

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2019  
MAY 2019  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2019	Estimated Collections May 2019	Actual Collections May 2019	Estimated Collections 11 Months July 18-May 19	Actual Collections 11 Months July 18-May 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,500	\$ 10,200	\$ 11,674	\$ 106,400	\$ 113,368	\$ 6,968	107%
Consumer Sales Tax/Use Tax	1,358,000	116,200	116,800	1,215,700	1,218,906	3,206	100%
Personal Income Tax	2,054,000	130,400	156,245	1,855,700	1,896,326	40,626	102%
Liquor Profit Transfers	20,800	2,200	2,277	18,000	19,572	1,572	109%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,500	985	914	6,640	6,621	(19)	100%
Tobacco Products Tax	179,700	15,600	18,088	164,200	158,342	(5,858)	96%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	670	68	74	621	704	83	113%
Charter Tax	0	0	0	0	9	9	0%
Property Transfer Tax	13,000	900	1,045	12,000	11,686	(314)	97%
Property Tax	6,900	300	354	6,815	6,912	97	101%
Insurance Tax	123,500	800	283	123,200	128,497	5,297	104%
Departmental Collections	23,600	1,400	1,531	22,200	21,479	(721)	97%
Corporation Net Income Tax	181,038	2,700	11,518	150,538	161,486	10,948	107%
Miscellaneous Receipts	10,700	300	304	8,200	7,963	(237)	97%
Miscellaneous Transfers	1,000	60	0	940	2,053	1,113	218%
Interest Income	23,000	2,500	2,755	20,500	23,636	3,136	115%
Severance Tax	441,000	37,200	43,405	402,400	410,590	8,190	102%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	13,250	0	0	13,250	17,123	3,873	129%
HB 102 - Lottery Transfers	65,000	12,000	9,029	60,000	65,000	5,000	108%
Video Lottery Transfers	0	0	12	0	323	323	0%
Liquor License Renewal	0	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	10,000	700	4,589	10,000	7,745	(2,255)	77%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,650,158</b>	<b>\$ 334,513</b>	<b>\$ 380,897</b>	<b>\$ 4,197,304</b>	<b>\$ 4,278,341</b>	<b>\$ 81,037</b>	
Increase or Decrease Over Estimate			\$ 46,384		\$ 81,037		
Percent Collected			114%		102%		

Source: wvOASIS  
State Auditor's Office, John B. McCuskey, State Auditor  
Department of Revenue, Dave Hardy, Cabinet Secretary  
Prepared by the State Budget Office  
June 3, 2019

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
MAY 2018 VS MAY 2019  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections May 2018	Actual Collections May 2019	Actual Collections 11 Months July 17-May 18	Actual Collections 11 Months July 18-May 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 10,969	\$ 11,674	\$ 104,991	\$ 113,368	\$ 8,377	8%
Consumer Sales Tax/Use Tax	105,973	116,800	1,103,281	1,218,906	115,625	10%
Personal Income Tax	130,922	156,245	1,736,700	1,896,326	159,626	9%
Liquor Profit Transfers	2,345	2,277	19,544	19,572	28	0%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	905	914	6,422	6,621	199	3%
Tobacco Products Tax	15,980	18,088	162,306	158,342	(3,964)	-2%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	97	74	641	704	63	10%
Charter Tax	2	0	8	9	1	13%
Property Transfer Tax	1,137	1,045	10,802	11,686	884	8%
Property Tax	207	354	6,972	6,912	(60)	-1%
Insurance Tax	52	283	123,501	128,497	4,996	4%
Departmental Collections	1,250	1,531	21,141	21,479	338	2%
Corporation Net Income Tax	5,409	11,518	92,107	161,486	69,379	75%
Miscellaneous Receipts	1,983	304	19,075	7,963	(11,112)	-58%
Miscellaneous Transfers	0	0	2,264	2,053	(211)	-9%
Interest Income	783	2,755	6,336	23,636	17,300	273%
Severance Tax	36,819	43,405	310,529	410,590	100,061	32%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	1,060	0	26,390	17,123	(9,267)	-35%
HB 102 - Lottery Transfers	12,238	9,029	62,337	65,000	2,663	4%
Video Lottery Transfers	24	12	397	323	(74)	-19%
Liquor License Renewal	0	0	0	0	0	0%
Senior Citizen Tax Credit Reimbursement	753	4,589	10,000	7,745	(2,255)	-23%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 328,908</b>	<b>\$ 380,897</b>	<b>\$ 3,825,744</b>	<b>\$ 4,278,341</b>	<b>\$ 452,597</b>	
Increase or Decrease Over Prior Period		\$ 51,989		\$ 452,597		
% Increase or Decrease Over Prior Period		16%		12%		