767	(1,755)	97,240	98,995	-5641%
Severance Tax	54,758	35,558	555,233	822,522	267,289	48%
Miscellaneous Receipts	325	295	2,203	2,243	40	2%
HB 102 - Lottery Transfers	9,466	9,184	62,051	65,000	2,949	5%
Soft Drink Excise Tax	0	1,225	0	11,561	11,561	0%
Liquor License Renewal	101	99	674	847	173	26%
Senior Citizens Tax Credit Reimbursement	3,240	3,641	7,195	8,361	1,166	16%
Charter Tax	0	1	1	5	4	400%
Video Lottery Transfers	91	63	422	416	(6)	-1%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 791,493	\$ 825,931	\$ 4,758,015	\$ 5,427,100	\$ 669,085	
Increase or Decrease Over Prior Period		\$ 34,438		\$ 669,085		
% Increase or Decrease Over Prior Period		4%		14%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2023
MAY 2023
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections May 2023	Actual Collections May 2023	Estimated Collections 11 Months Jul 2022 - May 2023	Actual Collections 11 Months Jul 2022 - May 2023	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 8,000	\$ 11,128	\$ 92,400	\$ 106,288	\$ 13,888	115%
Consumer Sales Tax/Use Tax	1,510,488	138,800	155,005	1,347,539	1,553,307	205,768	115%
Personal Income Tax	2,190,000	142,400	185,512	1,980,600	2,463,179	482,579	124%
Liquor Profit Transfers	26,500	2,000	2,025	24,000	28,107	4,107	117%
Beer Tax and Licenses	7,500	870	839	6,570	6,245	(325)	95%
Tobacco Products Tax	162,200	13,300	13,260	148,400	143,716	(4,684)	97%
Business Franchise Fees	800	60	95	720	939	219	130%
Property Transfer Tax	12,000	950	1,012	11,050	12,486	1,436	113%
Property Tax	8,300	250	284	8,190	7,702	(488)	94%
Insurance Tax	92,600	250	459	92,350	110,987	18,637	120%
Departmental Collections	24,900	1,600	1,446	23,500	25,390	1,890	108%
Corporation Net Income Tax	150,000	3,000	13,990	128,000	344,829	216,829	269%
Miscellaneous Transfers	2,000	60	0	1,790	786	(1,004)	44%
Interest Income	5,970	500	18,294	5,430	115,534	110,104	2128%
Severance Tax	250,000	20,000	67,886	220,000	890,408	670,408	405%
Miscellaneous Receipts	3,000	200	128	2,300	2,371	71	103%
HB 102 - Lottery Transfers	65,000	3,200	0	65,000	65,000	0	100%
Soft Drink Excise Tax	14,000	1,200	1,084	12,700	12,645	(55)	100%
Liquor License Renewal	766	45	43	720	890	170	124%
Senior Citizens Tax Credit Reimbursement	10,000	2,600	1,110	10,000	9,471	(529)	95%
Charter Tax	0	0	0	0	5	5	0%
Video Lottery Transfers	0	0	153	0	568	568	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,636,024	\$ 339,285	\$ 473,753	\$ 4,181,259	\$ 5,900,854	\$ 1,719,595	
Increase or Decrease Over Estimate			\$ 134,468		\$ 1,719,595		
Percentage Collected			140%		141%		

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 01, 2023

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
MAY 2022 VS MAY 2023
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections May 2022	Actual Collections May 2023	Actual Collections 11 Months Jul 2021 - May 2022	Actual Collections 11 Months Jul 2022 - May 2023	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 5,931	\$ 11,128	\$ 96,178	\$ 106,288	\$ 10,110	11%
Consumer Sales Tax/Use Tax	150,731	155,005	1,462,634	1,553,307	90,673	6%
Personal Income Tax	181,730	185,512	2,270,698	2,463,179	192,481	8%
Liquor Profit Transfers	3,099	2,025	24,846	28,107	3,261	13%
Beer Tax and Licenses	833	839	6,517	6,245	(272)	-4%
Tobacco Products Tax	13,830	13,260	150,514	143,716	(6,798)	-5%
Business Franchise Fees	(2)	95	967	939	(28)	-3%
Property Transfer Tax	1,381	1,012	16,157	12,486	(3,671)	-23%
Property Tax	402	284	7,687	7,702	15	0%
Insurance Tax	1,621	459	134,937	110,987	(23,950)	-18%
Departmental Collections	1,519	1,446	24,577	25,390	813	3%
Corporation Net Income Tax	13,822	13,990	294,632	344,829	50,197	17%
Miscellaneous Transfers	0	0	16,544	786	(15,758)	-95%
Interest Income	(4,524)	18,294	(6,279)	115,534	121,813	-1940%
Severance Tax	92,693	67,886	647,926	890,408	242,482	37%
Miscellaneous Receipts	153	128	2,356	2,371	15	1%
HB 102 - Lottery Transfers	2,948	0	64,999	65,000	1	0%
Soft Drink Excise Tax	0	1,084	0	12,645	12,645	0%
Liquor License Renewal	45	43	719	890	171	24%
Senior Citizens Tax Credit Reimbursement	1,159	1,110	8,354	9,471	1,117	13%
Charter Tax	0	0	1	5	4	400%
Video Lottery Transfers	103	153	525	568	43	8%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 467,474	\$ 473,753	\$ 5,225,489	\$ 5,900,854	\$ 675,365	
Increase or Decrease Over Prior Period		\$ 6,279		\$ 675,365		
% Increase or Decrease Over Prior Period		1%		13%		

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2023
JUNE 2023
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2023	Estimated Collections June 2023	Actual Collections June 2023	Estimated Collections 12 Months Jul 2022 - Jun 2023	Actual Collections 12 Months Jul 2022 - Jun 2023	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 100,000	\$ 7,600	\$ 10,459	\$ 100,000	\$ 116,747	\$ 16,747	117%
Consumer Sales Tax/Use Tax	1,510,488	162,949	197,127	1,510,488	1,750,434	239,946	116%
Personal Income Tax	2,190,000	209,400	200,389	2,190,000	2,663,568	473,568	122%
Liquor Profit Transfers	26,500	2,500	4,206	26,500	32,313	5,813	122%
Beer Tax and Licenses	7,500	930	1,016	7,500	7,262	(238)	97%
Tobacco Products Tax	162,200	13,800	11,743	162,200	155,459	(6,741)	96%
Business Franchise Fees	800	80	73	800	1,011	211	126%
Property Transfer Tax	12,000	950	220	12,000	12,706	706	106%
Property Tax	8,300	110	0	8,300	7,702	(598)	93%
Insurance Tax	92,600	250	1,181	92,600	112,168	19,568	121%
Departmental Collections	24,900	1,400	1,498	24,900	26,888	1,988	108%
Corporation Net Income Tax	150,000	22,000	75,136	150,000	419,965	269,965	280%
Miscellaneous Transfers	2,000	210	4,543	2,000	5,329	3,329	266%
Interest Income	5,970	540	16,922	5,970	132,456	126,486	2219%
Severance Tax	250,000	30,000	56,078	250,000	946,486	696,486	379%
Miscellaneous Receipts	3,000	700	91	3,000	2,462	(538)	82%
HB 102 - Lottery Transfers	65,000	0	0	65,000	65,000	0	100%
Soft Drink Excise Tax	14,000	1,300	1,120	14,000	13,766	(234)	98%
Liquor License Renewal	766	46	43	766	933	167	122%
Senior Citizens Tax Credit Reimbursement	10,000	0	529	10,000	10,000	0	100%
Charter Tax	0	0	(1)	0	4	4	0%
Video Lottery Transfers	0	0	66	0	634	634	0%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,636,024	\$ 454,765	\$ 582,437	\$ 4,636,024	\$ 6,483,291	\$ 1,847,267	
Increase or Decrease Over Estimate			\$ 127,672		\$ 1,847,267		
Percentage Collected			128%		140%		

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 05, 2023

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
JUNE 2022 VS JUNE 2023
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections June 2022	Actual Collections June 2023	Actual Collections 12 Months Jul 2021 - Jun 2022	Actual Collections 12 Months Jul 2022 - Jun 2023	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 14,325	\$ 10,459	\$ 110,503	\$ 116,747	\$ 6,244	6%
Consumer Sales Tax/Use Tax	192,849	197,127	1,655,483	1,750,434	94,951	6%
Personal Income Tax	232,131	200,389	2,502,829	2,663,568	160,739	6%
Liquor Profit Transfers	4,630	4,206	29,476	32,313	2,837	10%
Beer Tax and Licenses	1,054	1,016	7,571	7,262	(309)	-4%
Tobacco Products Tax	14,553	11,743	165,067	155,459	(9,608)	-6%
Business Franchise Fees	109	73	1,076	1,011	(65)	-6%
Property Transfer Tax	1,698	220	17,855	12,706	(5,149)	-29%
Property Tax	221	0	7,908	7,702	(206)	-3%
Insurance Tax	909	1,181	135,846	112,168	(23,678)	-17%
Departmental Collections	1,766	1,498	26,343	26,888	545	2%
Corporation Net Income Tax	71,684	75,136	366,316	419,965	53,649	15%
Miscellaneous Transfers	196	4,543	16,740	5,329	(11,411)	-68%
Interest Income	4,575	16,922	(1,704)	132,456	134,160	-7873%
Severance Tax	120,868	56,078	768,794	946,486	177,692	23%
Miscellaneous Receipts	112	91	2,468	2,462	(6)	0%
HB 102 - Lottery Transfers	0	0	64,999	65,000	1	0%
Soft Drink Excise Tax	0	1,120	0	13,766	13,766	0%
Liquor License Renewal	45	43	764	933	169	22%
Senior Citizens Tax Credit Reimbursement	655	529	9,009	10,000	991	11%
Charter Tax	0	(1)	1	4	3	300%
Video Lottery Transfers	29	66	554	634	80	14%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 662,409	\$ 582,437	\$ 5,887,898	\$ 6,483,291	\$ 595,393	
Increase or Decrease Over Prior Period		\$ (79,972)		\$ 595,393		
% Increase or Decrease Over Prior Period		-12%		10%		