

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

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2026	Estimated Collections November 2025	Actual Collections November 2025	Estimated Collections 5 Months Jul 2025 - Nov 2025	Actual Collections 5 Months Jul 2025 - Nov 2025	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 118,000	\$ 7,816	\$ 4,945	\$ 44,182	\$ 49,642	\$ 5,460	112%
Consumer Sales Tax/Use Tax	1,910,700	168,817	180,539	774,565	803,554	28,989	104%
Personal Income Tax	2,019,556	144,456	170,985	812,256	877,388	65,132	108%
Liquor Profit Transfers	32,000	2,094	2,122	13,826	15,894	2,068	115%
Beer Tax and Licenses	7,100	546	520	2,816	2,739	(77)	97%
Tobacco Products Tax	138,500	11,955	10,647	61,031	56,768	(4,263)	93%
Business Franchise Fees	700	33	95	227	504	277	222%
Property Transfer Tax	0	0	0	0	557	557	0%
Property Tax	9,500	547	374	5,805	5,797	(8)	100%
Insurance Tax	138,000	338	229	61,865	63,668	1,803	103%
Departmental Collections	25,000	1,308	1,445	6,755	8,056	1,301	119%
Corporation Net Income Tax	313,500	12,434	3,874	104,983	103,544	(1,439)	99%
Miscellaneous Transfers	2,000	104	0	209	607	398	291%
Interest Income	103,000	9,000	12,567	51,500	66,079	14,579	128%
Severance Tax	398,000	47,917	27,080	132,528	127,838	(4,690)	96%
Miscellaneous	12,500	250	20,218	1,250	20,953	19,703	1,676%
HB 102 - Lottery Transfers	65,000	6,350	6,746	25,300	26,870	1,570	106%
Soft Drink Excise Tax	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	35	0	89	89	0%
Special Revenue Transfers	20,000	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0	0%
	\$ 5,323,157	\$ 413,965	\$ 442,419	\$ 2,099,699	\$ 2,231,037	\$ 131,338	
			\$ 28,454 107%		\$ 131,338 106%		

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

December 1, 2025

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

GENERAL REVENUE FUND

SOURCE	Actual Collections November 2024	Actual Collections November 2025	Actual Collections 5 Months Jul 2024 - Nov 2024	Actual Collections 5 Months Jul 2025 - Nov 2025	To Date - Increase (Decrease) Over Prior Period	To Date - Percent Collected
Business and Occupation Tax	\$ 2,144	\$ 4,945	\$ 39,010	\$ 49,642	\$ 10,633	27%
Consumer Sales Tax/Use Tax	170,847	180,539	719,850	803,554	83,704	12%
Personal Income Tax	151,626	170,985	853,545	877,388	23,843	3%
Liquor Profit Transfers	4,044	2,122	16,023	15,894	(129)	-1%
Beer Tax and Licenses	526	520	2,747	2,739	(8)	0%
Tobacco Products Tax	12,159	10,647	60,562	56,768	(3,794)	-6%
Business Franchise Fees	93	95	277	504	227	82%
Property Transfer Tax	510	0	3,098	557	(2,541)	-82%
Property Tax	569	374	6,409	5,797	(612)	-10%
Insurance Tax	1,366	229	59,210	63,668	4,459	8%
Departmental Collections	1,510	1,445	6,954	8,056	1,101	16%
Corporation Net Income Tax	15,564	3,874	123,067	103,544	(19,524)	-16%
Miscellaneous Transfers	399	0	678	607	(71)	-10%
Interest Income	13,873	12,567	94,144	66,079	(28,064)	-30%
Severance Tax	18,873	27,080	87,345	127,838	40,493	46%
Miscellaneous	196	20,218	927	20,953	20,025	2,159%
HB 102 - Lottery Transfers	6,105	6,746	24,898	26,870	1,973	8%
Soft Drink Excise Tax		0	1,401	()	(1,401)	-100%
Liquor License Renewal	43	0	325	99	(227)	-70%
Senior Citizens Tax Credit Reimbursement	0	0	413	390	(23)	-5%
Charter Tax		0	1	1		12%
Video Lottery Transfers	5	35	45	89	44	97%
Special Revenue Transfers	0	0	0	0	0	0%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 400,451	\$ 442,419	\$ 2,100,927	\$ 2,231,037	\$ 130,109	
Increase or Decrease Over Prior Period		\$ 41,968		\$ 130,109		
% Increase or Decrease Over Prior Period		10%		6%		