### General Revenue Fund

#### Estimated Collections FY 2022
- Business and Occupation Tax: $110,000
- Consumer Sales Tax/Use Tax: $1,473,800
- Personal Income Tax: $2,041,300
- Liquor Profit Transfers: $25,100
- Racing Fees: $7,550
- Beer Tax and Licenses: $2,000
- Tobacco Products Tax: $164,600
- Estate Tax: $0
- Business Franchise Fees: $700
- Charter Tax: $0
- Property Transfer Tax: $13,400
- Property Tax: $7,600
- Insurance Tax: $126,600
- Departmental Collections: $23,700
- Corporation Net Income Tax: $160,300
- Miscellaneous Receipts: $11,000
- Interest Income: $5,500
- Severance Tax: $329,925
- Special Revenue Transfer: $0
- Telecommunications Tax: $0
- Video Lottery Transfers: $65,000
- Liquor License Renewal: $766
- Senior Citizen Tax Credit Reimbursement: $10,000
- Tax Amnesty: $0
- TOTAL: $4,579,841

#### Estimated Collections April 2022
- Business and Occupation Tax: $10,300
- Consumer Sales Tax/Use Tax: $108,500
- Personal Income Tax: $11,900
- Liquor Profit Transfers: $2,000
- Racing Fees: $0
- Beer Tax and Licenses: $620
- Tobacco Products Tax: $12,910
- Estate Tax: $0
- Business Franchise Fees: $50
- Charter Tax: $0
- Property Transfer Tax: $900
- Property Tax: $700
- Insurance Tax: $28,000
- Departmental Collections: $1,550
- Corporation Net Income Tax: $37,000
- Miscellaneous Receipts: $50
- Interest Income: $500
- Severance Tax: $23,300
- Special Revenue Transfer: $0
- Telecommunications Tax: $0
- Video Lottery Transfers: $11,000
- Liquor License Renewal: $101
- Senior Citizen Tax Credit Reimbursement: $3,300
- Tax Amnesty: $0
- TOTAL: $538,431

#### Actual Collections April 2022
- Business and Occupation Tax: $9,853
- Consumer Sales Tax/Use Tax: $122,719
- Personal Income Tax: $448,509
- Liquor Profit Transfers: $2,005
- Racing Fees: $0
- Beer Tax and Licenses: $621
- Tobacco Products Tax: $12,910
- Estate Tax: $0
- Business Franchise Fees: $164
- Charter Tax: $0
- Property Transfer Tax: $1,521
- Property Tax: $987
- Insurance Tax: $32,463
- Departmental Collections: $1,689
- Corporation Net Income Tax: $89,438
- Miscellaneous Receipts: $325
- Interest Income: $633
- Severance Tax: $54,758
- Special Revenue Transfer: $0
- Telecommunications Tax: $0
- Video Lottery Transfers: $9,466
- Liquor License Renewal: $101
- Senior Citizen Tax Credit Reimbursement: $3,240
- Tax Amnesty: $0
- TOTAL: $791,493

#### Estimated Collections 10 Months July 21-Apr 22
- Business and Occupation Tax: $1,186,000
- Consumer Sales Tax/Use Tax: $1,694,100
- Personal Income Tax: $135,800
- Liquor Profit Transfers: $21,000
- Racing Fees: $0
- Beer Tax and Licenses: $5,670
- Tobacco Products Tax: $136,684
- Estate Tax: $0
- Business Franchise Fees: $587
- Charter Tax: $0
- Property Transfer Tax: $11,000
- Property Tax: $7,290
- Insurance Tax: $125,620
- Departmental Collections: $21,000
- Corporation Net Income Tax: $280,810
- Miscellaneous Receipts: $1,730
- Interest Income: $4,500
- Severance Tax: $259,425
- Special Revenue Transfer: $0
- Telecommunications Tax: $0
- Video Lottery Transfers: $8,160
- Liquor License Renewal: $1,753
- Senior Citizen Tax Credit Reimbursement: $8,400
- Tax Amnesty: $0
- TOTAL: $3,764,957

#### Actual Collections 10 Months July 21-Apr 22
- Business and Occupation Tax: $1,311,903
- Consumer Sales Tax/Use Tax: $2,088,967
- Personal Income Tax: $136,684
- Liquor Profit Transfers: $21,745
- Racing Fees: $0
- Beer Tax and Licenses: $5,684
- Tobacco Products Tax: $884
- Estate Tax: $0
- Business Franchise Fees: $970
- Charter Tax: $0
- Property Transfer Tax: $14,776
- Property Tax: $133,317
- Insurance Tax: $154,010
- Departmental Collections: $23,060
- Corporation Net Income Tax: $154,010
- Miscellaneous Receipts: $2,060
- Interest Income: $1,753
- Severance Tax: $133,317
- Special Revenue Transfer: $0
- Telecommunications Tax: $5,684
- Video Lottery Transfers: $7,697
- Liquor License Renewal: $2,060
- Senior Citizen Tax Credit Reimbursement: $7,194
- Tax Amnesty: $0
- TOTAL: $4,758,015

#### To Date - Increase (Decrease) Over Estimate
- Business and Occupation Tax: $(2,054)
- Consumer Sales Tax/Use Tax: $394,867
- Personal Income Tax: $125,903
- Liquor Profit Transfers: $745
- Racing Fees: $0
- Beer Tax and Licenses: $125,903
- Tobacco Products Tax: $884
- Estate Tax: $0
- Business Franchise Fees: $383
- Charter Tax: $2
- Property Transfer Tax: $3,776
- Property Tax: $7,285
- Insurance Tax: $7,697
- Departmental Collections: $2060
- Corporation Net Income Tax: $154,010
- Miscellaneous Receipts: $394,867
- Interest Income: $7,697
- Severance Tax: $133,317
- Special Revenue Transfer: $0
- Telecommunications Tax: $5,684
- Video Lottery Transfers: $7,697
- Liquor License Renewal: $2,060
- Senior Citizen Tax Credit Reimbursement: $7,194
- Tax Amnesty: $0
- TOTAL: $993,058

#### Percent Collected
- Business and Occupation Tax: 98%
- Consumer Sales Tax/Use Tax: 111%
- Personal Income Tax: 123%
- Liquor Profit Transfers: 110%
- Racing Fees: 0%
- Beer Tax and Licenses: 101%
- Tobacco Products Tax: 101%
- Estate Tax: 0%
- Business Franchise Fees: 165%
- Charter Tax: 0%
- Property Transfer Tax: 134%
- Property Tax: 100%
- Insurance Tax: 106%
- Departmental Collections: 110%
- Corporation Net Income Tax: 221%
- Miscellaneous Receipts: 956%
- Interest Income: -39%
- Severance Tax: 214%
- Special Revenue Transfer: 0%
- Telecommunications Tax: 0%
- Video Lottery Transfers: 113%
- Liquor License Renewal: 0%
- Senior Citizen Tax Credit Reimbursement: 86%
- Tax Amnesty: 0%
- TOTAL: 126%
### STATE OF WEST VIRGINIA
### COMPARISON OF REVENUES
### APRIL 2021 VS APRIL 2022
### (IN THOUSANDS)

#### GENERAL REVENUE FUND

<table>
<thead>
<tr>
<th>Source</th>
<th>Actual Collections April 2021</th>
<th>Actual Collections April 2022</th>
<th>10 Months July 20-Apr 21</th>
<th>10 Months July 21-Apr 22</th>
<th>To Date - Increase</th>
<th>To Date - % Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business and Occupation Tax</td>
<td>$14,110</td>
<td>$9,853</td>
<td>$109,918</td>
<td>$90,246</td>
<td>$19,672</td>
<td>-18%</td>
</tr>
<tr>
<td>Consumer Sales Tax/Use Tax</td>
<td>126,086</td>
<td>122,719</td>
<td>1,211,657</td>
<td>1,311,903</td>
<td>100,246</td>
<td>8%</td>
</tr>
<tr>
<td>Personal Income Tax</td>
<td>241,007</td>
<td>448,509</td>
<td>1,828,565</td>
<td>2,088,967</td>
<td>260,402</td>
<td>14%</td>
</tr>
<tr>
<td>Liquor Profit Transfers</td>
<td>2,080</td>
<td>2,005</td>
<td>20,463</td>
<td>21,745</td>
<td>1,282</td>
<td>6%</td>
</tr>
<tr>
<td>Racing Fees</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Beer Tax and Licenses</td>
<td>623</td>
<td>621</td>
<td>5,912</td>
<td>5,684</td>
<td>(228)</td>
<td>-4%</td>
</tr>
<tr>
<td>Tobacco Products Tax</td>
<td>16,070</td>
<td>12,910</td>
<td>142,363</td>
<td>136,684</td>
<td>(5,679)</td>
<td>-4%</td>
</tr>
<tr>
<td>Estate Tax</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Business Franchise Fees</td>
<td>80</td>
<td>164</td>
<td>650</td>
<td>970</td>
<td>320</td>
<td>49%</td>
</tr>
<tr>
<td>Charter Tax</td>
<td>0</td>
<td>0</td>
<td>10</td>
<td>2</td>
<td>(8)</td>
<td>-80%</td>
</tr>
<tr>
<td>Property Transfer Tax</td>
<td>1,442</td>
<td>1,521</td>
<td>13,131</td>
<td>14,776</td>
<td>1,645</td>
<td>13%</td>
</tr>
<tr>
<td>Property Tax</td>
<td>752</td>
<td>987</td>
<td>7,476</td>
<td>7,285</td>
<td>(191)</td>
<td>-3%</td>
</tr>
<tr>
<td>Insurance Tax</td>
<td>28,652</td>
<td>32,463</td>
<td>116,832</td>
<td>133,317</td>
<td>16,485</td>
<td>14%</td>
</tr>
<tr>
<td>Departmental Collections</td>
<td>1,604</td>
<td>1,689</td>
<td>21,109</td>
<td>23,060</td>
<td>1,951</td>
<td>9%</td>
</tr>
<tr>
<td>Corporation Net Income Tax</td>
<td>63,345</td>
<td>89,438</td>
<td>247,175</td>
<td>280,810</td>
<td>33,635</td>
<td>14%</td>
</tr>
<tr>
<td>Miscellaneous Receipts</td>
<td>386</td>
<td>325</td>
<td>8,022</td>
<td>2,202</td>
<td>(5,820)</td>
<td>-73%</td>
</tr>
<tr>
<td>Miscellaneous Transfers</td>
<td>0</td>
<td>0</td>
<td>730</td>
<td>16,544</td>
<td>15,814</td>
<td>2166%</td>
</tr>
<tr>
<td>Interest Income</td>
<td>146</td>
<td>633</td>
<td>8,181</td>
<td>(1,757)</td>
<td>(9,938)</td>
<td>-121%</td>
</tr>
<tr>
<td>Severance Tax</td>
<td>29,063</td>
<td>54,758</td>
<td>194,501</td>
<td>555,233</td>
<td>360,732</td>
<td>185%</td>
</tr>
<tr>
<td>Telecommunications Tax</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>Special Revenue Transfer</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>HB 102 - Lottery Transfers</td>
<td>10,969</td>
<td>9,466</td>
<td>55,026</td>
<td>62,051</td>
<td>7,025</td>
<td>13%</td>
</tr>
<tr>
<td>Video Lottery Transfers</td>
<td>113</td>
<td>91</td>
<td>225</td>
<td>423</td>
<td>198</td>
<td>88%</td>
</tr>
<tr>
<td>Liquor License Renewal</td>
<td>101</td>
<td>101</td>
<td>695</td>
<td>676</td>
<td>(19)</td>
<td>-3%</td>
</tr>
<tr>
<td>Senior Citizen Tax Credit Reimbursement</td>
<td>3,136</td>
<td>3,240</td>
<td>8,632</td>
<td>7,194</td>
<td>(1,438)</td>
<td>-17%</td>
</tr>
<tr>
<td>Tax Amnesty</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$539,765</strong></td>
<td><strong>$791,493</strong></td>
<td><strong>$4,001,273</strong></td>
<td><strong>$4,758,015</strong></td>
<td><strong>$756,742</strong></td>
<td></td>
</tr>
</tbody>
</table>

Increase or Decrease Over Prior Period  
$251,728  $756,742

% Increase or Decrease Over Prior Period  
47%  19%