

**STATE OF WEST VIRGINIA
COMPARISON OF REVENUE
DECEMBER 2020 vs DECEMBER 2021**

GENERAL REVENUE FUND

	Actual Collections December 2020	Actual Collections December 2021	Actual Collections 6 Months Jul-Dec 2020	Actual Collections 6 Months Jul-Dec 2021	YTD \$ Increase (Decrease) over prior period	YTD % Increase (Decrease) over prior period
Personal Income Tax	\$ 159,602,793	\$ 181,830,774	\$ 1,083,424,703	\$ 1,036,701,791	\$ (46,722,913)	-4%
Consumer Sales Tax & Use Tax	130,382,879	153,996,566	722,018,441	787,346,028	65,327,587	9%
Severance Tax	15,632,564	62,575,207	69,842,567	254,193,003	184,350,436	264%
Corporate Net Income Tax	40,393,447	79,144,354	159,040,565	172,852,197	13,811,631	9%
Insurance Tax	(30,331)	269,816	58,350,627	60,616,785	2,266,158	4%
Tobacco Products Tax	16,788,217	13,743,074	89,220,752	85,010,992	(4,209,760)	-5%
Business and Occupation	9,117,627	3,307,111	60,112,420	44,927,145	(15,185,275)	-25%
Liquor Profit Transfers	1,516,150	2,010,900	10,659,977	13,720,770	3,060,793	29%
Departmental Collections	1,158,165	1,525,998	8,148,677	8,991,863	843,186	10%
Property Transfer Tax	809,198	1,384,190	7,444,035	9,442,260	1,998,225	27%
Property Tax	102,881	163,385	4,772,505	4,864,233	91,728	2%
Beer Tax and Licenses	522,276	472,602	3,870,725	3,598,993	(271,732)	-7%
Miscellaneous Transfers	40,533	323,866	380,327	1,320,991	940,664	247%
Interest Income	(406,548)	(176,357)	6,745,978	20,699	(6,725,279)	-100%
Refundable Credit Reimb Liability	-	-	1,188,177	557,719	(630,458.00)	0%
HB 102 - Lottery Transfers	4,426,039	5,915,656	26,526,376	31,599,924	5,073,547.94	0%
Miscellaneous	1,951,120	167,413	6,908,142	1,140,961	(5,767,181)	-83%
Business Franchise Fees	41,211	86,295	345,745	508,590	162,845	47%
Estate & Inheritance Tax	-	-	-	-	-	0%
Liquor License Renewal	133,452	45,151	402,502	383,138	(19,364)	0%
Special Revenue Transfers	-	-	-	-	-	0%
Charter Tax	1,164	1,306	7,317	1,109	(6,208)	-85%
Video Lottery Transfers	-	-	-	-	0	-
July-Dec Retro Rev Adj	19,925	41,435	70,358	154,421	84,063.76	0%
Cash Flow Transfer	-	-	-	-	-	0%
SUBTOTALS	\$ 382,202,760	\$ 506,828,743	\$ 2,319,480,915	\$ 2,517,953,610	\$ 198,472,695	
Less: Cash Flow Transfer	-	-	-	-	-	
Less: Special Revenue Transfer	-	-	-	-	-	
TOTALS	\$ 382,202,760	\$ 506,828,743	\$ 2,319,480,915	\$ 2,517,953,610	\$ 198,472,695	

Increase/Decrease over Prior Period **\$ 124,625,982** **\$ 198,472,695**

% Increase/Decrease over Prior Period **33%** **9%**

Source: WV OASIS
Prepared by: Legislative Auditor's Office, Budget Division
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