

STATE OF WEST VIRGINIA
REVENUE COLLECTIONS
FISCAL YEAR 2020
SEPTEMBER 2019
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Revised Estimated Collections FY 2020	Estimated Collections September 2019	Actual Collections September 2019	Estimated Collections 3 Months July 19-Sept 19	Actual Collections 3 Months July 19-Sept 19	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 123,000	\$ 6,500	\$ 13,827	\$ 26,200	\$ 35,446	\$ 9,246	135%
Consumer Sales Tax/Use Tax	1,390,260	124,200	125,820	332,300	330,293	(2,007)	99%
Personal Income Tax	2,154,880	226,500	226,745	525,100	503,563	(21,537)	96%
Liquor Profit Transfers	21,000	2,000	2,031	5,000	6,468	1,468	129%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	7,600	690	620	2,070	2,003	(67)	97%
Tobacco Products Tax	177,000	14,800	13,256	48,500	42,886	(5,614)	88%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	680	50	34	200	164	(36)	82%
Charter Tax	0	0	1	0	3	3	0%
Property Transfer Tax	12,300	1,400	950	3,800	3,297	(503)	87%
Property Tax	7,200	2,190	2,129	2,660	2,734	74	103%
Insurance Tax	131,800	500	730	30,500	30,904	404	101%
Departmental Collections	24,000	1,400	1,251	4,400	4,381	(19)	100%
Corporation Net Income Tax	136,980	33,200	43,724	38,100	50,248	12,148	132%
Miscellaneous Receipts	11,000	1,300	2,054	2,500	2,410	(90)	96%
Miscellaneous Transfers	1,700	510	592	820	713	(107)	87%
Interest Income	30,000	2,900	3,846	8,900	9,262	362	104%
Severance Tax	376,800	33,500	33,911	85,650	59,254	(26,396)	69%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	65,000	5,601	5,726	10,890	10,752	(138)	99%
Video Lottery Transfers	0	0	22	0	71	71	0%
Liquor License Renewal	29,000	0	0	0	2,852	2,852	0%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	300	393	93	131%
Tax Amnesty	0	0	0	0	0	0	0%
TOTAL	\$ 4,710,200	\$ 457,241	\$ 477,269	\$ 1,127,890	\$ 1,098,097	\$ (29,793)	
Increase or Decrease Over Estimate			\$ 20,028		\$ (29,793)		
Percent Collected			104%		97%		

Source: wvOASIS
State Auditor's Office, John B. McCuskey, State Auditor
Department of Revenue, Dave Hardy, Cabinet Secretary
Prepared by the State Budget Office
October 1, 2019

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

GENERAL REVENUE FUND

SOURCE	Actual Collections September 2018	Actual Collections September 2019	Actual Collections 3 Months July 18-Sept 18	Actual Collections 3 Months July 19-Sept 19	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 6,260	\$ 13,827	\$ 25,766	\$ 35,446	\$ 9,680	38%
Consumer Sales Tax/Use Tax	121,169	125,820	327,229	330,293	3,064	1%
Personal Income Tax	217,637	226,745	502,311	503,563	1,252	0%
Liquor Profit Transfers	1,831	2,031	6,207	6,468	261	4%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	799	620	2,236	2,003	(233)	-10%
Tobacco Products Tax	13,788	13,256	46,267	42,886	(3,381)	-7%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	50	34	169	164	(5)	-3%
Charter Tax	1	1	3	3	0	0%
Property Transfer Tax	1,332	950	3,734	3,297	(437)	-12%
Property Tax	2,034	2,129	2,482	2,734	252	10%
Insurance Tax	719	730	29,903	30,904	1,001	3%
Departmental Collections	1,196	1,251	3,934	4,381	447	11%
Corporation Net Income Tax	41,169	43,724	47,052	50,248	3,196	7%
Miscellaneous Receipts	1,970	2,054	2,373	2,410	37	2%
Miscellaneous Transfers	1,633	592	1,716	713	(1,003)	-58%
Interest Income	1,797	3,846	3,978	9,262	5,284	133%
Severance Tax	33,788	33,911	96,546	59,254	(37,292)	-39%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	88	0	5,347	0	(5,347)	-100%
HB 102 - Lottery Transfers	5,601	5,726	10,890	10,752	(138)	-1%
Video Lottery Transfers	46	22	74	71	(3)	-4%
Liquor License Renewal	0	0	0	2,852	2,852	0%
Senior Citizen Tax Credit Reimbursement	0	0	576	393	(183)	-32%
Tax Amnesty	0	0	0	0	0	0%
TOTAL	\$ 452,908	\$ 477,269	\$ 1,118,793	\$ 1,098,097	\$ (20,696)	
Increase or Decrease Over Prior Period		\$ 24,361		\$ (20,696)		
% Increase or Decrease Over Prior Period		5%		-2%		