

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2027	Estimated Collections September 2026	Actual Collections September 2026	Estimated Collections 3 Months Jul 2026 - Sep 2026	Actual Collections 3 Months Jul 2026 - Sep 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 8,900	\$ 10,071	\$ 27,400	\$ 29,750	\$ 2,350	109%
Consumer Sales Tax/Use Tax	1,991,250	177,000	181,503	500,000	519,545	19,545	104%
Personal Income Tax	2,172,267	236,000	225,562	537,767	553,616	15,849	103%
Liquor Profit Transfers	32,000	3,000	3,062	9,500	10,090	590	106%
Beer Tax and Licenses	6,800	500	519	1,750	1,855	105	106%
Tobacco Products Tax	129,000	12,500	12,620	35,000	36,446	1,446	104%
Business Franchise Fees	700	60	191	150	677	527	451%
Property Transfer Tax	0	0	0	0	0	0	0%
Property Tax	9,800	3,400	2,640	4,050	3,301	(749)	82%
Insurance Tax	140,750	750	1,148	31,750	33,319	1,569	105%
Departmental Collections	25,000	1,400	1,655	4,000	4,586	586	115%
Corporation Net Income Tax	274,300	55,000	67,137	71,700	81,679	9,979	114%
Miscellaneous Transfers	2,000	150	185	150	379	229	253%
Interest Income	90,000	8,500	11,221	25,500	31,882	6,382	125%
Severance Tax	425,000	40,000	45,360	83,500	86,683	3,183	104%
Miscellaneous	2,500	200	211	500	513	13	103%
HB 102 - Lottery Transfers	65,000	6,750	6,910	13,250	13,759	509	104%
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	0	0	400	81	(319)	20%
Charter Tax	0	0	0	0	0	0	0%
Video Lottery Transfers	0	0	99	0	277	277	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,493,367	\$ 554,110	\$ 570,094	\$ 1,346,367	\$ 1,408,439	\$ 62,072	
			\$ 15,984 103%		\$ 62,072 105%		

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

October 1, 2026

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

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2025	Actual Collections September 2026	Actual Collections 3 Months Jul 2025 - Sep 2025	Actual Collections 3 Months Jul 2026 - Sep 2026	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 8,777	\$ 10,071	\$ 30,606	\$ 29,750	(\$ 856)	-3%
Consumer Sales Tax/Use Tax	173,012	181,503	489,613	519,545	29,932	6%
Personal Income Tax	247,623	225,562	539,131	553,616	14,485	3%
Liquor Profit Transfers	3,164	3,062	11,129	10,090	(1,039)	-9%
Beer Tax and Licenses	485	519	1,807	1,855	48	3%
Tobacco Products Tax	12,608	12,620	36,582	36,446	(137)	0%
Business Franchise Fees	119	191	283	677	394	139%
Property Transfer Tax	0	0	557	0	(557)	-100%
Property Tax	2,585	2,640	3,264	3,301	37	1%
Insurance Tax	1,543	1,148	33,284	33,319	35	0%
Departmental Collections	1,349	1,655	4,758	4,586	(173)	-4%
Corporation Net Income Tax	60,208	67,137	82,124	81,679	(445)	-1%
Miscellaneous Transfers	196	185	197	379	182	92%
Interest Income	14,948	11,221	40,569	31,882	(8,688)	-21%
Severance Tax	51,748	45,360	82,203	86,683	4,481	5%
Miscellaneous	214	211	526	513	(13)	-3%
HB 102 - Lottery Transfers	7,118	6,910	13,898	13,759	(139)	-1%
Soft Drink Excise Tax	0	0	()	0	0	-100%
Liquor License Renewal	0	0	99	0	(99)	-100%
Senior Citizens Tax Credit Reimbursement	0	0	188	81	(107)	-57%
Charter Tax	1	0	1	0	(1)	-100%
Video Lottery Transfers	0	99	25	277	252	1,021%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 585,698	\$ 570,094	\$ 1,370,846	\$ 1,408,439	\$ 37,593	
Increase or Decrease Over Prior Period		\$ (15,604)		\$ 37,593		
% Increase or Decrease Over Prior Period		-3%		3%		