

State of West Virginia
General Revenue Fund
Monthly Revenue Estimates
Fiscal Year 2027
By Source and by Month
(in thousands)

Source: Department of Revenue
Eric Nelson, Cabinet Secretary
Prepared by the State Budget Office
July 1, 2026

Source of Revenues	July	August	September	First Quarter Total	October	November	December	Second Quarter Total	January	February	March	Third Quarter Total	April	May	June	Total
Business and Occupation Tax	\$9,300	\$9,200	\$8,900	\$27,400	\$9,700	\$7,200	\$8,300	\$52,600	\$6,900	\$12,500	\$11,600	\$83,600	\$10,800	\$8,000	\$14,600	\$117,000
Accumulated		18,500	27,400		37,100	44,300	52,600		59,500	72,000	83,600		94,400	102,400	117,000	
Consumer Sales & Service Tax and Use Tax	139,500	183,500	177,000	500,000	136,000	183,000	178,500	997,500	170,000	157,000	157,500	1,482,000	143,500	179,750	186,000	1,991,250
Accumulated		323,000	500,000		636,000	819,000	997,500		1,167,500	1,324,500	1,482,000		1,625,500	1,805,250	1,991,250	
Personal Income Tax	147,500	154,267	236,000	537,767	168,000	171,500	193,750	1,071,017	229,000	110,500	123,000	1,533,517	301,500	137,250	200,000	2,172,267
Accumulated		301,767	537,767		705,767	877,267	1,071,017		1,300,017	1,410,517	1,533,517		1,835,017	1,972,267	2,172,267	
Liquor Profit Transfers	3,500	3,000	3,000	9,500	2,600	3,100	3,500	18,700	2,500	2,000	2,100	25,300	2,100	2,100	2,500	32,000
Accumulated		6,500	9,500		12,100	15,200	18,700		21,200	23,200	25,300		27,400	29,500	32,000	
Beer Tax and Licenses	700	550	500	1,750	500	500	400	3,150	400	400	500	4,450	550	800	1,000	6,800
Accumulated		1,250	1,750		2,250	2,750	3,150		3,550	3,950	4,450		5,000	5,800	6,800	
Tobacco Products Tax	12,000	10,500	12,500	35,000	11,000	10,000	11,000	67,000	10,500	10,000	10,000	97,500	10,500	9,000	12,000	129,000
Accumulated		22,500	35,000		46,000	56,000	67,000		77,500	87,500	97,500		108,000	117,000	129,000	
Business Franchise Fees	50	40	60	150	50	50	10	260	100	60	50	470	120	60	50	700
Accumulated		90	150		200	250	260		360	420	470		590	650	700	
Property Tax	150	500	3,400	4,050	1,400	600	150	6,200	150	200	1,650	8,200	1,100	400	100	9,800
Accumulated		650	4,050		5,450	6,050	6,200		6,350	6,550	8,200		9,300	9,700	9,800	
Insurance Tax	30,500	500	750	31,750	30,000	750	100	62,600	150	14,100	27,500	104,350	34,000	1,100	1,300	140,750
Accumulated		31,000	31,750		61,750	62,500	62,600		62,750	76,850	104,350		138,350	139,450	140,750	
Departmental Collections	1,100	1,500	1,400	4,000	1,250	1,400	1,300	7,950	10,250	1,100	1,500	20,800	1,300	1,500	1,400	25,000
Accumulated		2,600	4,000		5,250	6,650	7,950		18,200	19,300	20,800		22,100	23,600	25,000	
Corporation Net Income Tax	16,200	500	55,000	71,700	15,000	3,000	42,500	132,200	13,000	4,000	8,100	157,300	71,000	4,000	42,000	274,300
Accumulated		16,700	71,700		86,700	89,700	132,200		145,200	149,200	157,300		228,300	232,300	274,300	
Miscellaneous Transfers	0	0	150	150	225	100	100	575	175	0	0	750	50	0	1,200	2,000
Accumulated		0	150		375	475	575		750	750	750		800	800	2,000	
Interest Income	8,500	8,500	8,500	25,500	8,500	8,500	8,500	51,000	7,000	6,500	6,500	71,000	6,500	6,500	6,000	90,000
Accumulated		17,000	25,500		34,000	42,500	51,000		58,000	64,500	71,000		77,500	84,000	90,000	
Severance Tax	8,500	35,000	40,000	83,500	-3,000	35,000	37,000	152,500	35,000	40,000	54,250	281,750	41,500	39,250	62,500	425,000
Accumulated		43,500	83,500		80,500	115,500	152,500		187,500	227,500	281,750		323,250	362,500	425,000	
Miscellaneous Receipts	100	200	200	500	200	200	200	1,100	200	200	300	1,800	300	200	200	2,500
Accumulated		300	500		700	900	1,100		1,300	1,500	1,800		2,100	2,300	2,500	
HB 102 - Lottery Transfers	0	6,500	6,750	13,250	6,250	6,500	6,250	32,250	6,500	8,250	8,750	55,750	9,000	250	0	65,000
Accumulated		6,500	13,250		19,500	26,000	32,250		38,750	47,000	55,750		64,750	65,000	65,000	
Senior Citizen Tax Credit Reimbursement	0	400	0	400	400	0	0	800	0	2,000	2,750	5,550	3,250	1,000	200	10,000
Accumulated		400	400		800	800	800		800	2,800	5,550		8,800	9,800	10,000	
Total General Revenue	\$377,600	\$414,657	\$554,110	\$1,346,367	\$388,075	\$431,400	\$491,560	\$2,657,402	\$491,825	\$368,810	\$416,050	\$3,934,087	\$637,070	\$391,160	\$531,050	\$5,493,367
Accumulated		792,257	1,346,367		1,734,442	2,165,842	2,657,402		3,149,227	3,518,037	3,934,087		4,571,157	4,962,317	5,493,367	