

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

GENERAL REVENUE FUND

| SOURCE | Estimated Collections FY 2026 | Estimated Collections May 2026 | Actual Collections May 2026 | Estimated Collections 11 Months Jul 2025 - May 2026 | Actual Collections 11 Months Jul 2025 - May 2026 | To Date - Increase (Decrease) Over Estimate | To Date - Percent Collected |
|--|-------------------------------|--------------------------------|-----------------------------|---|--|---|-----------------------------|
| Business and Occupation Tax | \$ 118,000 | \$ 9,252 | \$ 9,077 | \$ 105,428 | \$ 112,042 | \$ 6,615 | 106% |
| Consumer Sales Tax/Use Tax | 1,910,700 | 167,006 | 183,755 | 1,732,058 | 1,769,077 | 37,019 | 102% |
| Personal Income Tax | 2,019,556 | 95,476 | 120,969 | 1,831,310 | 1,941,908 | 110,598 | 106% |
| Liquor Profit Transfers | 32,000 | 2,109 | 2,299 | 28,135 | 30,468 | 2,333 | 108% |
| Beer Tax and Licenses | 7,100 | 825 | 834 | 6,096 | 5,862 | (234) | 96% |
| Tobacco Products Tax | 138,500 | 12,140 | 11,106 | 127,897 | 122,783 | (5,114) | 96% |
| Business Franchise Fees | 700 | 52 | 132 | 678 | 1,261 | 583 | 186% |
| Property Transfer Tax | 0 | 0 | 0 | 0 | 557 | 557 | 0% |
| Property Tax | 9,500 | 389 | 750 | 9,407 | 9,486 | 79 | 101% |
| Insurance Tax | 138,000 | 996 | 2,769 | 136,879 | 138,470 | 1,591 | 101% |
| Departmental Collections | 25,000 | 1,379 | 1,074 | 23,628 | 25,981 | 2,353 | 110% |
| Corporation Net Income Tax | 313,500 | 6,051 | (3,388) | 264,185 | 264,807 | 622 | 100% |
| Miscellaneous Transfers | 2,000 | 0 | 0 | 482 | 837 | 355 | 174% |
| Interest Income | 103,000 | 6,000 | 11,154 | 97,000 | 131,260 | 34,260 | 135% |
| Severance Tax | 398,000 | 32,537 | 39,632 | 364,741 | 471,349 | 106,608 | 129% |
| Miscellaneous | 12,500 | 250 | 160 | 7,500 | 22,253 | 14,753 | 297% |
| HB 102 - Lottery Transfers | 65,000 | 0 | 0 | 65,000 | 65,000 | 0 | 100% |
| 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 | 2,500 | 1,104 | 10,000 | 10,000 | 0 | 100% |
| Charter Tax | 0 | 0 | (2) | 0 | (2) | (2) | 0% |
| Video Lottery Transfers | 0 | 0 | 63 | 0 | 629 | 629 | 0% |
| Special Revenue Transfers | 20,000 | 0 | 0 | 0 | 0 | 0 | 0% |
| Tax Amnesty | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | \$ 5,323,157 | \$ 336,962 | \$ 381,489 | \$ 4,810,525 | \$ 5,124,126 | \$ 313,602 | |

\$ 44,527
113%

\$ 313,602
107%

Source:

wvOASIS

State Auditor's Office, Mark Hunt, State Auditor

Department of Revenue, Eric Nelson, Cabinet Secretary

Prepared by the State Budget Office

June 1, 2026

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

GENERAL REVENUE FUND

| SOURCE | Actual Collections May 2025 | Actual Collections May 2026 | Actual Collections 11 Months Jul 2024 - May 2025 | Actual Collections 11 Months Jul 2025 - May 2026 | To Date - Increase (Decrease) Over Prior Period | To Date - Percent Collected |
|--|-----------------------------------|-----------------------------------|---|---|--|-----------------------------------|
| Business and Occupation Tax | \$ 5,129 | \$ 9,077 | \$ 90,838 | \$ 112,042 | \$ 21,204 | 23% |
| Consumer Sales Tax/Use Tax | 170,874 | 183,755 | 1,644,397 | 1,769,077 | 124,680 | 8% |
| Personal Income Tax | 98,886 | 120,969 | 1,918,723 | 1,941,908 | 23,185 | 1% |
| Liquor Profit Transfers | 2,066 | 2,299 | 29,739 | 30,468 | 729 | 2% |
| Beer Tax and Licenses | 930 | 834 | 5,826 | 5,862 | 36 | 1% |
| Tobacco Products Tax | 12,261 | 11,106 | 128,547 | 122,783 | (5,764) | -4% |
| Business Franchise Fees | 72 | 132 | 570 | 1,261 | 690 | 121% |
| Property Transfer Tax | 508 | 0 | 5,986 | 557 | (5,429) | -91% |
| Property Tax | 495 | 750 | 10,098 | 9,486 | (612) | -6% |
| Insurance Tax | 917 | 2,769 | 131,530 | 138,470 | 6,941 | 5% |
| Departmental Collections | 1,749 | 1,074 | 25,636 | 25,981 | 345 | 1% |
| Corporation Net Income Tax | (7,815) | (3,388) | 320,797 | 264,807 | (55,990) | -17% |
| Miscellaneous Transfers | 0 | 0 | 24,254 | 837 | (23,417) | -97% |
| Interest Income | 13,931 | 11,154 | 173,825 | 131,260 | (42,564) | -24% |
| Severance Tax | 47,472 | 39,632 | 347,149 | 471,349 | 124,200 | 36% |
| Miscellaneous | 112 | 160 | 7,330 | 22,253 | 14,924 | 204% |
| HB 102 - Lottery Transfers | 1,176 | 0 | 65,000 | 65,000 | 0 | 0% |
| Soft Drink Excise Tax | 0 | 0 | 1,407 | () | (1,407) | -100% |
| Liquor License Renewal | 43 | 0 | 694 | 99 | (595) | -86% |
| Senior Citizens Tax Credit Reimbursement | 986 | 1,104 | 9,385 | 10,000 | 615 | 7% |
| Charter Tax | 0 | (2) | 4 | (2) | (7) | -149% |
| Video Lottery Transfers | 84 | 63 | 477 | 629 | 152 | 32% |
| Special Revenue Transfers | 0 | 0 | 0 | 0 | 0 | 0% |
| Tax Amnesty | 0 | 0 | 0 | 0 | 0 | 0% |
| TOTAL | \$ 349,875 | \$ 381,489 | \$ 4,942,213 | \$ 5,124,126 | \$ 181,913 | |
| Increase or Decrease Over Prior Period | | \$ 31,614 | | \$ 181,913 | | |
| % Increase or Decrease Over Prior Period | | 9% | | 4% | | |