

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2025
APRIL 2025
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2025	Estimated Collections April 2025	Actual Collections April 2025	Estimated Collections 10 Months Jul 2024 - Apr 2025	Actual Collections 10 Months Jul 2024 - Apr 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 115,000	\$ 10,000	\$ 1,224	\$ 94,200	\$ 85,709	(\$ 8,491)	91%
Consumer Sales Tax/Use Tax	1,841,000	129,000	135,100	1,469,700	1,473,524	3,824	100%
Personal Income Tax	2,023,300	196,700	284,750	1,720,700	1,819,837	99,137	106%
Liquor Profit Transfers	30,500	2,015	2,043	23,915	27,673	3,758	116%
Beer Tax and Licenses	7,000	600	540	5,300	4,896	(404)	92%
Tobacco Products Tax	147,600	11,200	11,067	124,600	116,286	(8,314)	93%
Business Franchise Fees	1,000	117	46	850	499	(351)	59%
Property Transfer Tax	6,000	400	439	5,100	5,477	377	107%
Property Tax	9,400	1,060	1,126	8,970	9,603	633	107%
Insurance Tax	120,000	29,500	31,403	118,890	130,613	11,723	110%
Departmental Collections	28,200	1,450	1,367	24,900	23,888	(1,012)	96%
Corporation Net Income Tax	318,000	70,600	100,362	250,800	328,612	77,812	131%
Miscellaneous Transfers	2,000	50	0	1,730	24,254	22,524	1,402%
Interest Income	125,000	6,500	14,261	112,200	159,894	47,694	143%
Severance Tax	406,300	35,400	43,837	313,500	299,678	(13,822)	96%
Miscellaneous	8,000	240	309	6,300	7,218	918	115%
HB 102 - Lottery Transfers	65,000	9,200	12,360	65,000	63,824	(1,176)	98%
Soft Drink Excise Tax	500	0	1	500	1,407	907	281%
Liquor License Renewal	736	101	99	644	651	7	101%
Senior Citizens Tax Credit Reimbursement	10,000	3,650	3,419	7,500	8,398	898	112%
Charter Tax	0	0		0	4	4	0%
Video Lottery Transfers	0	0	14	0	392	392	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,264,536	\$ 507,783	\$ 643,765	\$ 4,355,299	\$ 4,592,337	\$ 237,038	

\$ 135,982
127%

\$ 237,038
105%

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

May 1, 2025

STATE OF WEST VIRGINIA
COMPARISON OF REVENUES
APRIL 2024 VS APRIL 2025

GENERAL REVENUE FUND

SOURCE	Actual Collections April 2024	Actual Collections April 2025	Actual Collections 10 Months Jul 2023 - Apr 2024	Actual Collections 10 Months Jul 2024 - Apr 2025	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 12,206	\$ 1,224	\$ 96,061	\$ 85,709	(\$ 10,351)	-11%
Consumer Sales Tax/Use Tax	127,367	135,100	1,442,984	1,473,524	30,540	2%
Personal Income Tax	230,206	284,750	1,865,204	1,819,837	(45,367)	-2%
Liquor Profit Transfers	2,016	2,043	24,170	27,673	3,504	14%
Beer Tax and Licenses	542	540	5,344	4,896	(447)	-8%
Tobacco Products Tax	11,602	11,067	127,542	116,286	(11,256)	-9%
Business Franchise Fees	285	46	1,023	499	(524)	-51%
Property Transfer Tax	866	439	10,301	5,477	(4,824)	-47%
Property Tax	956	1,126	8,745	9,603	857	10%
Insurance Tax	28,968	31,403	118,420	130,613	12,192	10%
Departmental Collections	1,241	1,367	23,157	23,888	730	3%
Corporation Net Income Tax	133,712	100,362	392,693	328,612	(64,081)	-16%
Miscellaneous Transfers	155	0	961	24,254	23,293	2,425%
Interest Income	19,615	14,261	189,765	159,894	(29,871)	-16%
Severance Tax	50,488	43,837	298,003	299,678	1,675	1%
Miscellaneous	336	309	13,783	7,218	(6,566)	-48%
HB 102 - Lottery Transfers	9,900	12,360	63,137	63,824	687	1%
Soft Drink Excise Tax	1,149	1	11,664	1,407	(10,257)	-88%
Liquor License Renewal	99	99	651	651	0	0%
Senior Citizens Tax Credit Reimbursement	2,941	3,419	9,213	8,398	(814)	-9%
Charter Tax	1		6	4	(1)	-26%
Video Lottery Transfers	31	14	417	392	(24)	-6%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 634,680	\$ 643,765	\$ 4,703,243	\$ 4,592,337	\$ (110,905)	
Increase or Decrease Over Prior Period		\$ 9,084		\$ (110,905)		
% Increase or Decrease Over Prior Period		1%		-2%		