

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections January 2026	Actual Collections January 2026	Estimated Collections 7 Months Jul 2025 - Jan 2026	Actual Collections 7 Months Jul 2025 - Jan 2026	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 7,390	\$ 5,861	\$ 59,928	\$ 64,991	\$ 5,063	108%
Consumer Sales Tax/Use Tax	1,910,700	165,952	166,970	1,117,008	1,146,018	29,010	103%
Personal Income Tax	2,019,556	231,133	225,401	1,253,033	1,295,171	42,138	103%
Liquor Profit Transfers	32,000	2,861	2,875	19,769	21,880	2,111	111%
Beer Tax and Licenses	7,100	445	373	3,754	3,630	(124)	97%
Tobacco Products Tax	138,500	10,736	9,745	83,708	79,273	(4,435)	95%
Business Franchise Fees	700	93	126	333	750	417	225%
Property Transfer Tax	0	0	0	0	557	557	0%
Property Tax	9,500	130	238	6,078	6,072	(6)	100%
Insurance Tax	138,000	255	199	62,066	63,866	1,800	103%
Departmental Collections	25,000	10,098	11,047	18,216	20,466	2,250	112%
Corporation Net Income Tax	313,500	16,483	17,766	164,726	173,014	8,288	105%
Miscellaneous Transfers	2,000	93	227	385	834	449	217%
Interest Income	103,000	8,500	11,835	69,000	90,541	21,541	131%
Severance Tax	398,000	49,071	31,428	221,269	204,211	(17,058)	92%
Miscellaneous	12,500	250	223	6,500	21,336	14,836	328%
HB 102 - Lottery Transfers	65,000	6,650	6,394	38,000	39,718	1,718	105%
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	115	0	315	315	0%
Special Revenue Transfers	20,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
	<b>\$ 5,323,157</b>	<b>\$ 510,140</b>	<b>\$ 490,823</b>	<b>\$ 3,124,374</b>	<b>\$ 3,233,132</b>	<b>\$ 108,758</b>	
			<b>\$ (19,317)</b> 96%		<b>\$ 108,758</b> 103%		

Source:

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State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

February 2, 2026

**STATE OF WEST VIRGINIA**  
**COMPARISON OF REVENUES**  
**JANUARY 2025 VS JANUARY 2026**

GENERAL REVENUE FUND

SOURCE	Actual Collections January 2025	Actual Collections January 2026	Actual Collections 7 Months Jul 2024 - Jan 2025	Actual Collections 7 Months Jul 2025 - Jan 2026	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 5,524	\$ 5,861	\$ 58,756	\$ 64,991	\$ 6,235	11%
Consumer Sales Tax/Use Tax	163,585	166,970	1,052,511	1,146,018	93,506	9%
Personal Income Tax	217,556	225,401	1,298,134	1,295,171	(2,962)	0%
Liquor Profit Transfers	2,025	2,875	21,579	21,880	300	1%
Beer Tax and Licenses	279	373	3,432	3,630	198	6%
Tobacco Products Tax	10,618	9,745	84,124	79,273	(4,851)	-6%
Business Franchise Fees	84	126	372	750	378	102%
Property Transfer Tax	534	0	4,242	557	(3,685)	-87%
Property Tax	171	238	6,714	6,072	(642)	-10%
Insurance Tax	(57)	199	59,600	63,866	4,266	7%
Departmental Collections	11,431	11,047	19,745	20,466	721	4%
Corporation Net Income Tax	27,604	17,766	205,419	173,014	(32,405)	-16%
Miscellaneous Transfers	0	227	24,056	834	(23,222)	-97%
Interest Income	11,943	11,835	121,567	90,541	(31,026)	-26%
Severance Tax	19,922	31,428	147,554	204,211	56,657	38%
Miscellaneous	288	223	6,400	21,336	14,935	233%
HB 102 - Lottery Transfers	6,341	6,394	37,440	39,718	2,277	6%
Soft Drink Excise Tax		(0)	1,401	(0)	(1,401)	-100%
Liquor License Renewal	99	0	467	99	(368)	-79%
Senior Citizens Tax Credit Reimbursement	0	0	413	390	(23)	-5%
Charter Tax	1	0	2	1	(1)	-52%
Video Lottery Transfers	23	115	217	315	98	45%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 477,973</b>	<b>\$ 490,823</b>	<b>\$ 3,154,145</b>	<b>\$ 3,233,132</b>	<b>\$ 78,987</b>	
<b>Increase or Decrease Over Prior Period</b>		<b>\$ 12,850</b>		<b>\$ 78,987</b>		
<b>% Increase or Decrease Over Prior Period</b>		<b>3%</b>		<b>3%</b>		