

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections February 2026	Actual Collections February 2026	Estimated Collections 8 Months Jul 2025 - Feb 2026	Actual Collections 8 Months Jul 2025 - Feb 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 13,020	\$ 12,085	\$ 72,948	\$ 77,077	\$ 4,129	106%
Consumer Sales Tax/Use Tax	1,910,700	152,897	155,124	1,269,905	1,301,142	31,237	102%
Personal Income Tax	2,019,556	77,957	109,932	1,330,990	1,405,103	74,113	106%
Liquor Profit Transfers	32,000	2,083	2,085	21,852	23,965	2,113	110%
Beer Tax and Licenses	7,100	428	317	4,182	3,947	(235)	94%
Tobacco Products Tax	138,500	10,921	11,572	94,629	90,845	(3,784)	96%
Business Franchise Fees	700	56	62	389	812	423	209%
Property Transfer Tax	0	0	0	0	557	557	0%
Property Tax	9,500	210	95	6,288	6,167	(121)	98%
Insurance Tax	138,000	16,095	2,943	78,161	66,809	(11,352)	85%
Departmental Collections	25,000	1,097	1,319	19,313	21,786	2,473	113%
Corporation Net Income Tax	313,500	3,775	5,600	168,501	178,615	10,114	106%
Miscellaneous Transfers	2,000	0	0	385	834	449	217%
Interest Income	103,000	7,500	11,561	76,500	102,102	25,602	133%
Severance Tax	398,000	32,416	57,048	253,685	261,259	7,574	103%
Miscellaneous	12,500	250	225	6,750	21,561	14,811	319%
HB 102 - Lottery Transfers	65,000	8,800	7,837	46,800	47,555	755	102%
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	1,450	1,767	1,950	2,157	207	111%
Charter Tax	0	0	1	0	2	2	0%
Video Lottery Transfers	0	0	36	0	351	351	0%
Special Revenue Transfers	20,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,323,157	\$ 328,955	\$ 379,611	\$ 3,453,329	\$ 3,612,743	\$ 159,414	
			\$ 50,656		\$ 159,414		
			115%		105%		

Source: wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

March 1, 2026

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

GENERAL REVENUE FUND

SOURCE	Actual Collections February 2025	Actual Collections February 2026	Actual Collections 8 Months Jul 2024 - Feb 2025	Actual Collections 8 Months Jul 2025 - Feb 2026	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 12,559	\$ 12,085	\$ 71,316	\$ 77,077	\$ 5,761	8%
Consumer Sales Tax/Use Tax	143,091	155,124	1,195,603	1,301,142	105,539	9%
Personal Income Tax	101,089	109,932	1,399,223	1,405,103	5,880	0%
Liquor Profit Transfers	2,024	2,085	23,603	23,965	362	2%
Beer Tax and Licenses	472	317	3,905	3,947	43	1%
Tobacco Products Tax	10,085	11,572	94,208	90,845	(3,363)	-4%
Business Franchise Fees	73	62	445	812	367	82%
Property Transfer Tax	436	0	4,678	557	(4,121)	-88%
Property Tax	164	95	6,878	6,167	(710)	-10%
Insurance Tax	11,722	2,943	71,322	66,809	(4,513)	-6%
Departmental Collections	1,264	1,319	21,010	21,786	776	4%
Corporation Net Income Tax	5,214	5,600	210,633	178,615	(32,019)	-15%
Miscellaneous Transfers	198	0	24,254	834	(23,420)	-97%
Interest Income	12,176	11,561	133,743	102,102	(31,641)	-24%
Severance Tax	45,694	57,048	193,248	261,259	68,011	35%
Miscellaneous	206	225	6,606	21,561	14,955	226%
HB 102 - Lottery Transfers	6,427	7,837	43,867	47,555	3,688	8%
Soft Drink Excise Tax	5	0	1,406	0	(1,406)	-100%
Liquor License Renewal	43	0	509	99	(411)	-81%
Senior Citizens Tax Credit Reimbursement	1,965	1,767	2,378	2,157	(221)	-9%
Charter Tax	1	1	4	2	(1)	-41%
Video Lottery Transfers	17	36	234	351	117	50%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 354,927	\$ 379,611	\$ 3,509,072	\$ 3,612,743	\$ 103,671	
Increase or Decrease Over Prior Period		\$ 24,684		\$ 103,671		
% Increase or Decrease Over Prior Period		7%		3%		