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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2027	Estimated Collections October 2026	Actual Collections October 2026	Estimated Collections 4 Months Jul 2026 - Oct 2026	Actual Collections 4 Months Jul 2026 - Oct 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	$ 117,000	$ 9,700	$ 7,307	$ 37,100	$ 37,056	($ 44)	100%
Consumer Sales Tax/Use Tax	1,991,250	136,000	142,381	636,000	661,925	25,925	104%
Personal Income Tax	2,172,267	168,000	168,597	705,767	722,213	16,446	102%
Liquor Profit Transfers	32,000	2,600	2,627	12,100	12,717	617	105%
Beer Tax and Licenses	6,800	500	472	2,250	2,328	78	103%
Tobacco Products Tax	129,000	11,000	10,523	46,000	46,969	969	102%
Business Franchise Fees	700	50	155	200	832	632	416%
Property Transfer Tax	0	0	0	0	0	0	0%
Property Tax	9,800	1,400	2,354	5,450	5,655	205	104%
Insurance Tax	140,750	30,000	29,810	61,750	63,130	1,380	102%
Departmental Collections	25,000	1,250	1,986	5,250	6,572	1,322	125%
Corporation Net Income Tax	274,300	15,000	(1,823)	86,700	79,857	(6,843)	92%
Miscellaneous Transfers	2,000	225	121	375	500	125	133%
Interest Income	90,000	8,500	8,396	34,000	40,278	6,278	118%
Severance Tax	425,000	(3,000)	885	80,500	87,568	7,068	109%
Miscellaneous	2,500	200	189	700	702	2	100%
HB 102 - Lottery Transfers	65,000	6,250	6,243	19,500	20,002	502	103%
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	115	800	196	(604)	24%
Charter Tax	0	0	0	0	0	0	0%
Video Lottery Transfers	0	0	34	0	311	311	0%
Tax Amnesty	0	0	0	0	0	0	0%
	$ 5,493,367	$ 388,075	$ 380,374	$ 1,734,442	$ 1,788,813	$ 54,371	
			$ (7,701)		$ 54,371		
			98%		103%		

Source: wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

November 1, 2026

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

GENERAL REVENUE FUND

SOURCE	Actual Collections October 2025	Actual Collections October 2026	Actual Collections 4 Months Jul 2025 - Oct 2025	Actual Collections 4 Months Jul 2026 - Oct 2026	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	$ 14,092	$ 7,307	$ 44,698	$ 37,056	($ 7,641)	-17%
Consumer Sales Tax/Use Tax	133,402	142,381	623,015	661,925	38,911	6%
Personal Income Tax	167,272	168,597	706,403	722,213	15,810	2%
Liquor Profit Transfers	2,643	2,627	13,773	12,717	(1,055)	-8%
Beer Tax and Licenses	411	472	2,219	2,328	109	5%
Tobacco Products Tax	9,538	10,523	46,121	46,969	848	2%
Business Franchise Fees	126	155	409	832	423	103%
Property Transfer Tax	0	0	557	0	(557)	-100%
Property Tax	2,159	2,354	5,423	5,655	232	4%
Insurance Tax	30,156	29,810	63,440	63,130	(310)	0%
Departmental Collections	1,853	1,986	6,611	6,572	(39)	-1%
Corporation Net Income Tax	17,545	(1,823)	99,670	79,857	(19,813)	-20%
Miscellaneous Transfers	410	121	607	500	(107)	-18%
Interest Income	12,943	8,396	53,512	40,278	(13,234)	-25%
Severance Tax	18,555	885	100,757	87,568	(13,189)	-13%
Miscellaneous	208	189	735	702	(33)	-4%
HB 102 - Lottery Transfers	6,226	6,243	20,124	20,002	(122)	-1%
Soft Drink Excise Tax	0	0	()	0	0	-100%
Liquor License Renewal	0	0	99	0	(99)	-100%
Senior Citizens Tax Credit Reimbursement	202	115	390	196	(194)	-50%
Charter Tax	()	0	1	0	(1)	-83%
Video Lottery Transfers	30	34	54	311	256	471%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	$ 417,771	$ 380,374	$ 1,788,617	$ 1,788,813	$ 196	
Increase or Decrease Over Prior Period		$ (37,397)		$ 196		
% Increase or Decrease Over Prior Period		-9%		0%		