

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2027
AUGUST 2026
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2027	Estimated Collections August 2026	Actual Collections August 2026	Estimated Collections 2 Months Jul 2026 - Aug 2026	Actual Collections 2 Months Jul 2026 - Aug 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 9,200	\$ 9,405	\$ 18,500	\$ 19,678	\$ 1,178	106%
Consumer Sales Tax/Use Tax	1,991,250	183,500	187,500	323,000	338,042	15,042	105%
Personal Income Tax	2,172,267	154,267	169,558	301,767	328,055	26,288	109%
Liquor Profit Transfers	32,000	3,000	3,015	6,500	7,028	528	108%
Beer Tax and Licenses	6,800	550	700	1,250	1,337	87	107%
Tobacco Products Tax	129,000	10,500	11,287	22,500	23,826	1,326	106%
Business Franchise Fees	700	40	234	90	485	395	539%
Property Transfer Tax	0	0	0	0	0	0	0%
Property Tax	9,800	500	573	650	661	11	102%
Insurance Tax	140,750	500	2,322	31,000	32,172	1,172	104%
Departmental Collections	25,000	1,500	1,452	2,600	2,931	331	113%
Corporation Net Income Tax	274,300	500	94	16,700	14,542	(2,158)	87%
Miscellaneous Transfers	2,000	0	194	0	194	194	0%
Interest Income	90,000	8,500	10,636	17,000	20,661	3,661	122%
Severance Tax	425,000	35,000	45,305	43,500	41,323	(2,177)	95%
Miscellaneous	2,500	200	215	300	303	3	101%
HB 102 - Lottery Transfers	65,000	6,500	6,849	6,500	6,849	349	105%
Soft Drink Excise Tax	0	0	0	0	0	0	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizens Tax Credit Reimbursement	10,000	400	81	400	81	(319)	20%
Charter Tax	0	0	0	0	0	0	0%
Video Lottery Transfers	0	0	64	0	178	178	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,493,367	\$ 414,657	\$ 449,482	\$ 792,257	\$ 838,345	\$ 46,088	
			\$ 34,825 108%		\$ 46,088 106%		

Source:

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State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

September 1, 2026

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
AUGUST 2025 VS AUGUST 2026

GENERAL REVENUE FUND

SOURCE	Actual Collections August 2025	Actual Collections August 2026	Actual Collections 2 Months Jul 2025 - Aug 2025	Actual Collections 2 Months Jul 2026 - Aug 2026	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 7,862	\$ 9,405	\$ 21,829	\$ 19,678	(\$ 2,151)	-10%
Consumer Sales Tax/Use Tax	179,837	187,500	316,601	338,042	21,441	7%
Personal Income Tax	143,084	169,558	291,508	328,055	36,546	13%
Liquor Profit Transfers	2,898	3,015	7,965	7,028	(937)	-12%
Beer Tax and Licenses	584	700	1,322	1,337	14	1%
Tobacco Products Tax	9,905	11,287	23,974	23,826	(148)	-1%
Business Franchise Fees	65	234	164	485	321	196%
Property Transfer Tax	557	0	557	0	(557)	-100%
Property Tax	560	573	679	661	(18)	-3%
Insurance Tax	1,753	2,322	31,741	32,172	430	1%
Departmental Collections	1,910	1,452	3,410	2,931	(479)	-14%
Corporation Net Income Tax	(363)	94	21,917	14,542	(7,375)	-34%
Miscellaneous Transfers	0	194	1	194	193	22,747%
Interest Income	12,072	10,636	25,621	20,661	(4,961)	-19%
Severance Tax	29,022	45,305	30,455	41,323	10,868	36%
Miscellaneous	215	215	312	303	(10)	-3%
HB 102 - Lottery Transfers	6,780	6,849	6,780	6,849	69	1%
Soft Drink Excise Tax	()	0	()	0	0	-100%
Liquor License Renewal	0	0	99	0	(99)	-100%
Senior Citizens Tax Credit Reimbursement	188	81	188	81	(107)	-57%
Charter Tax	0	0	0	0	()	-100%
Video Lottery Transfers	17	64	24	178	154	632%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 396,947	\$ 449,482	\$ 785,148	\$ 838,345	\$ 53,196	
Increase or Decrease Over Prior Period		\$ 52,535		\$ 53,196		
% Increase or Decrease Over Prior Period		13%		7%		