

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2026  
DECEMBER 2025  
(IN THOUSANDS)

GENERAL REVENUE FUND

| SOURCE                                   | Estimated<br>Collections<br>FY 2026 | Estimated<br>Collections<br>December 2025 | Actual<br>Collections<br>December 2025 | Estimated<br>Collections<br>6 Months<br>Jul 2025 - Dec 2025 | Actual<br>Collections<br>6 Months<br>Jul 2025 - Dec 2025 | To Date -<br>Increase<br>(Decrease)<br>Over Estimate | To Date -<br>Percent<br>Collected |
|--|-------------------------------------|---|--|---|--|--|-----------------------------------|
| Business and Occupation Tax              | \$ 118,000                          | \$ 8,356                                  | \$ 9,488                               | \$ 52,538   | \$ 59,130  | \$ 6,592   | 113%                              |
| Consumer Sales Tax/Use Tax               | 1,910,700                           | 176,491                                   | 175,493                                | 951,056   | 979,047  | 27,991   | 103%                              |
| Personal Income Tax                      | 2,019,556                           | 209,644                                   | 192,382                                | 1,021,900   | 1,069,770  | 47,870   | 105%                              |
| Liquor Profit Transfers                  | 32,000                              | 3,082                                     | 3,111                                  | 16,908  | 19,005   | 2,097  | 112%                              |
| Beer Tax and Licenses                    | 7,100                               | 493                                       | 519                                    | 3,309   | 3,258  | (51)   | 98%                               |
| Tobacco Products Tax                     | 138,500                             | 11,941                                    | 12,760                                 | 72,972  | 69,528   | (3,444)  | 95%                               |
| Business Franchise Fees                  | 700                                 | 13  | 119                                    | 240   | 623  | 383  | 260%                              |
| Property Transfer Tax                    | 0                                   | 0   | 0                                      | 0   | 557  | 557  | 0%                                |
| Property Tax                             | 9,500                               | 143                                       | 37                                     | 5,948   | 5,834  | (114)  | 98%                               |
| Insurance Tax                            | 138,000                             | (54)                                      | (1)                                    | 61,811  | 63,667   | 1,856  | 103%                              |
| Departmental Collections                 | 25,000                              | 1,363                                     | 1,363                                  | 8,118   | 9,419  | 1,301  | 116%                              |
| Corporation Net Income Tax               | 313,500                             | 43,260                                    | 51,705                                 | 148,243   | 155,248  | 7,005  | 105%                              |
| Miscellaneous Transfers                  | 2,000                               | 83  | 0                                      | 292   | 607  | 315  | 208%                              |
| Interest Income                          | 103,000                             | 9,000                                     | 12,627                                 | 60,500  | 78,707   | 18,207   | 130%                              |
| Severance Tax                            | 398,000                             | 39,670                                    | 44,945                                 | 172,198   | 172,782  | 584  | 100%                              |
| Miscellaneous                            | 12,500                              | 5,000                                     | 160                                    | 6,250   | 21,112   | 14,862   | 338%                              |
| HB 102 - Lottery Transfers               | 65,000                              | 6,050                                     | 6,453                                  | 31,350  | 33,324   | 1,974  | 106%                              |
| Soft Drink Excise Tax                    | 0                                   | 0   | 0                                      | 0   | 0  | 0  | 0%                                |
| Liquor License Renewal                   | 101                                 | 0   | 0                                      | 101   | 99   | (2)  | 98%                               |
| Senior Citizens Tax Credit Reimbursement | 10,000                              | 0   | 0                                      | 500   | 390  | (110)  | 78%                               |
| Charter Tax                              | 0                                   | 0   | 0                                      | 0   | 1  | 1  | 0%                                |
| Video Lottery Transfers                  | 0                                   | 0   | 111                                    | 0   | 200  | 200  | 0%                                |
| Special Revenue Transfers                | 20,000                              | 0   | 0                                      | 0   | 0  | 0  | 0%                                |
| Tax Amnesty                              | 0                                   | 0   | 0                                      | 0   | 0  | 0  | 0%                                |
|  | \$ 5,323,157                        | \$ 514,535                                | \$ 511,272                             | \$ 2,614,234  | \$ 2,742,309   | \$ 128,075   |                                   |

\$ (3,263)  
99%

\$ 128,075  
105%

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

January 1, 2026

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

GENERAL REVENUE FUND

| SOURCE                                   | Actual<br>Collections<br>December 2024 | Actual<br>Collections<br>December 2025 | Actual<br>Collections<br>6 Months<br>Jul 2024 - Dec 2024 | Actual<br>Collections<br>6 Months<br>Jul 2025 - Dec 2025 | To Date -<br>Increase<br>(Decrease)<br>Over Prior Period | To Date -<br>Percent<br>Collected |
|--|--|--|--|--|--|-----------------------------------|
| Business and Occupation Tax              | \$ 14,223                              | \$ 9,488                               | \$ 53,232  | \$ 59,130  | \$ 5,898   | 11%                               |
| Consumer Sales Tax/Use Tax               | 169,076                                | 175,493                                | 888,926  | 979,047  | 90,121   | 10%                               |
| Personal Income Tax                      | 227,032                                | 192,382                                | 1,080,578  | 1,069,770  | (10,807)   | -1%                               |
| Liquor Profit Transfers                  | 3,531                                  | 3,111                                  | 19,554   | 19,005   | (549)  | -3%                               |
| Beer Tax and Licenses                    | 406                                    | 519                                    | 3,153  | 3,258  | 105  | 3%                                |
| Tobacco Products Tax                     | 12,944                                 | 12,760                                 | 73,506   | 69,528   | (3,978)  | -5%                               |
| Business Franchise Fees                  | 11                                     | 119                                    | 288  | 623  | 336  | 117%                              |
| Property Transfer Tax                    | 610                                    | 0                                      | 3,707  | 557  | (3,151)  | -85%                              |
| Property Tax                             | 133                                    | 37                                     | 6,542  | 5,834  | (709)  | -11%                              |
| Insurance Tax                            | 447                                    | (1)                                    | 59,656   | 63,667   | 4,011  | 7%                                |
| Departmental Collections                 | 1,360                                  | 1,363                                  | 8,314  | 9,419  | 1,105  | 13%                               |
| Corporation Net Income Tax               | 54,748                                 | 51,705                                 | 177,816  | 155,248  | (22,567)   | -13%                              |
| Miscellaneous Transfers                  | 23,378                                 | 0                                      | 24,056   | 607  | (23,449)   | -97%                              |
| Interest Income                          | 15,480                                 | 12,627                                 | 109,624  | 78,707   | (30,917)   | -28%                              |
| Severance Tax                            | 40,287                                 | 44,945                                 | 127,631  | 172,782  | 45,151   | 35%                               |
| Miscellaneous                            | 5,185                                  | 160                                    | 6,113  | 21,112   | 15,000   | 245%                              |
| HB 102 - Lottery Transfers               | 6,201                                  | 6,453                                  | 31,099   | 33,324   | 2,225  | 7%                                |
| Soft Drink Excise Tax                    |  | 0                                      | 1,401  | ()   | (1,401)  | -100%                             |
| Liquor License Renewal                   | 43                                     | 0                                      | 368  | 99   | (269)  | -73%                              |
| Senior Citizens Tax Credit Reimbursement | 0                                      | 0                                      | 413  | 390  | (23)   | -5%                               |
| Charter Tax                              |  | 0                                      | 1  | 1  | ()   | -15%                              |
| Video Lottery Transfers                  | 149                                    | 111                                    | 194  | 200  | 6  | 3%                                |
| Special Revenue Transfers                | 0                                      | 0                                      | 0  | 0  | 0  | 0%                                |
| Tax Amnesty                              | 0                                      | 0                                      | 0  | 0  | 0  | 0%                                |
| <b>TOTAL</b>                             | <b>\$ 575,244</b>                      | <b>\$ 511,272</b>                      | <b>\$ 2,676,172</b>                                      | <b>\$ 2,742,309</b>                                      | <b>\$ 66,137</b>   |                                   |
| Increase or Decrease Over Prior Period   |  | \$ (63,972)                            |  | \$ 66,137  |  |                                   |
| % Increase or Decrease Over Prior Period |  | -11%                                   |  | 2%   |  |                                   |