

STATE OF WEST VIRGINIA

DIGEST OF REVENUE SOURCES

FISCAL YEAR JULY 1, 2024 to JUNE 30, 2025

VOLUME I of 2



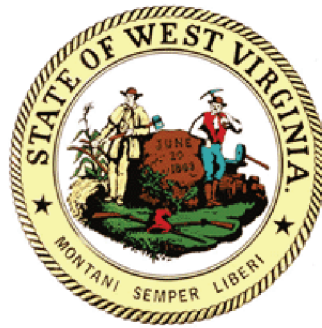
WEST VIRGINIA LEGISLATIVE AUDITOR
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STATE OF WEST VIRGINIA



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Compiled by

Budget Division

Legislative Auditor's Office

Forward

This yearly publication is a compilation of the various types of revenues that are available to the state of West Virginia in any given fiscal year from July 1 to June 30.

It consists of four types of revenues:

- *General revenues collected in the form of taxes; such as personal income tax, corporate net income taxes, business and occupation taxes and consumer sales and use taxes.*
- *State Road Fund revenues such as motor fuel excise taxes and license taxes.*
- *Lottery Fund revenues generated from lottery activities such as the racetrack video lottery and table games, and miscellaneous games, power ball and scratch off tickets sold by retail licensees.*
- *Special revenue funds generated from agency collections for goods and services provided to public and other agencies, fees, permits and licenses, and federal funds such as grants and federal fund appropriations. This special revenue section also contains trust account funds such as pension funds.*

The front sections of the book provide detailed information on general revenue, state road fund, and lottery collections. The back section of the book is a listing of special revenue funds. The special revenue section lists the funds in organization order. The investment balances are also given for funds that are authorized by statute to carry investments with either the state treasury or investment management board.

State of West Virginia

Digest of Revenue Sources

Fiscal Year 2024 to 2025

Charleston, West Virginia

September 2025

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TWELVE YEAR HISTORY OF GENERAL REVENUE
COLLECTIONS

STATE OF WEST VIRGINIA

General Revenue Collections fiscal year 2024-2025

Personal Income Tax	\$ 2,126,396,407.00
Consumers Sales and Use Tax	1,821,246,694.00
Severance Tax	439,021,835.00
Corp. Income and Business Franchise	376,218,668.00
HB 102 Lottery Transfers	65,000,000.00
Business and Occupation Tax	103,889,642.00
Tobacco Products Tax	137,883,471.00
Insurance Tax	133,005,046.00
Interest Income	186,814,698.00
Departmental Collections	27,142,810.00
Liquor Profit Transfers	32,617,437.00
Miscellaneous Receipts	7,454,609.00
Senior Tax Credit Reimbursement Lottery	9,967,306.00
Beer Tax and Licenses	6,859,744.00
Property Transfer Tax	6,570,258.00
Property Tax	10,307,275.00
Liquor License Renewal	736,164.00
Business Registration Tax	666,362.00
Miscellaneous Transfers	25,637,678.00
Charter Tax	4,391.00
Soft Drink Excise Tax	1,403,366.00
Video Lottery Transfers	519,092.00
TOTAL	5,519,362,952.00

General Revenue Collections fiscal year 2023-2024

Personal Income Tax	\$ 2,239,858,941.00
Consumers Sales and Use Tax	1,816,544,459.00
Severance Tax	368,873,842.00
Corp. Income and Business Franchise	465,463,086.00
HB 102 Lottery Transfers	65,000,000.00
Business and Occupation Tax	126,750,812.00
Tobacco Products Tax	153,219,603.00
Insurance Tax	120,735,551.00
Interest Income	226,562,424.00
Departmental Collections	26,037,653.00
Liquor Profit Transfers	29,496,702.00
Miscellaneous Receipts	14,090,285.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	7,218,501.00
Property Transfer Tax	12,287,910.00
Property Tax	9,350,074.00
Liquor License Renewal	736,164.00
Business Registration Tax	1,072,057.00
Miscellaneous Transfers	2,871,274.00
Charter Tax	8,503.00
Soft Drink Excise Tax	13,848,277.00
Video Lottery Transfers	548,965.00
TOTAL	\$ 5,710,575,084.00

General Revenue Collections fiscal year 2022-2023

Personal Income Tax	\$ 2,663,568,030.00
Consumers Sales and Use Tax	1,750,433,512.00
Severance Tax	946,486,026.00
Corporate Income/Business Franchise	419,965,001.00
HB 102 Lottery Transfers	65,000,000.00
Business and Occupation Tax	116,746,978.00
Tobacco Products Tax	155,459,301.00
Insurance Tax	112,168,251.00
Interest Income	132,455,578.00
Departmental Collections	26,887,526.00
Liquor Profit Transfers	32,312,817.00
Miscellaneous Receipts	2,461,690.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	7,261,851.00
Property Transfer Tax	12,706,304.00
Property Tax	7,702,241.00
Liquor License Renewal	932,587.00
Special Revenue Transfer	0.00
Business Registration Tax	1,011,179.00
Miscellaneous Transfers	5,328,653.00
Charter Tax	3,813.00
Video Lottery Transfers	634,126.00
Estate and Inheritance	0.00
Soft Drink Excise Tax	13,765,539.00
TOTAL	6,483,291,005.00

General Revenue Collections Fiscal Year 2021-2022

Personal Income Tax	\$2,502,828,097.00
Consumers Sales and Use Tax	1,655,483,269.00
Severance Tax	768,793,845.00
Corporate Income/Business Franchise	366,315,709.00
HB 102 Lottery Transfers	65,000,000.00
Business and Occupation Tax	110,502,166.00
Tobacco Products Tax	165,066,361.00
Insurance Tax	135,846,802.00
Interest Income	(1,705,779.00)
Departmental Collections	26,344,385.00
Liquor Profit Transfers	29,473,922.00
Miscellaneous Receipts	2,467,426.00
Senior Tax Credit Reimbursement Lottery	9,008,646.00
Beer Tax and Licenses	7,571,090.00
Property Transfer Tax	17,855,545.00
Property Tax	7,908,368.00
Liquor License Renewal	766,276.00
Special Revenue Transfer	0.00
Business Registration Tax	1,076,453.00
Miscellaneous Transfers	16,740,119.00
Charter Tax	2,284.00
Video Lottery Transfers	554,115.00
Estate & Inheritance Tax	0.00
Total General Revenue	\$5,887,899,096.00

General Revenue Collections Fiscal Year 2020-2021

Personal Income Tax	\$2,253,788,399.00
Consumers Sales and Use Tax	1,537,244,806.00
Severance Tax	274,255,914.00
Corporate Income/Business Franchise	320,487,005.00
HB 102 Lottery Transfers	65,000,000.00
Business and Occupation Tax	133,128,056.00
Tobacco Products Tax	171,186,918.00
Insurance Tax	118,061,442.00
Interest Income	9,661,294.00
Departmental Collections	23,880,472.00
Liquor Profit Transfers	25,586,585.00
Miscellaneous Receipts	8,568,148.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	7,877,098.00
Property Transfer Tax	15,942,799.00
Property Tax	10,401,501.00
Liquor License Renewal	1,950,640.00
Special Revenue Transfer	0.00
Business Registration Tax	796,584.00
Miscellaneous Transfers	1,710,304.00
Charter Tax	12,018.00
Video Lottery Transfers	317,072.00
Estate & Inheritance Tax	0.00
Total General Revenue	\$4,989,857,054.00

General Revenue Collections Fiscal Year 2019-2020

Personal Income Tax	\$1,947,945,588.00
Consumers Sales and Use Tax	1,386,570,806.00
Severance Tax	267,048,707.00
Corporate Income/Business Franchise	151,988,009.00
HB 102 Lottery Transfers	52,322,624.00
Business and Occupation Tax	137,346,516.00
Tobacco Products Tax	168,749,566.00
Insurance Tax	129,358,483.00
Interest Income	39,207,732.00
Departmental Collections	23,483,824.00
Liquor Profit Transfers	25,727,232.00
Miscellaneous Receipts	23,405,038.00
Senior Tax Credit Reimbursement Lottery	9,909,345.00
Beer Tax and Licenses	7,336,077.00
Property Transfer Tax	12,186,810.00
Property Tax	7,392,105.00
Liquor License Renewal	44,687,710.00
Special Revenue Transfer	0.00
Business Registration Tax	697,445.00
Miscellaneous Transfers	59,106,385.00
Charter Tax	9,971.00
Video Lottery Transfers	377,394.00
Estate & Inheritance Tax	0.00
Total General Revenue	\$4,494,857,367.00

General Revenue Collections Fiscal Year 2018-2019

Personal Income Tax	\$2,096,907,291.00
Consumers Sales and Use Tax	1,370,156,717.00
Severance Tax	462,451,099.00
Corporate Income/Business Franchise	198,031,543.00
HB 102 Lottery Transfers	65,000,000.00
Business and Occupation Tax	124,522,937.00
Tobacco Products Tax	171,223,757.00
Insurance Tax	129,111,390.00
Interest Income	27,775,939.00
Departmental Collections	22,756,031.00
Liquor Profit Transfers	23,039,469.00
Miscellaneous Receipts	8,096,167.00
Senior Tax Credit Reimbursement Lottery	9,456,073.00
Beer Tax and Licenses	7,627,625.00
Property Transfer Tax	12,852,830.00
Property Tax	7,038,597.00
Liquor License Renewal	00.0
Special Revenue Transfer	17,123,327.00
Business Registration Tax	766,943.00
Miscellaneous Transfers	2,124,236.00
Charter Tax	10,102.00
Video Lottery Transfers	363,780.00
Estate & Inheritance Tax	0.00
Total General Revenue	\$4,756,335,853.00

General Revenue Collections Fiscal Year 2017-2018

Personal Income Tax	\$1,919,570,132.00
Consumers Sales and Use Tax	1,247,030,837.00
Severance Tax	345,913,518.00
Corporate Income/Business Franchise	110,068,206.00
HB 102 Lottery Transfers	65,000,000.00
Business and Occupation Tax	115,003,005.00
Tobacco Products Tax	177,839,164.00
Insurance Tax	124,229,559.00
Interest Income	7,845,596.00
Departmental Collections	22,554,135.00
Liquor Profit Transfers	21,119,926.00
Miscellaneous Receipts	22,194,993.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	7,463,136.00
Property Transfer Tax	12,036,497.00
Property Tax	7,315,437.00
Liquor License Renewal	0 .00
Special Revenue Transfer	26,395,257.00
Business Registration Tax	698,079.00
Miscellaneous Transfers	2,512,685.00
Charter Tax	10,701.00
Video Lottery Transfers	456,585.00
Estate & Inheritance Tax	100.00
Total General Revenue	\$4,245,257,548.00

General Revenue Collections Fiscal Year 2016-2017

Personal Income Tax	\$1,813,866,403.00
Consumers Sales and Use Tax	1,222,282,625.00
Severance Tax	321,030,777.00
Corporate Income/Business Franchise	116,305,568.00
HB 102 Lottery Transfers	65,000,000.00
Business and Occupation Tax	111,884,545.00
Tobacco Products Tax	194,646,681.00
Insurance Tax	120,163,288.00
Interest Income	6,044,685.00
Departmental Collections	19,133,778.00
Liquor Profit Transfers	26,317,206.00
Miscellaneous Receipts	10,070,990.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	7,999,596.00
Property Transfer Tax	11,987,994.00
Property Tax	7,248,153.00
Liquor License Renewal	0 .00
Special Revenue Transfer	99,793,387.00
Business Registration Tax	666,057.00
Miscellaneous Transfers	1,587,393.00
Charter Tax	15,933.00
Video Lottery Transfers	464,503.00
Estate & Inheritance Tax	240.00
Total General Revenue	\$4,166,509,802.00

General Revenue Collections Fiscal Year 2015-2016

Personal Income Tax	\$1,803,310,886.00
Consumers Sales and Use Tax	1,231,044,200.00
Severance Tax	276,440,503.00
Corporate Income/Business Franchise	143,605,086.00
HB 102 Lottery Transfers	83,355,000.00
Business and Occupation Tax	119,174,498.00
Tobacco Products Tax	100,273,876.00
Insurance Tax	117,358,892.00
Interest Income	2,508,514.00
Departmental Collections	19,029,134.00
Liquor Profit Transfers	18,312,642.00
Miscellaneous Receipts	20,976,199.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	7,995,545.00
Property Transfer Tax	10,618,462.00
Property Tax	6,957,305.00
Liquor License Renewal	70,724.00
Special Revenue Transfer	128,913,944.00
Business Registration Tax	676,183.00
Miscellaneous Transfers	1,245,845.00
Charter Tax	2,560.00
Video Lottery Transfers	808,524.00
Total General Revenue	\$4,102,678,522.00

General Revenue Collections Fiscal Year 2014-2015

Personal Income Tax	\$ 1,840,056,422.00
Consumers Sales and Use Tax	1,228,221,103.00
Severance Tax	414,172,499.00
Corporate Income/Business Franchise	186,101,080.00
HB 102 Lottery Transfers	92,600,000.00
Business and Occupation Tax	120,521,715.00
Tobacco Products Tax	102,163,206.00
Insurance Tax	116,162,598.00
Interest Income	2,342,693.00
Departmental Collections	18,223,108.00
Liquor Profit Transfers	18,361,384.00
Miscellaneous Receipts	16,458,113.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	7,773,253.00
Property Transfer Tax	11,041,554.00
Property Tax	6,678,574.00
Liquor License Renewal	451,328.00
Special Revenue Transfer	0.00
Business Registration Tax	746,924.00
Miscellaneous Transfers	11,055,583.00
Charter Tax	43,149.00
Telecommunications Tax	0.00
Estate and Inheritance	7,178.00
Video Lottery Transfers	628,212.00
Total General Revenue	\$ 4,203,809,676.00

General Revenue Collections fiscal year 2013-2014

Personal Income Tax	\$ 1,664,066,171.00
Consumers Sales and Use Tax	1,173,096,511.00
Severance Tax	488,685,518.00
Corp. Income and Business Franchise	203,508,473.00
HB 102 Lottery Transfers	92,600,000.00
Business and Occupation Tax	120,142,546.00
Tobacco Products Tax	101,779,766.00
Insurance Tax	115,763,259.00
Interest Income	1,218,745.00
Departmental Collections	17,510,584.00
Liquor Profit Transfers	15,155,048.00
Miscellaneous Receipts	30,013,360.00
Senior Tax Credit Reimbursement Lottery	10,000,000.00
Beer Tax and Licenses	8,301,702.00
Property Transfer Tax	10,391,897.00
Property Tax	6,651,832.00
Liquor License Renewal	451,328.00
Special Revenue Transfer	44,707,000.00
Business Registration Tax	697,842.00
Miscellaneous Transfers	767,346.00
Racing Fees	-0-
Charter Tax	227,757.00
Telecommunications Tax	(260,588.00)
Estate and Inheritance	-0-
Video Lottery Transfers	628,508.00
TOTAL	4,106,104,604.00

GENERAL REVENUE FUND

BUSINESS AND OCCUPATION PRIVILEGE TAX

First year enacted 1921

West Virginia Code Citation:

Chapter 11, Article 13, Sections 1 through 31 inclusive

Brief History of Business and Occupation Tax

Historically, the Business and Occupation Tax applied to all persons, corporations, partnerships, and associations engaged in business in West Virginia. Since the inception of the tax, the statutes imposing these gross receipts tax have been amended at various times. The first major change was in 1967, when the legislature amended the statute to include professional persons previously not subject to this tax. In 1971, banking and financial institutions were also made subject to the tax. In 1985, the legislature restructured the State tax system repealing the Business and Occupation Tax as it applied to all businesses except for public service or utility businesses (§11-13-2d) and the business of generating and producing electric power (§11-13-2m). The repeal was effective on July 1, 1987. The Business and Occupation Taxes were replaced with a system of Severance, Business Franchise, and Corporate Net Income Taxes. The Business and Occupation Taxes at the local government levels were retained (§8-13-5).

Current Summary

The current Business and Occupation Tax does not affect the number of businesses that it affected before the major statutory changes effective July 1, 1987. The current tax is levied on public utilities, gas storage operators, and electric power producers. The rates vary according to the type of activity. Electric power companies fall into different categories based upon whether the company is a producer or non-producer. Producers pay a tax based upon taxable generating capacity, while non-producers or distributors pay a tax based on kilowatt-hours of sales to domestic consumers. Natural gas storage utilities pay a rate based upon net dekatherms, while natural gas utilities pay a rate based upon gross income, as do water utilities, street and interurban and electrical railways, and toll bridge companies.

Persons Required to File Returns and Pay Tax

Currently, the following businesses are subject to the Business and Occupation Tax: (a) public service businesses; (b) utility businesses; (c) businesses which generate and produce electrical power; (d) businesses which sell electric power; and (e) natural gas storage operators.

Exemptions to Business and Occupation Tax

1. Electricity generation that is not for profit, commercial use, or sale.
2. Electric power related to selected manufacturing processes.
3. Retired or inactive generating units.

4. New generating units are taxable at 40 percent of official capacity.
5. Units relying on wind powered turbines are taxable at 12 percent of capacity.
6. Merchant coal-fired power plants not subject to cost recovery through any state regulatory agency.
7. Nonprofit water and sewer companies governed by the West Virginia Public Service Commission that are organized and operated for the exclusive benefit of their members.
8. Street, interurban, and electric railway services.

Credits Allowed Against Business and Occupation Tax

1. Tax credit for industrial expansion and industrial revitalization and (W. Va. Code §11-13D-1 et seq.)
2. Tax credit for reducing electric, natural gas, water, or sewer utility rates for low-income residential customers (W. Va. Code §11-13F-1 et seq.)

Allocation and Use:

Proceeds are deposited to the General Revenue Fund

Rates for Business and Occupation Tax

Code Authority	Type of Business	Rate
11-13-2d(a)(2)	Water companies	4.40% gross
11-13-2d(a)(3)	Electric company producer of electric for public service or utility business	4.00% gross - Superseded by 11-13-2o
11-13-2d(a)(3)	Electric company that is a non-producer of electricity for public service or utility business	3.00% gross - Superseded by 11-13-2o
11-13-2d(a)(3)	Electric company which also sells to a plant location of a manufacturing facility with a demand of 200,000 kilowatts per hour	2.00% gross - Superseded by 11-13-2o
11-13-2d(a)(4)	Natural gas utility	4.29% gross
11-13-2d(a)(5)	Toll Bridge company	4.29% gross
11-13-2d(a)(6)	All other public utility businesses	2.86% of gross
11-13-2e(a)	Natural gas storage business	\$0.05 per net dekatherm
11-13-2f(a)	Synthetic fuel from coal for sale, profit, commercial use	\$0.50 per ton of synthetic fuel
11-13-2o(b)(1)	Electric company generating for sale/profit/commercial use	\$22.78 per kilowatt
11-13-2o(b)(1)	Electric company generating for sale/profit/commercial use utilizing a flue gas desulfurization system	\$20.70 per kilowatt
11-13-2o(b)(2)	Electric distributor of power not produced in WV	\$0.019 per kilowatt
11-13-2o(b)(2)	Electric distributor of power not produced in WV sold to a manufacturing facility	\$0.005 per kilowatt

BUSINESS AND OCCUPATION TAX COLLECTIONS SINCE 1990

FISCAL YEAR	NET AMOUNT COLLECTED	PERCENTAGE OF CHANGE PER YEAR
1990-1991	\$ 192,403,995.00	
1991-1992	186,532,398.00	-3.05%
1992-1993	184,219,907.00	-1.24%
1993-1994	211,715,803.00	14.93%
1994-1995	196,743,759.00	-7.07%
1995-1996	190,274,017.00	-3.29%
1996-1997	179,822,618.00	-5.49%
1997-1998	177,098,573.00	-1.51%
1998-1999	182,606,688.00	3.11%
1999-2000	167,944,888.00	-8.00%
2000-2001	177,362,771.00	5.58%
2001-2002	173,712,450.00	-2.06%
2002-2003	178,415,433.00	2.71%
2003-2004	177,395,094.00	-0.57%
2004-2005	182,460,781.00	2.86%
2005-2006	185,456,897.00	1.64%
2006-2007	180,748,060.00	-2.54%
2007-2008	150,822,471.00	-16.56%
2008-2009	150,292,700.00	-0.35%
2009-2010	133,386,079.00	-11.25%
2010-2011	127,591,014.00	-4.34%
2011-2012	121,031,382.00	-5.14%
2012-2013	127,111,826.00	5.02%
2013-2014	120,142,546.00	-5.48%
2014-2015	120,521,715.00	0.32%
2015-2016	119,174,498.00	-1.13%
2016-2017	111,884,545.00	-6.52%
2017-2018	115,003,005.00	2.71%
2018-2019	124,522,937.00	8.27%
2019-2020	137,346,516.00	10.30%
2020-2021	133,128,056.00	-3.10%
2021-2022	110,502,166.00	-17.00%
2022-2023	116,746,978.00	5.65%
2023-2024	126,750,812.00	8.57%
2024-2025	103,889,642.26	-18.04%

CONSUMERS SALES TAX AND SERVICE TAX and USE TAX

First year enacted 1933

West Virginia Code Citation:

Chapter 11, Article 15, Sections 1 to 34 inclusive

Chapter 11, Article 15A, Sections 1 to 29 inclusive

Chapter 11, Article 15B, Sections 1 to 37 inclusive

Brief History of Consumers Sales and Service Tax and complementary Use Tax

The original Consumers Sales and Service Tax was enacted in 1933 and has been amended numerous times. Over the years the rates, exemptions, and credits have changed. The statute has very specifically narrowed the definitions applying to Consumers Sales and Service Tax law. The complementary Use Tax was enacted in 1951.

Current Summary

The current Consumers Sales and Service Tax and Use Tax applies to all sales or leases of tangible personal property and the furnishing of services in West Virginia unless a specific exemption applies to the sale, lease, or service. The Consumers Sales and Service Tax generally applies to sales, leases, and services whose origination and destination occur within the State, while the complementary Use Tax is imposed upon the use within West Virginia of tangible personal property and services bought or leased outside West Virginia for use or consumption within this State. The Use Tax complements the Consumers Sales and Service Tax, and Use Tax due is remitted on the same form as the Consumers Sales and Service Tax.

Goods and services taxable under either the Consumers Sales and Service Tax or the Use Tax are subject to a 6 percent tax rate. The tax is collected from the purchaser by the person offering the goods or service. The seller then submits the tax to the West Virginia Tax Division. The law provides that the purchaser shall pay the tax to the seller. No compensation or profit is allowed for the collection of the tax.

The tax on food and food ingredients for home consumption was reduced over several years and was eliminated effective July 1, 2013. However, purchases and uses by consumers of prepared food, food sold through vending machines, and soft drinks are subject to the 6 percent tax.

During the 2003 legislative session, the Main Street Fairness Act of 2003 was passed. It is based upon a national effort by state governments to equalize the competition between sellers with retail stores within the state and out-of-state sellers that sell to West Virginia consumers via the Internet, telephone, or mail order. This legislation enables the State Tax Commissioner to sign the national Streamlined Sales and Use Tax Agreement.

Legislation in 2013 expanded the definition of business presence in West Virginia to include any presence in the State such as a customer call center.

In response to the 2018 United States Supreme Court ruling in *South Dakota vs. Wayfair* regarding online sales, the West Virginia Tax Department issued an Administrative Notice stating that out-of-state vendors who met certain sales or transaction thresholds would be required to begin remitting consumer sales and use tax effective January 1, 2019. Legislation enacted during the 2019 legislative session expanded the requirements to collect and remit the sales and use taxes to include marketplace facilitators.

Persons Required to File Returns and Pay Tax

All individuals, corporations, partnerships, associations or other groups engaged in the business of selling tangible property at retail or dispensing certain selected services, excepting personal and professional services and services provided by a corporation subject to the control of the Public Service Commission. The tax is required by statute to be collected from the purchaser. The vendor is then responsible for remitting the tax collected to the West Virginia Tax Division. The vendor cannot absorb the tax. If the vendor does not collect the tax, the vendor shall be personally liable for the amount not collected. If the purchaser refuses to pay the tax or does not present the vendor with a valid certificate of exemption, or uses a false certificate, or utilizes the merchandise purchased in such a manner as would precipitate the loss of the exemption, then the purchaser is personally liable for the amount of Consumers Sales and Service Tax computed on the purchase. No profit shall accrue to any vendor as a result of collection of the tax, nor can any fee be charged by the vendor for collection and remitting the tax.

Exemptions as enumerated in W. Va. Code §11-15-9

1. Sales of gas, steam and water delivered to consumers through mains of pipes and sales of electricity.
2. Sales of textbooks required to be used in any of the schools of West Virginia or any institution in West Virginia which qualifies as a nonprofit or educational institution subject to the West Virginia Department of Education and the Arts, the Higher Education Policy Commission, or the Council for Community and Technical College Education for universities and colleges located in this State.
3. Sales of property or services to this State, its institutions or subdivisions, governmental units, institutions, or subdivisions of other states.
4. Sales of vehicles which are titled by the Division of Motor Vehicles and which are subject to the tax imposed by section four, article three, chapter seventeen-a of the West Virginia Code.
5. Sales of property or services to churches provided that the churches make no charges for the services they render: Provided that the exemption applies only to services, equipment, supplies, food for meals and materials directly used or consumed by these organizations and does not apply to purchases of gasoline or special fuel.
6. Sales of tangible personal property or services to a corporation or organization with a current registration certificated issued under W. Va. Code Chapter 11, Article 12, which is exempt from federal income tax under Section 501(c) (3) or (c) (4) of the Internal Revenue Service Code of 1986 and which is an organization described in W. Va. Code §11-15-9(a)(6)(A) through W. Va. Code §11-15-9(a)(6)(E).
7. Isolated sales transactions in which any taxable service or any tangible personal property is sold that would not occur in the ordinary course of business in repeated and successive transactions.

8. Sales of tangible personal property or of any taxable services rendered for use or consumption in connection with the commercial production of an agricultural product the ultimate sale of which is subject to taxation. Sales of tangible personal property and services to be used or consumed in the construction of or permanent improvement to real property are not exempt. Sales of gasoline and special fuel are not exempt. Nails and fencing shall not be considered improvements to real property.
9. Sales of tangible personal property to a person for the purpose of resale in the form of personal property: Provided that sales of gasoline and special fuel by distributors and importers are taxable except when the sale is to another distributor for resale. Also provided that sales of building materials or supplies or other property to a contractor which is to be installed in, affixed to or incorporated by that person or his or her agent into any real property, building or structure is not exempt.
10. Sales of newspapers when delivered to consumers by route carriers.
11. Sales of drugs, durable medical goods, mobility enhancing equipment and prosthetic devices dispensed upon prescription and sales of insulin to consumers for medical purposes.
12. Sales of radio and television broadcasting time, preprinted advertising circulars and newspaper and outdoor advertising space for the advertisement of goods or services.
13. Sales and services performed by day care centers.
14. Casual and occasional sales of property or services not conducted in a repeated manner or in the ordinary course of repetitive and successive transactions of like character by a corporation or organization which is exempt from tax under Section 501 (c) (3) of the Internal Revenue Code of 1986 as amended.
15. Sales of property or services to a school which has approval from the Higher Education Policy Commission or the Council for Community and Technical College Education to award degrees, which has its principal campus in West Virginia, and which is exempt from federal and state income taxes under IRS Code Section 501 (c) (3).
16. Sales of lottery tickets and materials by licensed lottery sales agents and lottery retailers authorized by the lottery commission under the provisions of W. Va. Code (29-22-1 et seq.).
17. Leases of motor vehicles titled pursuant to the provisions of W. Va. Code (17A-3-1 et seq.) to lessees for a period of thirty or more consecutive days.
18. Sales of propane to consumers for the purpose of heating poultry houses.
19. Any sales of tangible personal property or services purchased and lawfully paid for with food stamps pursuant to the federal food stamp program codified in 7 U.S.C. & 2011 et seq., as amended, or with drafts issued by the West Virginia special supplement food program for women, infants and children codified in 42 U.S.C. & 1786.
20. Sales of tickets for activities sponsored by elementary and secondary schools and secondary schools located within West Virginia.
21. Sales of electronic data processing services and related software: Provided that for the purposes of this subdivision "electronic data processing services" means: (A) The processing of another's data, including all processes incident to processing of data such as keypunching, keystroke verification, rearranging or sorting previously documented data for the purpose of data entry or automatic processing and changing the medium on which data is sorted, whether these processes are done by the same person or several persons; and (B) providing access to computer equipment for the purpose of processing data or examining or acquiring data stored in or accessible to the computer equipment.
22. Tuition charged for attending educational summer camps.
23. Dispensing of services and leases of equipment by one corporation, partnership or limited liability company for another corporation, partnership or limited liability company when the entities are members of the same controlled group or are related taxpayers as defined in Section 267 [26 U.S.C. and 267] of the Internal Revenue Code.

24. Purchases of food for the following are exempt:
- a. Food purchased or sold by private schools, public schools, school sponsored student organizations or school sponsored parent-teacher associations to students enrolled in such school or to employees of such school during normal school hours; but not those sales of food made to the general public.
 - b. Food purchased or sold by private or public colleges and universities or by a student organization officially recognized by the university or college to students enrolled in the college or university when the sales are made on a contract basis so that a fixed price is paid for consumption of food products for a specific period of time without respect to the amount of food actually consumed by the particular individual contracting for the sale and no money is paid at the time the food product is sold or consumed.
 - c. Food purchased or sold by a charitable or private nonprofit organization, a nonprofit organization, or a government agency under a program to provide food to low-income persons at or below cost.
 - d. Food sold by a charitable or private nonprofit organization or a governmental agency under a program operating in West Virginia for a minimum of five years to provide food at or below cost to individuals who perform a minimum of two hours of community service for each unit of food purchased from the organization.
 - e. Food sold in an occasional sale by a charitable or nonprofit organization including volunteer fire departments and rescue squads, if the purpose of the sale is to obtain revenue for the functions and activities of the organization and the revenue obtained is actually expended for that purpose.
 - f. Food sold by any religious organization at a social or other gathering conducted by it or under its auspices, if the purpose of selling the food is to obtain revenue for the functions and activities of the organization and the revenue obtained from selling the food is actually used in carrying on those functions and activities. Provided that those purchases made by the organizations are not exempt as a purchase for resale.
 - g. Food sold by volunteer fire departments and rescue squads that are exempt from federal income taxes under Section 501 (c) (3) or (c) (4) of the IRS Code of 1986, as amended, when the purpose of the sale is to obtain revenue for the functions and activities of the organization and the revenue obtained is exempt for federal income tax and actually expended for that purpose.
25. Sales of food by little leagues, midget football leagues, youth football or soccer leagues, band boosters or other school or athletic booster organizations supporting activities for grades kindergarten through twelve and similar types of organizations, including scouting groups and church youth groups, if the purpose in selling the food is to obtain revenue for the functions and activities of the groups.
26. Charges for room and meals by fraternities and sororities to their members.
27. Sales of or charges for the transportation of passengers in interstate commerce.
28. Sales of tangible personal property or services to any person which West Virginia is prohibited from taxing under the laws of the United States or under the Constitution of West Virginia.
29. Sales of tangible personal property or services to any person who claims exemption from the tax imposed by W. Va. Code 11-15A-1 et seq.
30. Charges for the services of opening and closing a burial plot.
31. Sales of livestock, poultry or other farm products in their original state by the producer of the livestock, poultry or other farm products or a member of the producers' immediate family

- who is not otherwise engaged in making retail sales of tangible personal property; and sales of livestock sold at public sales sponsored by breeders or registry associations or livestock auction markets.
32. Sales of motion picture films to motion picture exhibitors for exhibition if the sale of tickets or the charge for admission to the exhibition of the film is subject to the tax imposed by W. Va. Code 11-15. Also, sales of coin operated video arcade machines or video arcade games to a person engaged in the business of providing the machines to the public for a charge upon which the tax is imposed by W. Va. Code 11-15, that is remitted to the Tax Commissioner.
 33. Sales of aircraft repair, remodeling and maintenance services when the services are to an aircraft operated by a certified or licensed carrier of persons or property or by a governmental entity, or to an engine or other component part of an aircraft operated by a certified or licensed carrier or persons or property, or by a governmental entity. Also, sales of tangible personal property that is permanently affixed or permanently attached as a component part of an aircraft, and tools and equipment used in the repair remodeling or maintenance of these aircraft.
 34. Charges for memberships or services provided by health and fitness organizations relating to personalized fitness programs.
 35. Sales of services by individuals who babysit for profit not to exceed five thousand dollars in gross income in a taxable year.
 36. Sales of services by public libraries or by libraries at academic institutions or libraries in institutions of higher learning.
 37. Commissions received by a manufacturer's representative.
 38. Sales of primary opinion research services when: (1) provided to an out of state client, (2) results of the opinion research are transferred to the client on means of interstate commerce, for use by the client outside the state of West Virginia, (3) the transfer of results is indispensable to the service.
 39. Sales of property or services to persons within the state when those sales are for the purposes of the production of value-added products.
 40. Sales of music instructional services by a music teacher and artistic services or artistic performances pursuant to a contract with a retail establishment.
 41. Charges to a member by a membership association or organization which is exempt from paying federal income taxes under Section 501 (c) (3) or (c) (6) of the Internal Revenue Code.
 42. Sales of governmental services or governmental materials by county assessors, county sheriffs, county clerks or circuit clerks in the normal course of local government operations.
 43. Direct or subscription sales by the Division of Natural Resources of the magazine currently entitled "Wonderful West Virginia" and the magazine entitled "Goldenseal", and the journal currently entitled "West Virginia History", by the Division of Culture and History.
 44. Sales of soap to be for used car wash facilities.
 45. Commissions received by a travel agency from out-of-state vendors.
 46. The service of providing technical evaluations for compliance with federal and state environmental standards provided by environmental and industrial consultants who have formal certification through the West Virginia Department of Environmental Protection or the West Virginia Bureau of Public Health or both.
 47. Sales of tangible personal property and services by volunteer fire departments and rescue squads that are exempt from federal income taxes under Section 501(c)(3) or (c)(4) of the Internal Revenue Code, if the sole purpose of the sale is to obtain revenue for the functions and activities of the organization.
 48. Lodging franchise fees, including royalties, marketing fees, reservation system fees or other fees imposed by a lodging franchiser as a condition of the franchise agreement.

49. Sales of regulation size United States flag and the regulation size West Virginia flag for display.
50. Sales of an aircraft sold in this state and registered outside of this state, as long as the aircraft is removed from this state within 60 days of the date of purchase.
51. Sales of services providing the processing of beef, pork, goat, or lamb by a slaughterhouse.

Additional exemptions:

1. Sales of liquors and wine to private clubs for resale
2. Purchases of tangible personal property and services for direct use in research and development.
3. Sales and services subject to Special District Excise Tax
4. Sales of computer hardware and software directly incorporated into manufactured products; certain leases; sales of electronic data processing service; sales of computer hardware and software directly used in communication; sales of educational software; sales of internet advertising; sales of high-technology business services directly used in fulfillment of a government contract; sales of tangible personal property for direct use in a high-technology business or internet advertising business.
5. Purchases by a health care provider of drugs, durable medical goods, mobility enhancing equipment, and prosthetic devices to be dispensed upon prescription and intended for use in the diagnosis, cure, mitigation, treatment or prevention of injury or disease.
6. Sales of clothing and clothing accessories by organizations that are exempt from federal income taxes under Section 501(c)(3) or Section 501(c)(4) of the Internal Revenue Code of 1986, as amended, and that have annual revenue obtained from the sales of less than \$40,000.
7. Purchases of services and tangible personal property sold for the repair, remodeling, and maintenance of aircraft operated under a fractional ownership program.
8. Sales of investment bullion or investment coins.
9. Sales of certain school supplies, school instructional materials, laptop and tablet computers, and sports equipment; if the sale or purchase occurs on the first Sunday of August, or the previous Friday and Saturday, or the following Monday.
10. Dues, fees, and assessments paid to a homeowners' association by a member.
11. Purchases of services and tangible personal property sold for the repair, remodeling, and maintenance of aircraft.
12. Sales of small arms and ammunition.

The Build WV program (§5B-2L) created a sales and use tax exemption for purchases of tangible personal property and services directly used in construction, repair, maintenance, and refurbishment of certified BUILD WV housing.

Credits Allowed Against Consumers Sales and Service Tax

1. Tourism development project tax credits (W. Va. Code §§5B-2E-7 and 11-15-34)

Credits Allowed Against Use Tax

1. The use of a particular item of tangible personal property, custom software or service equal to the amount, if any, of sales tax lawfully paid to another state for the purchase of that property or service. (W. Va. Code §11-15A-10a)

Allocation and Use:

Proceeds are to be deposited to the General Revenue Fund with the following exceptions:

Taxes collected on sales of gasoline and special fuel shall be deposited to the State Road Fund.

School Major Improvement Fund receives monthly the amount of \$416,667.00.

School Construction Fund receives monthly the amount of \$2,268,083.00

Prepaid wireless calling service sales taxes are dedicated to the Public Service Commission in lieu of the wireless enhanced 911 fee imposed by W. Va. Code §24-6-6b on such service.

Rates for Consumers Sales and Service Tax and Use Tax:

Six percent

Calculation of tax on fractional parts of a dollar: The computation shall be carried to the third decimal place and the tax rounded up to the next whole cent whenever the third decimal place is greater than four and rounded down when the third decimal place is four or less.

Consumers Sales and Service Tax Collections for Fiscal Years 1962-1963 through 2007-2008

Fiscal Year	Special Revenue	General Revenue	% Difference Year to Year
1962-1963		\$ 43,496,081.00	
1963-1964		45,863,244.00	5.44%
1964-1965		48,538,261.00	5.83%
1965-1966		53,636,247.00	10.50%
1966-1967		56,802,900.00	5.90%
1967-1968		60,819,509.00	7.07%
1968-1969		65,260,452.00	7.30%
1969-1970		74,269,162.00	13.80%
1970-1971		76,648,852.00	3.20%
1971-1972		83,437,998.00	8.86%
1972-1973		91,593,628.00	9.77%
1973-1974		100,072,484.00	9.26%
1974-1975		109,486,253.00	9.41%
1975-1976		123,870,438.00	13.14%
1976-1977		134,479,895.00	8.57%
1977-1978		146,639,899.00	9.04%
1978-1979		161,906,079.00	10.41%
1979-1980		159,439,520.00	(1.52)%
1980-1981		152,636,112.00	(4.27)%
1981-1982		233,307,933.00	52.85%***
1982-1983		241,054,635.00	3.32%

Fiscal Year	Special Revenue	General Revenue	% Difference Year to Year
1983-1984		251,972,096.00	4.53%
1984-1985		268,301,712.00	6.48%
1985-1986		276,075,676.00	2.90%
1986-1987		291,183,559.00	5.47%
1987-1988		330,516,349.00	13.51%
1988-1989	\$58,240,432.00	370,337,006.00	12.05%
1989-1990	60,000,000.00	494,553,427.00	33.54%***
1990-1991	60,000,000.00	536,559,244.00	8.49%
1991-1992	60,000,000.00	569,162,318.00	6.08%
1992-1993	5,000,000.00	652,286,754.00	14.60%
1993-1994	0.00	681,773,813.00	4.52%
1994-1995	0.00	743,516,382.00	9.06%
1995-1996	12,000,000.00	745,521,884.00	0.27%
1996-1997	22,000,000.00	775,185,438.00	3.98%
1997-1998	22,747,216.00	794,339,205.00	2.47%
1998-1999	23,553,560.00	829,024,041.00	4.37%
1999-2000	26,044,634.00	845,796,851.00	2.02%
2000-2001	28,396,640.00	852,512,206.00	0.79%
2001-2002	28,646,788.00	885,943,323.00	3.92%
2002-2003	30,895,826.00	894,511,172.00	0.97%
2003-2004	31,082,213.00	927,991,725.00	3.74%
2004-2005	33,310,316.00	960,172,426.00	3.47%
2005-2006	33,315,296.00	1,012,450,612.00	5.44%
2006-2007	32,907,754.00	1,002,596,110.00	(0.97)%
2007-2008	46,375,556.00	991,993,789.00	(1.06)%
2008-2009 & Later	****	****	****

***Rate increases

****Combined with Use Tax below

Use Tax Collections for Fiscal Years 1990-1991 through 2007-2008

Fiscal Year	Amount Collected
1990-1991	\$ 30,690,019.00
1991-1992	33,569,318.00
1992-1993	39,994,719.00
1993-1994	45,417,592.00
1994-1995	49,949,253.00
1995-1996	51,766,887.00
1996-1997	56,055,464.00
1997-1998	61,936,792.00
1998-1999	68,165,168.00
1999-2000	71,252,502.00
2000-2001	75,630,943.00

Fiscal Year	Amount Collected
2001-2002	76,812,587.00
2002-2003	83,842,976.00
2003-2004	93,373,188.00
2004-2005	102,950,409.00
2005-2006	113,315,058.00
2006-2007	126,934,815.00
2007-2008	117,828,102.00
2008-2009 & Later	*****

*****Combined with Consumers Sales and Service Tax below

Consumers Sales and Service Tax and Use Collections from Fiscal Year 2008-Present

Fiscal Year	Special Revenue	General Revenue	% Difference Year to Year (General Revenue)
2008-2009	\$ 48,652,914.00	\$ 1,110,017,434.00	0.02%
2009-2010	47,552,221.00	1,095,686,166.00	-1.29%
2010-2011	47,760,082.00	1,148,243,766.00	4.80%
2011-2012	46,710,759.00	1,215,973,366.00	5.90%
2012-2013	45,055,027.00	1,193,289,992.00	-1.87%
2013-2014	33,667,675.00	1,173,096,511.00	(1.69)%
2014-2015	45,612,551.00	1,228,221,103.00	4.70%
2015-2016	35,117,090.00	1,231,044,200.28	0.23%
2016-2017	42,131,624.00	1,222,282,624.78	-0.71%
2017-2018	44,932,369.00	1,247,030,836.50	2.02%
2018-2019	33,800,064.14	1,370,156,717.47	9.87%
2019-2020	33,876,684.78	1,386,570,806.08	1.20%
2020-2021	34,139,045.14	1,537,244,805.71	10.87%
2021-2022	34,245,855.55	1,655,483,269.15	7.69%
2022-2023	34,329,837.59	1,750,433,511.83	5.74%
2023-2024	34,418,405.12	1,816,544,458.94	3.78%
2024-2025	34,406,355.57	1,821,246,693.63	0.26%

*Special Revenue includes transfers to the School Construction and School Major Improvement Funds along with transfers to the Public Service Commission for local E-911 services. Special Tax Increment Financing District Tax collections are not included in the above collection summary.

WEST VIRGINIA PERSONAL INCOME TAX

First year enacted 1961

West Virginia Code Citation:

Chapter 11, Article 21, Sections 1 through 97, inclusive

Chapter 11, Articles 13J through 13MM, inclusive (as pertains to certain tax credits applicable to Personal Income Tax liability)

Brief History of West Virginia Personal Income Tax

The original Personal Income Tax was enacted in 1961 and has been amended numerous times. Over the years the rates, deductions, and exemptions have changed. The statute has been amended various times to include many tax credits, generally expiring within a defined period.

Current Summary

The West Virginia Personal Income Tax applies to all individuals who earn or receive income in this State. Legislation is enacted annually to update the West Virginia Income Tax law to be in conformity with the federal individual income tax law. The starting point for the calculation of the West Virginia Personal Income Tax is federal adjusted gross income. Effective for taxable years beginning on and after January 1, 2025, the lowest marginal tax rate is 2.22 percent on income of \$10,000 or less (\$5,000 or less for Taxpayers using a married-filing separate status) and the highest marginal rate is 4.82 percent on income of \$60,000 or more (\$30,000 or more for Taxpayers using a married-filing separate status). There are three intermediate marginal rates.

Two provisions lessen the tax burden on lower income Taxpayers. A low-income exclusion was enacted in 1996 for Taxpayers whose federal adjusted gross income was \$10,000 or less (\$5,000 or less for married-filing separate) that provided that the Taxpayer could deduct the amount of earned income (i.e., wages, salaries, tips, etc.) included in their federal adjusted gross income. A Family Tax Credit (WV Code §11-21-22) was enacted in 2006 that essentially eliminated the Personal Income Tax for Taxpayers whose family income was below the federal poverty guideline for their family size. The Family Tax Credit also reduced the tax for families whose income was slightly above the federal poverty guidelines.

Effective for tax years beginning on and after January 1, 2022, a qualifying pass-through entity may elect to be subject to the personal income tax at the entity level for a taxable year. The election must be filed on or before the deadline to file the return and is only valid for the taxable year for which the election is made. The Elective Pass-through Entity Tax is a tax imposed directly upon the income of the entity and it is filed and paid instead of the nonresident withholding due with the Pass-through Entity tax return. The effective tax rate is equal to the top marginal rate for individuals. A credit is allowed against a taxpayer's aggregate personal income tax liability for a taxpayer who is an owner of an electing pass-through entity. The credit is equal to the owner's proportionate share of the tax levied and remitted by the electing pass-through entity for the taxable year.

Persons Required to File Returns and Pay Tax

The tax, as its name implies, is a Personal Income Tax upon each resident individual, estate or trust, or each nonresident individual, estate or trust whose income, whole or in part, was derived from West Virginia sources, except nonresidents whose income is taxed in resident state and which state provides similar exemptions to residents of the state of West Virginia.

Exemptions to Personal Income Tax

1. As of January 1, 1987, the Personal Income Tax exemption for an individual is \$2,000; it applies to the number of federal exemptions allowed on the federal income tax return for that same year. A surviving spouse who has not remarried at any time before the end of the taxable year for which the return is being filed may claim an additional exemption of \$2,000 for the two taxable years following the year of death of his/her spouse. Individuals who are claimed as a dependent on another person's return are entitled to a \$500 exemption. (W.Va. Code §§11-21-16(a), 11-21-16(c), and 11-21-16(d))

Basis for Computation of Personal Income Tax

The adjusted gross income on the federal Personal Income Tax is the basis for State income tax. However, there are modifications increasing and decreasing this basis.

Modifications that increase federal adjusted gross income are as follows:

1. Interest income on obligations of any state other than this state or of a political subdivision in another state.
2. Interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the United States, which the laws of the United States exempt from federal income tax but not from State income taxes.
3. Deduction allowed when determining federal adjusted income that is not allowed as a deduction under WV Code (11-21-1 et seq.).
4. Interest on indebtedness incurred or continued to purchase or carry obligations or securities the income from which is exempt from tax by WV Code 11-21, to the extent of determining federal adjusted gross income.
5. Interest on a depository institution tax exempt savings certificate which is allowed as an exclusion from federal gross income under Section 128 of the Internal Revenue Code.
6. The amount of a lump sum distribution for which the taxpayer has elected under Section 402(e) of the Internal Revenue Code of 1986, as amended, to be separately taxed for federal income tax purposes.
7. Amounts withdrawn from a medical savings account established by or for an individual under WV Code (33-15-20) or WV Code (33-16-15) that are used for a purpose other than medical expenses.

Modifications that decrease federal adjusted gross income are as follows:

1. Interest income on obligations of the United States and its possessions to the extent includable in gross income for federal tax purposes.
2. Interest or dividend income on obligations or securities of any authority, commission or instrumentality of the United States or of the state of West Virginia to the extent includable

- in gross income for federal income tax purposes but exempt from state income taxes under the laws of the United States or of the State of West Virginia including federal interest or dividends paid to shareholders of a regulated investment company, under Section 852 of the Internal Revenue Code.
3. Any amount included in federal adjusted gross income for federal income tax purposes for the taxable year that is not included in federal adjusted gross income under WV Code (11-21-1 et seq.).
 4. The amount of any refund or credit for overpayment of income taxes imposed by this state, or any other taxing jurisdiction, to the extent properly included in gross income for federal income tax purposes.
 5. Annuities, retirement allowances, returns of contributions and any other benefit received under the WV Public Employees Retirement System, the WV Teachers Retirement System, and Federal Civil Service, including any survivorship annuities derived to the extent includable in gross income for federal tax purposes. Modification cannot exceed \$2,000.00.
 6. All benefits received under the West Virginia Department of Public Safety Death, Disability, and Retirement Fund or retirement income received as pensions or annuities from any qualified West Virginia or local police deputy sheriffs' or firefighters' retirement system or federal law enforcement or firefighter retirement systems.
 7. Retirement income from the uniformed services, including Army, Navy, Marines, Air Force, Space Force, Coast Guard, Public Health Service, National Oceanic Atmospheric Administration, reserves, and National Guard paid by the United States or by this state after December 31, 2018, including any survivorship annuities, to the extent included in federal adjusted gross income for the taxable year.
 8. Decreasing Modification for social security income. For taxable years beginning on or after January 1, 2022, 100 percent of the social security benefits received pursuant to Title 42 U.S.C., Chapter 7, including, but not limited to, social security benefits paid by the Social Security Administration as Old Age, Survivors and Disability Benefits as provided in §42 U.S.C. 401 et seq. or as Supplemental Security Income for the Aged, Blind, and Disabled as provided in §42 U.S.C. 1381 et seq. included in federal adjusted gross income for the taxable year. The modification is only allowable when the federal adjusted gross income of a married couple filing a joint return does not exceed \$100,000, or \$50,000 in the case of a single individual or a married individual filing a separate return. Effective for taxable years beginning on and after January 1, 2024, there is allowed a decreasing modification of 35 percent of the social security benefits received and included in federal adjusted gross income for the taxable year for taxpayers who exceed the federal adjusted gross income limitations as noted above. The decreasing modification for taxpayers who exceed the income limitations is expanded to 65 percent for Tax Year 2025 and 100 percent for Tax Year 2026.
 9. Federal adjusted income in the amount of \$ 8,000 received from any source by any person who has attained the age of 65, or by any person certified by the proper authority as permanently and totally disabled, regardless of age. Provided that: the total amount in the previous modifications does not exceed \$8,000. If the total amount of modifications is less than \$8,000 the amount allowed in this section is the difference between \$8,000 and the sum of the previous modifications. A surviving spouse is eligible for this modification, subject to the same limits.
 10. The first \$2,000 of deposits made to medical savings accounts offset by any withdrawals made for purposes other than payment of medical expenses if the medical savings account qualifies under West Virginia law but not under federal law for such treatment.
 11. Any other income which this state is prohibited from taxing under the laws of the United States including, but not limited to, tier I retirement benefits as defined in Section 86(d)(4) of the Internal Revenue Code.

Additional modifications reducing federal adjusted gross income are: deductions for long term care insurance under WV Code §11-21-12c; payments made under a prepaid tuition contract or other college savings plan under WV Code (18-30-1 et seq.); qualified contributions and distributions made under a Jumpstart Savings Account under WV Code (18-30A-1 et seq.); pension income less than guaranteed amount under a retirement plan that had a maximum benefit guarantee that was terminated under WV Code §11-21-12d; active duty military pay under Executive Order of the President of the United States in “Operation Enduring Freedom” or for domestic security duty under WV Code §11-21-12e(b); contributions to a qualified trust for maintained for the benefit of a child with autism under WV Code §11-21-12i; contributions to an account created pursuant to the West Virginia ABLE Act to the extent they are included in the taxpayer’s federal adjusted gross income; the portion of net income included in federal adjusted gross income that is directly derived from a qualified opportunity zone business located in West Virginia; and the amount of West Virginia gaming and gambling losses allowable as an itemized deduction under the United States Internal Revenue Code to the extent that they offset West Virginia gaming and gambling winnings included in the Federal Adjusted Gross Income for the year.

Additional modifications increasing federal adjusted gross income are: amounts deducted on federal returns under Section 199 of the Internal Revenue Code (WV Code §11-21-12g); amounts previously deducted for prepaid tuition and college savings plans that are subsequently withdrawn and not used for qualified expenses under WV Code §18-30-1 et seq. and WV Code §11-21-12f; amounts previously deducted under the Able Act that are subsequently withdrawn and not used for qualified expenses under WV Code §16-48-6 et seq.; and amounts previously deducted under the Jumpstart Savings Program that are subsequently withdrawn and not used for qualified expenses under WV Code §11-30A-1 and WV Code §11-21-12m.

Credits Against Personal Income Tax

1. Senior citizen’s tax credit for property tax paid on first \$20,000 of taxable assessed value of a homestead (W.Va. Code §11-21-21)
2. Homestead excess property tax credit for WV owner-occupied residential real property taxes paid in excess of 4 percent of an individual’s income (W.Va. Code §11-21-23)
3. Low-income Family Tax Credit (W.Va. Code §11-21-22)
4. Credit for Income Tax Paid to Other States (W.Va. Code §§11-21-20 and 11-21-40)
5. Credit for Qualified Rehabilitated Buildings Investment (W.Va. Code §11-21-8g)
6. Credit for Nonfamily Adoption (W.Va. Code §11-21-10a)
7. Credit for Donation or Sale of Vehicle (W.Va. Code §11-13FF)
8. Conceal Carry Gun Permit Credit (W.Va. Code §61-7-4(r))
9. Volunteer Firefighter Tax Credit (W.Va. Code §11-13JJ)

There are various other tax credits that may be applied to the Personal Income Tax. However, these credits can only be applied after the credit has first been applied to business taxes such as Corporation Net Income Tax liability. Examples are: Economic Opportunity Tax Credit (11-13Q-7); Neighborhood Investment Program Tax Credit (11-13J-6); Apprenticeship Training Tax Credit (11-13W-1); Tax Credit for Agricultural Equipment (11-13K-2); Downstream Natural Gas Manufacturing Investment Tax Credit (11-13GG); West Virginia Natural Gas Liquids Property Tax Adjustment Act (11-13HH); High-Wage Growth Business Tax Credit (11-13II); Small Arms and

Ammunition Manufacturer Tax Credit (11-13KK); Post-Coal Mine Site Business Credit (11-28); Operating Costs of Child Care Property Tax Credit (11-21-97); Capital Investment in Child-Care Property Tax Credit (11-21-97); Film Industry Investment Tax Credit (11-13X); Build WV Property Value Adjustment Tax Credit (5B-2L); Elective Income Credit for tax paid by a Pass-through Entity (11-21-3a and 11-21-20); and Jumpstart Savings Program Credit (11-24-10a).

Allocation and Use

Deposited in the general revenue fund and appropriated by the West Virginia Legislature.

The 2016 Regular Session enacted many changes to prior appropriations of Personal Income Tax revenues. Effective February 1, 2016, the \$10.6 million monthly transfer (exclusive of the months of July, August, and September) to the Old Workers Compensation Fund created in WV Code §23-2C-1 et seq. and as required under WV Code §11-21-96 and WV Code §4-11A-18 ceased. Beginning July 1, 2016 and as described in WV Code §11-21-96, \$30 million annually will be appropriated to pay the unfunded liability of the West Virginia Retiree Health Benefit Trust Fund created in WV Code §5-16D-2. These funds will be transferred monthly for the months of October, November, December, January, February, and March in the amount of \$5 million per month. This transfer will continue each year until the Governor has certified to the Legislature that an independent actuary has determined that the unfunded liability has been provided for in its entirety.

A special fund entitled the “Personal Income Tax Reserve Fund” can accumulate funds for the adequate cash flow coverage of post income tax refunds. (W.Va. Code §11-21-93)

History of Personal Income Tax Collections

Fiscal Year	General Revenue Fund Collections	% Change fiscal year	Special Revenue
1960-1961	\$ 860,118.95		
1961-1962	20,958,721.48	2,336.72%	
1962-1963	17,205,286.00	-17.91%	
1963-1964	18,061,340.19	4.98%	
1964-1965	20,705,848.06	14.64%	
1965-1966	23,729,308.55	14.60%	
1966-1967	27,118,803.48	14.28%	
1967-1968	28,195,860.16	3.97%	
1968-1969	30,959,002.18	9.80%	
1969-1970	40,061,163.76	29.40%	
1970-1971	59,102,102.83	47.53%	
1971-1972	89,151,925.00	50.84%	
1972-1973	88,458,220.00	- 0.78%	
1973-1974	99,563,461.00	12.55%	
1974-1975	119,237,542.00	19.76%	
1975-1976	140,106,549.00	17.50%	
1976-1977	164,671,243.00	17.53%	
1977-1978	182,941,328.00	11.09%	

Fiscal Year	General Revenue Fund Collections	% Change fiscal year	Special Revenue
1978-1979	217,332,934.00	18.80%	
1979-1980	252,363,558.00	16.12%	
1980-1981	268,097,421.00	6.23%	\$0.00
1981-1982	305,963,677.00	14.12%	0.00
1982-1983	310,581,897.00	1.51%	0.00
1983-1984	400,389,033.00	28.92%	0.00
1984-1985	432,480,145.00	8.02%	0.00
1985-1986	423,704,227.00	-2.03%	0.00
1986-1987	454,992,491.00	7.38%	0.00
1987-1988	394,183,876.00	-13.36%	0.00
1988-1989	467,419,856.00	18.58%	0.00
1989-1990	516,862,534.00	10.58%	7,500,000.00
1990-1991	576,340,030.00	11.51%	2,614,958.00
1991-1992	612,508,664.00	6.28%	-13,816,482.00
1992-1993	621,175,512.00	1.42%	15,000,000.00
1993-1994	669,694,241.00	7.81%	0.00
1994-1995	709,923,304.00	6.01%	10,000,000.00
1995-1996	750,889,201.00	5.77%	-26,955.00
1996-1997	786,190,006.00	4.70%	10,869,235.00
1997-1998	866,107,054.00	10.17%	12,359,217.00
1998-1999	919,879,941.60	6.21%	0.00
1999-2000	965,720,755.45	4.98%	6,625,035.00
2000-2001	1,020,689,767.05	5.69%	0.00
2001-2002	1,034,665,203.47	1.37%	3,766,000.00
2002-2003	1,055,522,753.00	2.02%	5,000,000.00
2003-2004	1,068,212,080.00	1.20%	6,700,000.00
2004-2005	1,170,087,478.00	9.54%	1,900,000.00
2005-2006	1,297,720,394.00	10.91%	47,000,000.00
2006-2007	1,360,511,071.00	4.84%	53,400,000.00
2007-2008	1,518,746,238.00	11.63%	95,400,000.00
2008-2009	1,577,403,317.00	2.55%	95,400,000.00
2009-2010	1,446,852,095.00	-7.10%	95,400,000.00
2010-2011	1,593,168,829.00	10.11%	95,400,000.00
2011-2012	1,688,963,133.00	6.01%	95,400,000.00
2012-2013	1,745,566,591.00	3.35%	50,380,681.00
2013-2014	1,664,066,171.00	-4.67%	106,400,000.00
2014-2015	1,840,056,422.00	10.58%	92,400,000.00
2015-2016	1,803,310,886.00	-2.00%	42,400,000.00
2016-2017	1,813,867,003.00	0.59%	30,000,000.00
2017-2018	1,919,570,132.00	5.83%	36,000,000.00
2018-2019	2,096,807,291.00	9.23%	42,000,000.00
2019-2020	1,947,945,588.00	-7.10%	7,000,000.00
2020-2021	2,253,788,399.00	15.7%	75,000,000.00
2021-2022	2,502,828,097.00	11.0%	45,000,000.00
2022-2023	2,663,568,030.00	6.4%	30,000,000.00
2023-2024	2,239,858,941.30	-15.9%	30,000,000.00
2024-2025	2,126,396,407.28	-5.1%	30,000,000.00

LIQUOR PROFITS

First year enacted 1955

West Virginia Code Citation:

Chapter 60, Articles 1-8 inclusive

Brief History

Sales of alcoholic liquor at both the wholesale and retail level were at the control of the state until the early 1990s. The state of West Virginia formerly owned and operated the retail outlets. The Alcohol Beverage Control Administration (originally known as the West Virginia Liquor Control Commission) controlled the wholesale and retail sales of alcohol. The WV Legislature and WV Retail Liquor Licensing Board established retail liquor outlets, market zones and 10-year franchise licensees throughout West Virginia, subject to local option election in the county or municipality.

Current Summary

The Alcohol Beverage Control Administration currently sells liquor on the wholesale market only. The legislature changed the statute during the 1990 session. Retail liquor is sold by retail licensees only. Potential licensees submit sealed competitive bids to the state Retail Liquor Licensing Board. In 2000, bids from West Virginia residents were given a five percent preference. The first licenses issued when the statute changed expired on July 1, 2000. In the fiscal year before July 1, 2000, the bidding process re-and the new licenses were issued to the highest bidders. The 2010 rebid began on July 1, 2010. New licenses are issued on a ten-year cycle.

In June 2009, the legislature changed some of the license classifications before the July 1, 2010 issuance of newly bid licenses. The new license categories are A and B. The A license is a freestanding liquor retail outlet and the B license is a mixed retail liquor outlet.

The 2020 rebid process began in July 2019. Three phases of bidding sold 179 retail outlets during FY2020. During FY 2021, two (2) additional outlets were sold in an additional phase of bidding. During FY2023, one (1) additional outlet was sold during an additional phase of bidding.

Before opening the retail license bidding procedure, the Retail Liquor Licensing Board will have determined the minimum bids for each license based upon a review of the sales of that outlet or outlets. There are other factors to be considered in determining the minimum acceptable bids. The board also considers the revenues projected by the governor's official revenue estimates from liquor license renewal.

In addition to the initial bid amount paid to the Commissioner for the purchase of the retail license for ten years, there is an annual license fee required. Class A license fee is \$2,000.00 per annum and a Class B license fee is \$ 2,000.00 per annum.

License and Fees:

License Fees in General WV Code (60-4-5, 60-4-7a, 60-6-12, 60-4-15, and 60-4-22):

Mini-distilleries \$ 50.00 per annum

Micro-distilleries \$750.00 per annum

Distilleries \$1,500.00 per annum

Wineries \$ 1,500.00 per annum

Resident Brewers \$ 500.00-\$1,500.00 per annum

Brewer/Importer \$ 1,500.00 per annum

Bottling Plants \$ 100.00 per annum

Wholesale druggists \$ 50.00 per annum

Institutions \$ 10.00 per annum

Industrial Use \$ 50.00 per annum

Industrial Plants Producing Alcohol \$250.00 per annum

Retail Druggists \$ 10.00 per annum

Farm Wineries \$ 50.00 per annum

Ethyl alcohol permit \$00.00 per annum

Ethyl alcohol (scientific, experimental, institutional) \$10.00 per annum

Ethyl alcohol (industrial) \$50.00 per annum

Sacramental wine \$00.00 per annum

Liquor representative and wine representative \$100.00 per annum

Transportation permit \$10.00 for 1st permit and \$1 for additional permit

Growler license fee \$ 100.00 per annum

Licenses and Fee Applicable to Wine WV Code (60-8-3)

Suppliers License \$ 150.00 per annum

Distributor's License \$ 2,500.00 Plus \$ 2,500.00 for each warehouse or location per annum

Retailer's License \$ 150.00 per annum

Wine Specialty Shop License \$ 250.00 per annum

Wine Tasting License \$ 150.00 per annum

Licenses and Fee Applicable to Wine WV Code (60-8-3) Continued

Private Wine Bed and Breakfast \$ 150.00 per annum

Private Wine Restaurant License \$250.00 per annum

Private Wine Spa License \$ 150.00 per annum

Wine Sampling License \$150.00 per annum

Direct Shippers License \$ 150.00 wine only; \$250.00 for wine, sherry, port, Madeira per annum

Multi capacity winery or multi capacity farm winery \$350.00 per annum

Special one-day license for heritage fairs and festivals \$00.00

Special one-day license to nonprofits/charitable \$00.00 per annum

Special ten-day license for fairs, festivals and events \$ 250.00

Professional Baseball Stadium Wine license \$ 250.00 per annum

College Division I Stadium license \$250.00 per annum

Curbside Delivery \$250 per annum

Wine Gift Basket \$250 per annum

Operational Fee \$100 per annum

Reactivation Fee \$150 if licensee fails to renew by June 30th

Licenses to Private Clubs WV Code (60-7-6)

Fraternal, veteran, nonprofit social club license \$750.00 per annum

Private clubs other than fraternal, veteran or nonprofit \$ 1,000.00 per annum if membership less than 1,000; \$ 2,500.00 if more than 1,000 members

Private Club off-premises wine sales \$ 100.00 per annum

Licenses to Private Clubs WV Code (60-7-6) Continued

Private Golf Club 18 Holes \$4,000 per annum until June 9, 2023

Private Golf Club 18 Holes \$2,000 per annum starting June 9, 2023 per SB534

Private Golf Club 9 Holes \$2,000 per annum

Private Hotel \$2000 per annum

Private Resort hotel ranges from \$7,5000.00 to \$22,500.00 per annum depending on various requirements in the code

Private Club Bottle Sales \$1,000 per annum (not included in COVID-19 relief)

Private Liquor Fair and Festival \$500 per ten-day event (not included in COVID-19 relief)

With the passage of the Governor's Bill HB 2025, the Governor provided COVID-19 relief for private club licenses effective May 10, 2021, as follows: for the 2021-2022 license period with licensee fees reduced to 1/3 of the current fee, for the 2022-2023 license period with license fees reduced to 2/3 of the current fee and for the 2023-2024 license period the fees return to normal.

Licenses to Private Clubs WV Code (60-7-6) Continued

Private Outdoor Designated Area (PODA) \$100 per annum

Nonprofit qualified permit holder in a PODA, \$1,500 per annum from HB 2054 effective 7/11/2025 for FY 2026.

Operational Fee \$100 per annum

Reactivation Fee \$150 if licensee fails to renew by June 30th HB 2025 provides liquor, wine and beer licensees with some new concepts developed during the State of Emergency utilizing new technology to provide greater freedom to operate in a safe and responsible manner.

New License Types from HB 2025

Private Club Bar \$1,000 per annum

Private Club Restaurant \$1,000 per annum

Private Club Caterer \$1,000 per annum

Private Manufacturer Club \$2,000 per annum

Private Farmers Market \$2,000 per annum

Private Tennis Club \$2,000 per annum

Private Professional Sports Stadium \$2,000 per annum

Private Multi-Sport Complex \$2,000 per annum

Private Wedding Venue or Barn \$1,500 per annum

Multi-Vendor Fair & Festival \$500 per 15 consecutive days

One Day Charitable Rare, Antique or Vintage Liquor Auction \$150

New License Types from HB 2025 Continued

Nonintoxicating Beer Growlers \$100 per annum

Wine Growlers \$100 per annum

Craft Cocktail Growlers \$100 per annum

Nonintoxicating Beer Curbside \$250 per annum

Wine Curbside \$250 per annum

Third Party Nonintoxicating Beer Delivery \$200 per annum

Third Party Private Wine Delivery \$200 per annum

Third Party Craft Cocktail Delivery \$200 per annum

Third Party Sealed Liquor Bottle Delivery \$200 per annum

Outdoor Dining/Street Dining (Nonintoxicating Beer/Craft Beer, Wine, Liquor) \$0 per annum

Wine Liter Tax WV Code (60-8-4)

There is a tax of twenty-six and four hundred six thousandths' cents per liter. It is levied by the WV Tax Department. It is levied upon all wine sold by suppliers to distributors and including all wine sold and sent to West Virginia adult residents from direct shippers, except wine sold to the commissioner.

Cider Tax WV Code (60-8A-3)

There is hereby levied and imposed on all hard cider sold on and after July 1, 2021, by wineries, farm wineries, and suppliers to distributors, and including all hard cider sold and sent to persons 21 years of age or older who reside in West Virginia from direct shippers, a tax of 22.6 cents per gallon, in like ratio for any partial gallon or other unit of measure. The Tax Commissioner shall deposit, at least quarterly, after deducting the amount of any refunds lawfully paid and any administrative fees authorized by this code, the taxes for the hard cider, pursuant to this section, in the Agriculture Development Fund established by §19-2-12 of this code.

Allocation and Use

Monies from liquor bailment revenue and liquor licensing received by the commissioner are deposited into the Main (operating) Fund. All receipts accruing to and available for the general revenue fund in excess of the requirements of the operating fund and the license fee and additional sales taxes imposed by WV Code Chapter 60 shall be remitted

to the State Treasurer within fifteen days next after the end of the calendar month (WV Code 60-3-17).

The five percent of purchase sales tax imposed in WV Code, 60-3A-21, on the retail sale of alcoholic liquors is distributed to the county or municipality where it is collected. The Tax Commissioner collects and remits the money to the State Treasurer and the State Treasurer remits it quarterly to the counties and municipalities.

Wine liter taxes are deposited to the general revenue fund (WV Code 60-8-24) by the Tax Commissioner. Wine license fees in the amount of the first \$200,000 are deposited into a special revolving fund, the Tax Commissioner's Wine Tax Administration Fund; remaining monies collected are deposited to the Alcohol Beverage Control Commissioner's Wine License Special Fund.

Liquor Profits Net Yield History

YEAR	SALES AND OTHER INCOME	COST OF MERCHANDISE	EXPENSES	WVABCA TOTAL TRANSFERS TO GENERAL REVENUE
1968-69	44,342,723.	28,042,569.	5,102,695.	11,197,459.
1969-70	47,153,832.	29,191,008.	5,386,369.	12,576,455.
1970-71	51,341,485.	31,802,916.	5,872,341.	13,666,228.
1971-72	56,075,407.	34,672,074.	6,155,179.	15,248,154.
1972-73	59,832,264.	37,001,592.	7,381,277.	15,449,295.
1973-74	61,174,549.	37,077,580.	8,495,937.	15,601,032.
1974-75	66,779,226.	41,498,956.	9,318,875.	15,961,395.
1975-76	71,259,548.	44,617,335.	9,724,489.	16,917,724.
1976-77	73,780,404.	44,979,328.	11,104,267.	17,696,809.
1977-78	78,906,307.	47,691,663.	11,410,351.	19,804,293.
1978-79	83,373,767.	50,493,739.	12,581,791.	20,298,237.
1979-80	89,108,438.	52,776,744.	13,597,304.	22,734,390.
1980-81	89,490,821.	53,149,962.	14,519,769.	21,821,090.
1981-82	79,432,700.	44,938,088.	15,385,022.	19,109,590.

YEAR	SALES AND OTHER INCOME	COST OF MERCHANDISE	EXPENSES	WVABCA TOTAL TRANSFERS TO GENERAL REVENUE
1982-83	72,748,806.	38,777,448.	14,994,557.	18,976,801.
1983-84	65,753,411.	33,762,024.	14,593,920.	17,397,467.
1984-85	61,688,074.	32,152,634.	14,965,813.	14,569,627.
1985-86	59,920,457.	32,947,051.	15,899,917.	11,073,489.
1986-87	58,386,513.	32,849,573.	17,099,031.	8,437,909.
1987-88	55,267,793.	32,205,264.	15,801,271.	7,261,258.
1988-89	54,550,525.	31,255,275.	15,288,118.	8,007,132.
1989-90	55,339,302.	30,702,638.	14,934,483.	9,702,181.
1990-91	72,663,428.	37,437,762.	11,492,666.	23,733,000.***
1991-92	47,433,750.	36,150,292.	4,680,970.	6,602,488.
1992-93	48,096,545.	36,147,115.	4,482,029.	7,467,401.
1993-94	47,849,164.	35,718,969.	4,468,518.	7,661,677.
1994-95	47,319,627.	35,350,620.	4,903,737.	7,065,270.
1995-96	47,367,552.	35,431,456.	4,634,981.	7,301,115.
1996-97	48,771,329.	34,709,210.	7,049,876.	7,012,243.
1997-98	48,680,680.	36,367,280.	5,267,956.	7,154,351.
1998-99	48,956,431.	36,599,539.	5,256,759.	7,100,133.
1999-2000	53,838,749.	36,465,913.	5,509,508.	7,293,321.
2000-2001	50,268,755.	41,567,103.	4,723,006.	7,262,832.
2001-2002	55,279,804.	41,243,911.	6,558,124.	7,447,768.
2002-2003	57,901,094.	42,870,342.	6,957,853.	7,265,000.
2003-2004	62,522,190.	45,481,361.	6,555.323.	9,800,000.

YEAR	SALES AND OTHER INCOME	COST OF MERCHANDISE	EXPENSES	WVABCA TOTAL TRANSFERS TO GENERAL REVENUE
2004-2005	64,480,089.	46,898,232.	6,765,773.	11,033,400.
2005-2006	68,677,903.	50,139,976.	6,728,583.	11,508,649.
2006-2007	72,257,877.	53,142,892.	6,776,139.	13,211,351.
2007-2008	76,799,222.	56,166,110.	7,345,114.	15,220,048.
2008-2009	83,133,180.	60,689,412.	7,524,778.	16,960,842.
2009-2010	82,978,958.	60,355,462.	6,916,896.	14,557,551.
2010-2011	87,529,131.	63,745,087.	6,304,910.	15,200,485.
2011-2012	91,055,993.	67,156,911.	6,594,025.	15,354,525.
2012-2013	93,379,971.	68,147,898.	6,057,319.	16,321,225.
2013-2014	91,572,536.	68,668,120.	6,369,498	15,147,700.
2014-2015	93,943,633	71,196,224	6,234,967	18,361,383
2015-2016	92,566,204	70,544,836	6,327,138	18,312,640
2016-2017	92,971,225	70,189,754	6,230,893	26,317,206****
2017-2018	97,362,294*****	71,755,286	6,407,222	21,119,925
2018-2019	103,326,409	75,672,456	6,432,854	23,039,469
2019-2020	116,604,756	84,324,976	7,536,307	70,414,942*****
2020-2021	127,811,073	94,523,853	7,095,932	27,537,225
2021-2022	129,902,184	96,442,707	7,098,402	30,240,198
2022-2023	136,068,488	99,270,519	7,222,552	33,245,403
2023-2024	134,994,970	100,095,994	7,466,107	30,232,867
2024-2025	131,366,454	95,979,513	7,845,965	33,353,601

***Statute change removing Alcohol Beverage Control Commissioner from retail sales.

BEER TAX AND LICENSES

First year enacted 1933

West Virginia Code Citation:

Chapter 11, Article 16, Sections 1-29, inclusive

Brief History of Beer Tax and Licenses

The tax was originally levied in 1933 at a rate of \$1.00 for each barrel (31 gallons), whether sold in barrels or other containers. In 1937, the tax was increased to \$1.375 per barrel. In 1947, it was raised to \$2.75 per barrel.

In 1951, to aid in the payment of veterans' bonus bonds, the tax was raised to \$5.50 per barrel. License fees and bonding requirements were added to the statute. In 1966 the legislature repealed the dedication of the tax to the veterans' bonus bonds but kept the rate at \$5.50 per barrel.

Current Summary

This tax is currently authorized by Chapter 11, Article 16, of the West Virginia Code. It is referred to as the "Nonintoxicating Beer Act." The current statute was written in 1986 and updated in 2009 and again in 2019. "Nonintoxicating beer" is defined by the code to mean all natural cereal malt beverages or products of the brewing industry commonly referred to as beer, lager beer, ale and all other mixtures and preparations produced by the brewing industry, including malt coolers and nonintoxicating craft beers with no caffeine infusion or any additives masking or altering the alcohol effect containing at least one half of one percent alcohol by volume, but not more than 11.9 percent of alcohol by weight, or 15 percent alcohol by volume, whichever is greater. The word "liquor", as used in W. Va. Code §60-1-1 *et seq.*, does not include or embrace nonintoxicating beer nor any of the beverages, products, mixtures, or preparations included within the definition.

The source of revenue is from the sale of licenses for the sale, distribution, manufacturing, bottling, processing, and serving of nonintoxicating beer. The other source is a barrel tax on each thirty-one gallons of beer manufactured.

Persons Required to File Returns and Pay Tax

License tax is payable by any person selling, serving, delivering or otherwise dispensing nonintoxicating beer; and persons manufacturing, processing for sale, or bottling nonintoxicating beer. There are two types of licenses. Class A licenses are for establishments selling nonintoxicating beers to be consumed on the premises and for social, fraternal, and private clubs operating as nonprofit. Class B licenses are for establishments selling at retail for consumption away from the selling premises, such as

grocery stores, party supply stores, caterers, and delicatessens; these sales are sealed containers only.

Barrel tax is payable by brewers manufacturing or producing nonintoxicating beer within this state for sale within the state and by distributors who are the original consignees of nonintoxicating beer manufactured or produced outside of this state or who bring nonintoxicating beer into this state.

During the 2023 legislative session, Senate Bill 534 was enacted and made several changes to licensing fees. For a distributor, the license fee is \$1,000 for each place of business. For a brewer or a resident brewer with its principal place of business or manufacture located in this state, the fees are as follows:

1. Production of 12,500 barrels or less: \$250 per manufacturing location (max 3 locations)
2. Production of 12,501 to 25,000 barrels: \$1,000 per manufacturing location (max 5 locations)
3. Production of more than 25,001 barrels: \$1,500 per manufacturing location.

Statute exempts nonintoxicating beer brewed by resident brewers and sold at brewpubs from the Beer Barrel Tax so long as these brewers, on an annual basis, do not manufacture more than 25,000 barrels and do not self-distribute more than 10,000 barrels. This exemption from the barrel tax includes nonintoxicating beer sold for off-premises consumption (e.g., growlers) so long as the transaction is not sale for resale.

During the 2021 legislative session private club fees were temporarily reduced to one-third of the previous amount, from \$1,150 to \$383.33, for those with fewer than 1,000 members. For private clubs with greater than 1,000 members, these fees were reduced from \$2,650 to \$883.33.

License fees for private clubs were two-thirds of the original amount for the license period beginning July 1, 2022.

License fees for private clubs are back to the original amount for the license period beginning July 1, 2023, and beyond.

Rates for Licenses and Barrel Taxes

An Operational Fee of \$100 must be added for each licensed location.

CLASS A	License Fee Annually
Private Club Bar or Private Club Restaurant (<1,000 members - liquor, wine & beer)	\$1,150
Private Club Bar or Private Club Restaurant (>1,000 members - liquor, wine & beer)	\$2,650
Private Caterer (Private Club Restaurant license required)	\$1,000
Private Manufacturer Club (liquor, wine & beer)	\$2,150
Private Bakery	\$650
Private Food Truck	\$2,150

Private Cigar Shop	\$1,650
Private Tennis Club	\$2,150
Private Farmers Market (Private Club Restaurant license required)	\$2,150
Private Food Court	\$2,150
Private Outdoor Designated Area (PODA)	\$100
Private Professional Sports Stadium	\$2,150
Private College Sports Stadium	\$2,150
Private Multi-Sport Complex	\$2,150
Private Outdoor Designated Area	\$100
Private Wedding Venue or Barn	\$1,650
Private Coliseum or Center	\$2,150
Private Resort Hotel (1 to 5 areas)	\$7,650
Private Resort Hotel (6 to 10 areas)	\$12,650
Private Resort Hotel (11 to 15 areas)	\$17,650
Private Resort Hotel (16 to 20 areas)	\$22,650
Private Hotel	\$2,150
Private Golf Course (9 holes)	\$2,150
Private Golf Club (18 holes)	\$2,150
Fraternal Club (Non-Profit - liquor, wine & beer)	\$900
Fraternal Club (Non-Profit) – beer	\$150
Private Wine Restaurant - wine only	\$250
Private Wine Restaurant - wine & beer only	\$400
Private Wine Spa - wine only	\$150
Private Wine Bed & Breakfast - wine only	\$150
Tavern - non-intoxicating beer	\$150
Brewpub (Resident Brewer/Importer License Required)	\$500
*Special Events (Fairs/Festivals - liquor, wine & beer)	\$500
*Special Events (Fairs/Festivals - wine & beer)	\$500
*Special Events (Fairs/Festivals) – wine	\$250
*Special Events (Fairs/Festivals) – beer	\$250
*One Day Charitable Rare Liquor Auction (Private Club required)	\$150
*One Day Charitable Wine with Auction	\$0
*One Day Charitable Beer	\$0
*Private Multi-Vendor Fair or Festival (liquor, wine & beer)	\$500
*Nonintoxicating Beer or Craft Beer Floorplan Extension	\$50
*Private Club Bottle Sale	\$1,000
*Pre-Mixing Permit (Type of private club required)	\$0
Nonintoxicating Beer or Craft Beer - Outdoor Dining	\$0
Nonintoxicating Beer or Craft Beer - Outdoor Street Dining	\$0
Wine - Private Wine Outdoor Dining	\$0
Wine - Private Wine Outdoor Street Dining	\$0
Liquor - Private Outdoor Dining	\$0
Liquor - Private Outdoor Street Dining	\$0
CLASS B	License Fee Annually
*Beer Growler	\$100
*Wine Growler	\$100
*Craft Cocktail Growler	\$100
*Grocery - Curbside Beer	\$250

*Grocery - Curbside Wine	\$250
*Class A-beer, with food, Beer Delivery	\$0
*Class A-wine, with food, Private Wine Delivery	\$0
*Class A-Craft Cocktail Growler, with food, Delivery	\$0
*Class B-beer, with food, Delivery	\$0
*Class B-wine, may have food, Private Wine Delivery	\$0
*Liquor Bottle Delivery (retail liquor outlet, may have food)	\$0
*Third Party Delivery Class A - beer with food	\$200
*Third Party Delivery Class A - wine with food	\$200
*Third Party Delivery Class A - craft cocktail growler with food	\$200
*Third Party Delivery Class B - beer with food	\$200
*Third Party Delivery Class B - wine may have food	\$200
*Third Party Delivery Liquor Bottle Delivery - may have food	\$200
*Wine Specialty Shop Delivery with Gift Basket	\$250
*Nonintoxicating Beer or Craft Beer Retail Transportation Permit	\$0
*Private Wine Retail Transportation Permit (1st vehicle/others)	\$10, \$1
*Private Cocktail Delivery Permit (1st vehicle/others)	\$10, \$1
*Private Liquor Bottle Delivery Permit (1st vehicle/others)	\$10, \$1
*Class A or Class B - Curbside in-person/in-vehicle pickup (Class B that is a grocery store - see Grocery-Curbside)	\$0
*Off-Premises Wine Sales - Private Clubs & Private Wine Restaurants only	\$100

*\$100.00 Operational Fee Does Not Apply

Barrel Tax: Barrel tax is \$5.50 upon each barrel of 31 gallons and in like ratio upon each part barrel, whether in barrels or other containers.

Allocation and Use

License taxes and barrel taxes are deposited with the State Treasurer and credited to the General Revenue Fund. The expenses of administration and enforcement shall be paid out of the taxes but shall not exceed fifteen percent of the amount collected.

History of Collections

Fiscal Year	Amount Collected	% Change / Year
1985-1986	\$ 7,470,695.44	-0.59%
1986-1987	7,628,040.08	2.11%
1987-1988	7,579,700.55	-0.63%
1988-1989	7,251,816.21	-4.33%
1989-1990	7,710,017.25	6.32%
1990-1991	7,865,752.49	2.02%
1991-1992	7,703,052.19	-2.07%
1992-1993	7,691,250.13	-0.15%
1993-1994	7,896,724.71	2.67%
1994-1995	7,846,089.79	-0.64%
1995-1996	7,621,849.97	-2.86%

Fiscal Year	Amount Collected	% Change / Year
1996-1997	7,659,017.06	0.49%
1997-1998	7,787,888.03	1.68%
1998-1999	7,884,096.91	1.24%
1999-2000	7,999,743.12	1.47%
2000-2001	7,950,964.27	-0.61%
2001-2002	8,267,252.70	3.98%
2002-2003	8,383,828.00	1.41%
2003-2004	8,313,353.00	-0.84%
2004-2005	8,332,550.00	0.23%
2005-2006	8,547,760.44	2.58%
2006-2007	8,433,927.00	-1.33%
2007-2008	8,665,762.00	2.75%
2008-2009	8,638,146.00	-0.32%
2009-2010	8,434,752.00	-2.35%
2010-2011	8,478,815.00	0.52%
2011-2012	8,416,390.00	-0.73%
2012-2013	8,414,729.00	-0.02%
2013-2014	8,301,702.00	-1.34%
2014-2015	7,773,253.00	-6.36%
2015-2016	7,995,545.00	2.86%
2016-2017	7,999,596.00	0.05%
2017-2018	7,463,136.00	-6.71%
2018-2019	7,627,625.00	2.21%
2019-2020	7,336,077.00	-3.82%
2020-2021	7,877,098.00	7.37%
2021-2022	7,571,090.00	-3.88%
2022-2023	7,261,851.19	-4.08%
2023-2024	7,218,501.19	-0.59%
2024-2025	6,859,743.57	-4.96%

TOBACCO PRODUCTS EXCISE TAX

First year enacted 1947

Formerly known as the Cigarette Tax; renamed on April 13, 2001.

West Virginia Code Citation:

Chapter 11, Article 17, Sections 1 through 23, inclusive

Brief History of Tobacco Products Excise Tax

The Cigarette Tax Act was originally enacted by the 1947 Legislature. It imposed a tax of one-half cent upon the sale of ten cigarettes.

The code was amended many times with rates being raised in small increments and portions of the proceeds being dedicated to veterans' bonds and the general school fund. In 1966, the legislature repealed dedication to the veterans' bonds. In 1978, the legislature repealed dedication to the school fund.

At enactment, the Legislature established the rate of five-tenths of a cent per package of ten cigarettes. This rate increased in small increments until 1978, when the rate increased to seventeen cents per package of twenty. The rate did not increase again until the 2003 legislative session, when it was raised to fifty-five cents per package of twenty. The 2016 Special Session raised the rate again to one dollar and twenty cents per package of twenty effective July 1, 2016.

In 2001, the tax was amended to include all tobacco products, not just cigarettes. Other tobacco products include snuff, chewing tobacco, and tobacco products meant to be consumed by means other than smoking, and products such as pipe tobacco and cigars. These products were taxed at a rate of 7 percent of the wholesale price. The rate was increased in the 2016 Special Session to 12 percent of the wholesale price effective July 1, 2016.

The 2016 Special Session also introduced a new Tobacco Products Tax on e-cigarette liquids. This amendment, as described in WV Code §11-17-4b, imposes a tax of 7.5 cents per milliliter of e-cigarette liquid effective July 1, 2016.

The levying of any excise or other taxes on any tobacco products by municipalities or other governmental subdivisions is expressly prohibited by WV Code (§11-17-4a).

Persons Required to Pay Tax and File Returns

The tax on cigarettes is paid by the purchase of stamps. The stamps or impressions are affixed to the cigarette package. The stamps or impressions are purchased from the State Tax Commissioner by the wholesaler.

The tax imposed upon other tobacco products and e-cigarette liquid is paid using an invoice method prescribed by the State Tax Commissioner.

On or before the fifteenth day of each month, manufacturers, importers, common carriers, wholesalers, sub-jobbers, retail dealers and agents or vending machine operators shall when required by the State Tax Commissioner, file a report covering the business transacted in the previous month providing any information the Commissioner determines necessary for the assessment of taxes. The amount of tax due is submitted with the return. Returns must be filed even though no business may have been conducted or no tax is due.

Rates

Current rates are: 1. One dollar and twenty cents per package of twenty cigarettes.
2. Twelve percent of the wholesale price for other tobacco products.
3. Seven and one-half cents per milliliter of e-cigarette liquid.

Allocation and Use

To be deposited to the General Revenue Fund of the State of West Virginia and appropriated by the legislature.

The following tables illustrate net collections over time. The below symbols are used to denote years with tax changes or special collections:

(*) denotes a year in which a tax rate change occurred

(**) denotes a year in which collections included one-time floor stock revenues

History of Cigarette Tax Collections

Fiscal Year	Rate per Pack	Amount Collected
1990-1991	\$ 0.17	\$ 31,839,833.00
1991-1992	0.17	32,282,841.00
1992-1993	0.17	32,798,123.00
1993-1994	0.17	33,595,995.00
1994-1995	0.17	34,008,497.00
1995-1996	0.17	33,651,705.00
1996-1997	0.17	33,988,488.00
1997-1998	0.17	33,476,517.00
1998-1999	0.17	33,077,659.00
1999-2000	0.17	32,344,669.00
2000-2001	0.17	31,838,476.00
2001-2002	0.17	32,219,157.00
2002-2003 * **	0.17	30,122,586.00
2002-2003 * **	0.55	14,939,793.00
2003-2004	0.55	102,876,773.00
2004-2005	0.55	98,065,896.00
2005-2006	0.55	107,118,357.00

Fiscal Year	Rate per Pack	Amount Collected
2006-2007	0.55	106,570,122.00
2007-2008	0.55	109,152,254.00
2008-2009	0.55	108,903,702.00
2009-2010 and later	See below	See below

History of Other Tobacco Products Tax Collections

Fiscal Year	Rate	Amount Collected
2001-2002	7% of wholesale price	\$ 2,217,252.00
2002-2003	7% of wholesale price	4,627,101.00
2003-2004	7% of wholesale price	4,731,793.00
2004-2005	7% of wholesale price	4,758,872.00
2005-2006	7% of wholesale price	4,909,270.00
2006-2007	7% of wholesale price	4,822,604.00
2007-2008	7% of wholesale price	5,516,525.00
2008-2009	7% of wholesale price	6,190,897.00
2009-2010 and later	See below	See below

Combined Tobacco Products Excise Tax (former Cigarette Tax and Other Tobacco Products Tax) from Fiscal Year 2010:

Fiscal Year	Tax Rate per Pack of 20 Cigarettes	Tax Rate – Other Tobacco Products	Amount Collected
2009-2010	\$ 0.55	7% of wholesale price	\$ 114,128,347.00
2010-2011	0.55	7% of wholesale price	110,760,444.00
2011-2012	0.55	7% of wholesale price	109,609,465.00
2012-2013	0.55	7% of wholesale price	107,021,658.00
2013-2014	0.55	7% of wholesale price	101,779,766.00
2014-2015	0.55	7% of wholesale price	102,163,206.00
2015-2016	0.55	7% of wholesale price	100,273,876.00

Combined Tobacco Products Tax including E-cigarette Liquid

Fiscal Year	Tax Rate per Pack of 20 Cigarettes	Tax Rate – Other Tobacco Products	Tax Rate- E-cigarette Liquid	Amount Collected
2016-2017 * **	\$ 1.20	12% of wholesale price	\$.075 per milliliter	\$194,646,681.00
2017-2018	1.20	12% of wholesale price	.075 per milliliter	177,839,164.00
2018-2019	1.20	12% of wholesale price	.075 per milliliter	171,223,757.00

Fiscal Year	Tax Rate per Pack of 20 Cigarettes	Tax Rate – Other Tobacco Products	Tax Rate- E-cigarette Liquid	Amount Collected
2019-2020	1.20	12% of wholesale price	.075 per milliliter	168,749,566.00
2020-2021	1.20	12% of wholesale price	.075 per milliliter	171,186,918.00
2021-2022	1.20	12% of wholesale price	.075 per milliliter	165,066,361.00
2022-2023	1.20	12% of wholesale price	.075 per milliliter	155,459,301.00
2023-2024	1.20	12% of wholesale price	.075 per milliliter	153,219,603.00
2024-2025	1.20	12% of wholesale price	.075 per milliliter	137,883,470.99

Tobacco Products Tax and E-Cigarette Excise Tax Collections Breakout

Fiscal Year	Cigarette Tax	Other Tobacco Products	E-Cigarette Liquids	Net Collections
1990-1991	\$ 31,839,833.00	\$ 0.00	\$ 0.00	\$ 31,839,833.00
1991-1992	32,282,841.00	0.00	0.00	32,282,841.00
1992-1993	32,798,123.00	0.00	0.00	33,798,123.00
1993-1994	33,595,995.00	0.00	0.00	32,595,995.00
1994-1995	34,008,497.00	0.00	0.00	34,008,497.00
1995-1996	33,651,705.00	0.00	0.00	33,651,705.00
1996-1997	33,988,488.00	0.00	0.00	33,988,488.00
1997-1998	33,476,517.00	0.00	0.00	33,476,517.00
1998-1999	33,077,659.00	0.00	0.00	33,077,659.00
1999-2000	32,344,669.00	0.00	0.00	32,344,669.00
2000-2001	31,838,476.00	0.00	0.00	31,838,476.00
2001-2002	32,219,157.00	2,217,252.00	0.00	34,436,409.00
2002-2003 * **	45,062,379.00	4,627,101.00	0.00	49,689,480.00
2003-2004	102,876,773.00	4,731,793.00	0.00	107,608,566.00
2004-2005	98,065,896.00	4,758,872.00	0.00	102,824,768.00
2005-2006	107,118,357.00	4,909,270.00	0.00	112,027,627.00
2006-2007	106,570,122.00	4,822,604.00	0.00	111,392,726.00
2007-2008	109,152,254.00	5,516,525.00	0.00	114,668,779.00
2008-2009	108,903,702.00	6,190,897.00	0.00	115,094,599.00
2009-2010	110,640,448.00	3,487,899.00	0.00	114,128,346.00
2010-2011	104,301,813.00	6,458,631.00	0.00	110,760,444.00
2011-2012	102,648,896.00	6,960,569.00	0.00	109,609,465.00
2012-2013	99,829,841.00	7,191,817.00	0.00	107,021,658.00
2013-2014	94,618,301.00	7,161,465.00	0.00	101,779,766.00

Fiscal Year	Cigarette Tax	Other Tobacco Products	E-Cigarette Liquids	Net Collections
2015-2016	92,551,777.00	7,722,099.00	0.00	100,273,876.00
2016-2017 * **	179,672,416.00	13,969,726.00	1,004,539.00	194,646,681.00
2017-2018	162,044,456.00	14,432,467.00	1,362,241.00	177,839,164.00
2018-2019	154,998,376.00	14,495,881.00	1,729,500.00	171,223,757.00
2019-2020	152,594,679.00	14,470,499.00	1,684,388.00	168,749,566.00
2020-2021	154,931,126.00	14,430,171.00	1,825,621.00	171,186,918.00
2021-2022	145,445,098.00	15,801,912.00	3,819,352.00	165,066,361.00
2022-2023	135,925,808.00	15,364,890.00	4,168,603.00	155,459,301.00
2023-2024	130,836,963.00	16,685,925.00	5,696,715.00	153,219,603.00
2024-2025	116,318,906.00	15,198,515.00	6,366,051.00	137,883,471.00

Tax Collection Breakout amounts are subject to change as returns and collections are updated.

BUSINESS REGISTRATION TAX

First year enacted 1863 and entitled "General License Tax"

Entitled "Business Franchise Registration Tax" from 1970-1986

West Virginia Code Citation:

Chapter 11, Article 12, Sections 1 through 26, inclusive; Section 75; Sections 85, and 86

Current Summary

The Business Registration Tax applies to all forms of business activity conducted in the state of West Virginia whether it is in the form of sole proprietors, corporations, or partnerships. Businesses were required to pay a \$30 registration fee once every two years. However, beginning July 1, 2010, the registration fee is now a one-time fee for a permanent registration certificate.

Persons Required to Pay Tax

A license is required to engage in or operate within the state of West Virginia, any businesses, activities, trades, or employments enumerated in W.Va. Code §11-12.

Special sections of the article pertain to persons who are transient vendors, collection agencies, employment agencies, or selling drug paraphernalia as defined in W.Va. Code §47-19-3.

Exemptions to Business Registration Tax

1. A person who had gross income from a business of less than \$ 4,000.00 a taxable year.
2. Any organization which qualifies for exemption from federal income taxes under Section 501 of the Internal Revenue Code of 1986.
3. The State of West Virginia or any political subdivision selling tangible personal property, admissions, or services, when those activities compete with or may compete with the activities of another person.
4. The United States or any agency of, which is exempt from taxation by the State.
5. A person engaged in agriculture and farming.
6. A foreign retailer who is not a retailer engaged in business in West Virginia, who enters into an agreement with the State Tax Commissioner to voluntarily collect and remit Use Tax on sales to West Virginia customers.
7. Judicial sales directed by court order.
8. Sales for delinquent taxes of real or personal property.
9. The conduct of charitable bingo by a person licensed under WV Code (47-20-1).
10. The conduct of a charitable raffle by any person.
11. The conduct of a horse or dog race meeting by a licensed racing association.
12. The operation of a pari-mutuel system of wagering for horse or dog racing at a licensed facility.
13. The sale of any commodity during the conduct of horse or dog racing.
14. The services of owners, jockeys and trainers, essential to the operation of the racing meeting.
15. Occasional or casual sales of property and services.

Rate

The business registration certificate fee is \$30.00.

Allocation and Use

As of July 1, 1971, collections are deposited to the credit of the State General Revenue Fund. Previously the collections were used to fund free schools in the State and deposited in the general school fund.

History of Collections Business Registration Tax Since 1991

Fiscal Year	Collections
1990-1991	\$ 1,734,609.00
1991-1992	1,525,406.00
1992-1993	1,483,648.00
1993-1994	1,411,352.00
1994-1995	1,685,101.00
1995-1996	1,575,270.00
1996-1997	1,582,981.00
1997-1998	2,072,346.00
1998-1999	2,345,788.85
1999-2000	2,003,319.43
2000-2001	1,322,680.12
2001-2002	1,923,971.94
2002-2003	1,576,563.00
2003-2004	1,630,825.00
2004-2005	1,953,552.42
2005-2006	1,818,860.49
2006-2007	1,290,955.00
2007-2008	2,291,866.00
2008-2009	1,936,116.00
2009-2010	2,125,209.00
2010-2011	2,239,181.00
2011-2012	1,192,959.00
2012-2013	692,394.00
2013-2014	697,842.00
2014-2015	746,924.00
2015-2016	676,183.00
2016-2017	666,057.00
2017-2018	698,079.00
2018-2019	766,943.00
2019-2020	697,445.00
2020-2021	796,584.00
2021-2022	1,076,453.00
2022-2023	1,011,178.54
2023-2024	1,072,057.32
2024-2025	666,362.48

CORPORATE LICENSE TAX

REPEALED EFFECTIVE JULY 1, 2008

First year enacted 1939

This tax was also known as the Charter Tax

WV Code Chapter 11, Article 12C, Sections 1 through 12, inclusive (Repealed)

Current Summary

Effective July 1, 2008, the Corporate License Tax was repealed. It was a license tax upon the corporate charter for the fiscal year from July 1 to June 30. The tax was based upon the corporation's authorized capital stock. It was required to be paid annually even if no business was transacted.

The Secretary of State collected the first year's assessment upon application for a certificate of incorporation. Thereafter the annual tax was collected by the State Tax Commissioner.

Legislation in 2008 repealed the tax on the capital stock. It was replaced with an annual report fee of \$25.00 which is paid to and collected by the Secretary of State.

The repeal did not allow amnesty for taxable years ending prior to July 1, 2008, WV Code (11-12C-13). Minor annual collections in recent years reflect reinstatements of corporations who failed to pay renewal fees accruing prior to July 1, 2008.

The Corporate License Tax collected by the State Tax Commissioner is deposited into the General Revenue Fund. The first year Corporate License Tax previously collected by the Secretary of State and the current annual report fee are used by the Secretary of State for costs associated with maintaining up to date information on corporate registrations.

History of Collections of Corporate License Tax (Charter Tax)

General Revenue Fund

Fiscal Year	Amount Collected
1990-1991	\$ 3,884,340.05
1991-1992	3,634,283.13
1992-1993	3,563,736.03
1993-1994	2,928,119.12
1994-1995	4,116,596.27
1995-1996	4,659,110.96
1996-1997	4,591,053.10
1997-1998	5,349,863.25
1998-1999	5,064,761.95
1999-2000	5,135,215.49
2000-2001	3,777,897.67
2001-2002	4,959,290.27

Fiscal Year	Amount Collected
2002-2003	5,127,355.00
2003-2004	5,953,280.00
2004-2005	6,690,261.00
2005-2006	5,361,113.00
2006-2007	6,918,318.00
2007-2008	3,950,720.00
2008-2009 *	423,696.00
2009-2010 *	175,549.00
2010-2011 *	150,963.00
2011-2012 *	74,137.00
2012-2013 *	61,550.00
2013-2014 *	227,757.00
2014-2015 *	43,149.00
2015-2016 *	2,560.00
2016-2017 *	15,933.00
2017-2018 *	10,701.00
2018-2019 *	10,102.00
2019-2020 *	9,971.00
2020-2021 *	12,018.00
2021-2022 *	2,283.70
2022-2023 *	3,812.88
2023-2024 *	8,502.94
2024-2025 *	4,390.78

(*) Denotes a post-repeal year

PROPERTY TRANSFER TAX

First year enacted 1959

West Virginia Code Citation

Chapter 11, Article 22, Sections 1 through 10, inclusive

Current Summary

This is an excise tax imposed upon the privilege of transferring title to real estate. It includes any deed, instrument, or writing whereby any real property within the State or any interest therein shall be granted, conveyed, or otherwise transferred to the grantee, purchaser, or any other person.

Persons Required to File Return and Pay Tax

Every person who accepts, delivers, or presents for recording any document, or in whose behalf any document is delivered, accepted, or presented for recording by the county commission must pay the tax. When any instrument is presented for recording, the county clerk shall determine the amount of tax due. It is required that the instrument subject to the tax have the amount of consideration received for the property recorded on the document along with a signed declaration that the property was conveyed for that consideration. Evidence of payment of the tax is in the form of stamps affixed to the document.

Rate of Property Transfer Tax

Prior to July 1, 2021, the State portion of the transfer tax was \$1.10 for each \$500 of value or fraction thereof. The county portion of the tax is a minimum of 55 cents on each \$500 of value or any fractional part of that amount. Effective July 1, 2017, county commissions could increase that rate to at most \$1.65 per \$500 of value, or any fractional part of that amount. The tax is payable at the time of delivery, acceptance or presentation for recording of the document. In addition to this assessment, there is a \$20.00 recording fee, which is assessed on the transfer of title to real estate. County commissions also have the authority to levy an additional transfer tax of up to \$1.10 per \$500 of value for a designated farm protection land use program. Therefore, the total State and local tax rate ranges between a minimum of \$1.65 for each \$500 of value, or fraction thereof, to a maximum of \$3.85 for each \$500 of value.

Beginning July 1, 2021, ten percent of State Property Transfer Tax collections will be retained by the county where the tax was collected for county purposes. Beginning July 1, 2022, twenty percent of State Property Transfer Tax collections will be retained by the county where the tax was collected for county purposes. Beginning July 1, 2023, thirty percent of State Property Transfer Tax collections will be retained by the county where the tax was collected for county purposes. Beginning July 1, 2024, sixty-five percent of State Property Transfer Tax collections will be retained by the county where the tax was collected for county purposes. Beginning July 1, 2025, the State Property Transfer Tax would become a county Property Transfer Tax to be used by the county where the tax is collected for county purposes.

Allocation and Use

The State portion is deposited in the General Revenue Fund and appropriated by the Legislature. The \$20.00 recording fee is paid to the West Virginia Affordable Housing Trust Fund.

Property Transfer Tax Collections Since 1991

Fiscal Year	Amount Collected for State Use
1990-1991	\$ 3,631,005.00
1991-1992	3,658,022.00
1992-1993	4,599,272.00
1993-1994	4,656,857.00
1994-1995	4,861,499.00
1995-1996	4,934,594.00
1996-1997	5,317,541.00
1997-1998	6,023,891.00
1998-1999	6,387,740.00
1999-2000	6,507,868.00
2000-2001	6,621,182.00
2001-2002	7,314,554.00
2002-2003	8,365,472.00
2003-2004	10,128,603.00
2004-2005	12,171,339.00
2005-2006	13,658,145.00
2006-2007	12,248,630.00
2007-2008	11,698,879.00
2008-2009	8,537,130.00
2009-2010	7,933,085.00
2010-2011	8,107,846.00
2011-2012	8,127,577.00
2012-2013	8,776,174.00
2013-2014	10,391,897.00
2014-2015	11,041,554.00
2015-2016	10,618,462.00
2016-2017	11,987,994.00
2017-2018	12,036,497.00
2018-2019	12,852,830.00
2019-2020	12,186,810.00
2020-2021	15,942,799.00
2021-2022	17,855,545.00
2022-2023	12,706,304.00
2023-2024	12,287,910.00
2024-2025	6,570,258.16

PROPERTY TAX

First Year Enacted 1863

West Virginia Code Citation

Chapter 11, Article 1A, Sections 1-30 inclusive; Chapter 11, Article 1B, Sections 1-19 inclusive; Chapter 11, Article 1C, Sections 1-14 inclusive; Chapter 11, Article 2, Sections 1-9 inclusive, Section 11; Chapter 11, Article 3, Sections 1-33 inclusive; Chapter 11, Article 4, Sections 1-20 inclusive; Chapter 11, Article 5, Sections 1-14 inclusive; Chapter 11, Article 6, Sections 1-7 inclusive, Sections 9-27 inclusive; Chapter 11, Article 6A, Sections 1-5 inclusive; Chapter 11, Article 6B, Sections 1-12 inclusive; Chapter 11, Article 6C, Sections 1-5 inclusive; Chapter 11, Article 6E, Sections 1-6 inclusive; Article 6F, Sections 1-6 inclusive; Chapter 11, Article 6G, Sections 2-18 inclusive; Chapter 11, Article 6H, Sections 1-7 inclusive; Chapter 11, Article 6J, Sections 1-7 inclusive; Chapter 11, Article 6K, Sections 1-8 inclusive, Chapter 11, Article 8, Sections 1-16 inclusive, Section 16A repealed (Effective June 6, 2014), Sections 17-33 inclusive

General Provisions

Property taxes or ad valorem taxes are levied upon all real and personal property. It is one of the oldest forms of taxation. Through history, ad valorem taxes were the chief source of revenue for governments. The Constitution of the State has limited and specified law on ad valorem taxes (WV Constitution, Article X). Amendments allow voter ratification in each county for increases above the maximum rate set in law. State government cannot increase the rate.

Revenues derived from property taxes accrue to the State, counties, municipalities, and county school boards. Rates vary among the counties as do the percentages of assessed appraised valuations.

Real estate is assessed at the place of location, and personal property is assessed at the domicile of the owner, but goods, wares and chattels may be assessed in the district where they are located on the assessment date. Chattel interests in real and personal property are now deemed to be tangible personal property and are taxed as such.

There are special assessment methods for valuation applied to certain manufacturing production property and capital additions to that property. Natural resources are also valued by a special assessment method. The State Tax Commissioner is responsible for these valuations.

There are also special assessment procedures for managed timberland that is used for commercial production (WV Code 11-1C-11a).

Public service utilities send their returns to the State Tax Commissioner. The property of such companies is apportioned throughout the several counties in which it operates and is then subdivided into the municipal districts within the county. The State Auditor computes the taxes, based upon the assessed valuation made by the Board of Public Works and by using the tax levies as approved by the levying bodies in each county. Taxes are collected by the State Auditor and distributed to the counties.

Basis and Rate of Tax

Each county assessor is responsible for assessing real and personal property in the county. The real properties are re-evaluated every three years. The assessed valuations are 60 percent of the actual market value of the property. The State Tax Commissioner is required to determine the fair market value of all industrial and natural resources property in the State.

Maximum Rates: Class I (intangible personal property, exempted in 2003; agriculture products and tangible property used in agricultural production, exempted in 2008) Fifty Cents per \$100.00 of valuation. Class II (all property owned, used and occupied by the owner for residential purposes; all farmlands) One Dollar per \$100.00 of valuation. Class III (All real and personal property outside of municipalities, exclusive of Classes I and II) One Dollar and Fifty Cents per \$100.00 of valuation. Class IV (All real and personal property inside of municipalities, exclusive of Classes I and Class II) Two Dollars per \$100.00 of valuation.

Exemptions

Property of the United States government, unless the United States government permits the State of West Virginia to tax it.

Property of the State of West Virginia.

Property owned by any county, district, city, village or town in this state and used for public purposes. Also, property acquired by such political subdivision in a lease agreement.

Property located in this state belonging to any city, town, village, county or any other political subdivision of another state and used for public purposes.

Property used exclusively for divine worship or used exclusively for divine worship and the operation of a pre-K school, primary school, middle school, secondary school, daycare center, or church camp for children, which school, daycare center, or church camp is operated by the church which owns the property or is operated by another not-for-profit organization or entity.

Parsonages and the household goods and furniture pertaining to the above divine worship category.

Mortgages, bonds or other evidence of indebtedness held by owners from churches and religious organizations for the sole purpose of securing money to be used in the construction of buildings used exclusively for divine worship.

Cemeteries.

Property which belongs to or held in trust for colleges, seminaries, academies and free schools which is used for the educational and scientific purposes of the institution. This includes books, equipment, and furniture. Also, any public or private nonprofit foundation or corporation which receives contributions exclusively for such college or university, if

the property or dividends, interest, rents or royalties derived are used or dedicated to educational purposes of institution.

Public and family libraries.

Property used for charitable purposes and not leased for profit.

Property used for the public purposes of distributing electricity, water or natural gas or providing sewer service by a chartered nonprofit corporation and not leased for profit.

Property used for area economic development purposes by nonprofit companies and not leased for profit.

Real estate not exceeding one acre and the buildings situated upon the property that are used by any college or university as a literally hall or dormitory or clubroom which is not used for profit.

Property owned by benevolent associations.

Property belonging to any public institution for the education of the deaf, dumb or blind or hospital not leased for profit.

Houses established as refuge and mental health facilities or an orphanage.

Homes established for children, aged, or infirm not for profit.

Fire engines and equipment for fighting fires and storage for those engines and equipment are exempt.

Property used for the subsistence of livestock on hand at the beginning of the assessment year.

Personal property in the form of household goods and personal effects such as clothing used by taxpayer and not held for profit. Food used for taxpayer consumption.

Money held in bank deposits and cash.

All implements, equipment, machinery, vehicles, supplies, crops and livestock used to engage in commercial farming.

Real property owned by a nonprofit organization whose primary purpose is youth development by means of adventure, educational or recreational activities for young people at nonprofit constructed facility built with the expenditure of not less than \$100 million, which is leased or used to generate revenue for the nonprofit organization whether or not the property is used by the nonprofit organization for its nonprofit purpose.

Tangible personal property that is moving in interstate commerce through West Virginia, or which was consigned from a point of origin outside the State to a warehouse within the State for storage in transit to a final destination outside the State.

Homestead Exemption

The homestead exemption program provides for a \$20,000 exemption against the total assessed value of a single-family dwelling, including mobile or manufactured homes, owned and occupied as a residence by any person who is at least sixty-five years of age or totally and permanently disabled and who has legally resided in and paid taxes on a homestead in West Virginia for two consecutive taxable years before filing for this exemption. However, if an owner receives a similar exemption for a homestead in another state, then the owner is ineligible for the Homestead Exemption in West Virginia. Homeowners who, as a result of illness, accident, or infirmity, reside with a family member or are residents of a nursing home, personal care home, rehabilitation center or similar facility, retain a Homestead Exemption and Class II property designation for their property if the property is not used for any other purposes.

Allocation and Use

Property taxes are distributed by the sheriff of each county to:

- The county for all county purposes including indebtedness.
- School districts, for current school purposes.
- Municipalities for municipal purposes including indebtedness.
- The State Auditor to be deposited to the general revenue fund and appropriated by the legislature.

STATE OF WEST VIRGINIA ASSESSED VALUATIONS INCLUDES EXEMPTIONS

TAX YEAR	REAL ESTATE	PERSONAL PROPERTY	PUBLIC UTILITIES	TOTALS
1991	12,433,656,975	10,629,733,304	3,091,051,400	26,154,441,679
1992	15,079,444,235	11,232,789,929	3,468,654,200	29,780,888,364
1993	18,236,801,670	11,585,420,071	3,786,960,800	33,609,182,541
1994	23,166,161,630	11,920,444,240	4,233,361,500	39,319,967,370
1995	23,434,028,416	12,307,013,413	4,501,172,800	40,242,214,629
1996	23,482,690,701	13,439,311,925	4,717,648,900	42,639,651,526
1997	25,538,389,122	13,604,841,786	5,406,802,900	44,550,033,808
1998	26,663,623,048	13,293,525,974	5,552,393,400	45,509,542,422
1999	27,707,554,579	13,435,848,067	5,813,620,634	46,957,023,280
2000	29,298,305,833	12,784,140,591	5,747,981,696	47,830,428,120
2001	30,060,696,355	13,532,268,416	5,820,902,100	49,413,866,871
2002	31,668,849,064	13,797,081,714	5,967,422,177	51,433,352,955
2003	33,367,282,366	13,872,296,670	6,099,365,898	53,338,894,934
2004	35,023,914,127	13,339,088,794	6,167,110,699	54,530,113,620
2005	33,877,493,122	14,191,693,301	6,452,925,258	54,522,111,681
2006	37,696,359,279	15,447,559,132	6,749,933,299	59,893,851,710
2007	42,623,318,399	17,290,747,908	7,129,152,399	67,043,218,706
2008	45,381,876,865	18,191,014,248	7,451,019,700	71,023,910,813
2009	51,292,905,359	19,020,569,534	7,751,793,200	78,065,268,093
2010	51,850,106,312	19,563,937,657	8,141,089,241	79,555,133,210
2011	52,102,155,102	19,189,182,223	8,206,744,740	79,498,082,115
2012	53,034,512,928	20,400,499,583	8,460,701,440	81,895,713,951
2013	51,053,719,461	22,562,547,162	8,950,607,400	82,566,874,023
2014	52,758,288,028	22,315,992,313	9,103,441,100	84,177,721,441
2015	54,561,654,163	24,092,708,011	9,510,910,726	88,165,272,900
2016	55,905,541,650	25,068,267,262	10,026,699,399	91,000,508,311
2017	56,575,912,678	22,538,391,925	10,471,120,600	89,585,425,203
2018	57,968,369,702	22,227,501,778	10,760,440,836	90,956,315,316
2019	59,440,448,818	24,283,684,338	11,188,622,463	94,912,755,619
2020	61,065,630,856	26,707,281,003	12,548,849,500	100,321,761,359
2021	62,331,271,780	25,852,436,940	12,437,318,215	100,621,026,935
2022	64,355,740,392	24,975,748,401	12,403,373,935	101,734,862,728
2023	68,787,248,071	34,083,113,416	13,209,213,756	116,079,575,243
2024	74,181,751,919	46,329,184,048	14,155,388,521	134,666,324,488
2025	75,787,185,931	31,706,960,767	14,792,593,798	122,286,740,496

TAXES LEVIED BY PURPOSE SINCE 1991

TAX YEAR	STATE	COUNTY	SCHOOL	MUNICIPAL	TOTAL
1991	1,979,396	134,300,793	374,327,617	42,468,379	553,076,185
1992	2,254,729	146,539,085	414,531,790	46,022,019	609,347,623
1993	2,526,893	160,342,570	457,217,400	50,510,845	670,597,708
1994	2,883,449	172,163,376	484,093,621	54,392,444	713,532,890
1995	2,955,793	176,875,508	497,361,861	54,988,991	732,182,153
1996	3,142,369	189,758,086	523,086,694	58,790,115	774,777,264
1997	3,269,976	197,275,867	542,989,068	62,188,364	805,723,275
1998	3,406,615	207,532,831	563,272,930	64,594,347	838,806,723
1999	3,503,517	216,807,588	583,180,923	66,465,779	869,957,798
2000	3,591,931	223,235,061	595,968,742	69,015,910	891,901,644
2001	3,712,765	233,618,515	617,188,410	73,431,355	927,951,045
2002	3,876,624	244,966,374	641,954,188	74,896,389	965,693,575
2003	4,030,060	255,917,924	664,880,677	72,256,039	1,000,084,700
2004	4,091,846	259,730,081	677,790,889	76,104,651	1,017,717,467
2005	4,362,526	275,742,359	715,225,221	79,589,482	1,074,919,588
2006	4,783,634	297,356,091	743,951,606	95,626,862	1,141,718,193
2007	5,351,156	328,290,839	843,356,672	100,366,489	1,277,365,156
2008	5,666,782	344,661,969	890,294,171	92,885,200	1,333,508,122
2009	5,928,225	367,903,396	932,299,107	95,891,365	1,402,022,093
2010	6,066,031	381,380,523	956,427,263	98,782,883	1,442,656,700
2011	6,042,911	387,113,752	928,104,721	97,901,570	1,419,162,954
2012	6,262,238	398,867,977	989,885,613	101,052,748	1,497,068,576
2013	6,675,579	421,381,573	1,048,140,348	106,210,093	1,582,407,593
2014	6,763,028	427,943,271	1,060,323,290	114,742,034	1,609,771,623
2015	7,101,572	451,667,378	1,112,862,839	115,300,456	1,686,932,245
2016	7,331,082	468,108,037	1,142,098,247	117,964,445	1,735,501,812
2017	7,148,195	458,660,607	1,114,318,926	120,173,101	1,700,300,829
2018	7,229,615	466,043,977	1,119,904,486	122,042,535	1,715,220,613
2019	7,574,445	488,161,393	1,202,263,893	125,829,554	1,823,829,285
2020	8,065,538	516,794,297	1,271,672,567	129,720,383	1,926,252,785
2021	8,038,460	519,469,578	1,278,086,460	130,212,840	1,935,807,338
2022	8,040,208	517,927,785	1,273,979,986	133,711,794	1,933,659,773
2023	9,349,365	591,421,097	1,489,735,746	141,798,874	2,232,305,082
2024	11,082,684	678,699,386	1,750,840,416	145,953,831	2,586,576,317
2025	9,707,220	619,495,569	1,534,608,660	152,200,984	2,316,012,433

STATE OF WEST VIRGINIA PROPERTY TAXES LEVIED SINCE 1991

YEAR	REAL ESTATE	PERSONAL PROPERTY	PUBLIC UTILITIES	TOTAL
1991	222,135,020	251,552,633	79,388,532	553,076,185
1992	262,734,760	260,419,603	86,193,260	609,347,623
1993	310,324,523	267,661,009	92,612,176	670,597,708
1994	362,329,996	254,928,329	96,274,565	713,532,890
1995	365,179,077	265,396,623	101,606,453	732,182,153
1996	379,147,058	289,198,149	106,432,057	774,777,264
1997	394,692,142	289,917,037	121,114,096	805,723,275
1998	412,965,898	299,005,937	126,834,888	838,806,723
1999	428,756,786	307,131,355	134,069,658	869,957,798
2000	460,852,466	297,480,572	133,568,606	891,901,644
2001	469,768,109	321,537,798	136,645,139	927,951,045
2002	493,615,165	331,657,813	140,420,598	965,693,575
2003	518,708,964	337,883,587	143,492,149	1,000,084,700
2004	541,825,721	327,752,160	148,139,585	1,017,717,466
2005	578,418,858	344,433,103	152,067,627	1,074,919,588
2006	639,099,417	374,306,897	157,444,884	1,170,851,198
2007	695,789,604	406,528,123	162,803,839	1,265,121,566
2008	734,971,195	429,893,715	168,643,213	1,333,508,122
2009	779,378,293	447,317,306	175,326,494	1,402,022,093
2010	798,378,263	459,870,671	184,407,766	1,442,656,700
2011	783,907,725	450,293,255	184,961,974	1,419,162,954
2012	817,764,970	483,465,543	195,838,062	1,497,068,575
2013	847,909,355	532,130,812	202,367,425	1,582,407,593
2014	874,499,625	528,808,358	206,463,640	1,609,771,623
2015	904,348,484	568,109,740	214,474,021	1,686,932,245
2016	921,940,782	588,623,881	224,937,149	1,735,501,812
2017	931,304,795	532,938,104	236,057,930	1,700,300,829
2018	949,315,860	523,982,657	241,922,096	1,715,220,613
2019	988,689,441	578,868,314	256,271,529	1,823,829,285
2020	1,009,375,023	631,207,474	285,670,287	1,926,252,784
2021	1,036,570,139	613,023,855	286,213,344	1,935,807,339
2022	1,054,730,036	593,618,902	285,310,839	1,933,659,777
2023	1,132,083,417	796,909,055	303,312,610	2,232,305,082
2024	1,214,181,135	1,050,890,399	321,504,783	2,586,576,317
2025	1,233,756,677	743,655,680	338,600,077	2,316,012,433

INSURANCE TAXES, FEES AND SURCHARGES

First Year Enacted 1957

WV Code Citation

Chapter 29, Article 3, Section 22; Chapter 33, Article 3, Section 9; Chapter 33, Article 3, Sections 13, 14, 14A, 14B, 14C, 14D, 15; Chapter 33, Article 4, Section 15a; Chapter 33, Article 6, Section 34; Chapter 33, Article 12, Sections 2, 6, 8, 13, 16 and 28; Chapter 33, Article 13C, Section 3(b); Chapter 33, Article 15E, Section 4(b)(2); Chapter 33, Article 20, Section 6; Chapter 33, Article 21, Section 13; Chapter 33, Articles 22, 23, 24, 25, 25A, 25B, 25D, Section 24, 26, 26A, 37, Section 2(d), 38, Sections 3a(a) and (h), and 46, Section 15; Chapter 33, Article 31, Section 14; Chapter 33, Article 32, Section 5; Chapter 23, Article 2C, Section 3(f)

General Provisions

The state of West Virginia collects a tax from every insurance company transacting business in the state based upon gross premiums from insurance business in West Virginia, with certain exceptions. Those exceptions include health care corporations, health maintenance organizations, fraternal benefit services and farmer's mutual fire insurance companies.

The main premium tax paid is equal to three percent of the gross annual premiums collected less any allowable adjustments. Two percent of the premium tax is levied in WV Code Chapter 33, Article 3, Section 14; an additional one percent is levied in WV Code Chapter 33, Article 3, Section 14a.

An additional premium tax of one percent of taxable premiums is levied on fire insurance and casualty insurance policies (WV Code 33-3-14d). The purpose of this additional tax is to provide revenue for municipal policemen's and firemen's pension and relief funds and the Teachers Retirement System reserve fund and for volunteer and part volunteer fire companies and departments.

There is a surcharge not classified as an additional premium tax, imposed on the policyholder of any fire insurance policy or casualty insurance policy issued in the state. It is equal to 0.55 percent of the gross premium paid (WV Code 33-3-33(3)). The surcharge is collected by the insurer and is remitted to the insurance commissioner.

The insurance commissioner also collects annual license fees from persons acting as insurers and transacting insurance in West Virginia. This includes producer's and adjuster's licenses.

In addition to license fees, the commissioner is directed to impose fees for: receiving and filing reports; valuation of policies of companies organized in this state and other states; and for each licensed producer.

There is a workers' compensation regulatory surcharge that is determined by the Insurance Commission each year to be collected by the private carriers from their policyholders' premiums collected plus the total of all premium discounts based on deductible provisions that were applied as levied in WV Code Chapter 23-2C-3(f). The

current rate is equal to 5 percent. This regulatory surcharge is also applied to the self-insured employer's payroll which is calculated by dividing the previous year's self-insured payroll in the state into the portion of the Insurance Commissions budget amount attributable to regulation of the self-insured employer market as levied in WV Code Chapter 23-2C-3(2). For Fiscal Year 2025, the rate was .14 percent.

There is also a minimum annual tax imposed upon insurers. Each licensed insurer must pay a minimum of \$200.00 yearly for taxes imposed in West Virginia Code Chapter 33, Article 3. All licenses and fees are subject to retaliation per W.Va. Code 33-33-16.

There is an Annual Examination Assessment Fee imposed upon all insurers subject to WV Code Chapter 33, Article 2, Section 9. The insurers shall annually pay on or before the first day of July the amount of one thousand fifty dollars, of which seven hundred shall be paid to the Treasurer of the state to credit the Commissioner's Examination Revolving Fund and three hundred fifty shall be paid to the Treasurer of the state. The purpose of this fee is to examine the activities, operations and financial condition and affairs of all persons transacting the business of insurance in this state and all persons otherwise subject to the jurisdiction of the commissioner.

Amounts of Licenses and Fees

- Renewal fee for each license:
 - \$200.00 (Licensed Insurance Co's; Captives, Health Care Corporations; HMDI's, which consist of Hospital Service Corporations, Medical Service Corporations, Dental Service Corporations and Health Service Corporations; Health Maintenance Organizations (HMO), Managing General Agent; Reinsurance Intermediary; Prepaid Limited Health Service Organization, Provider Sponsored Networks; Third Party Administrators-Non-Resident and Home State)
 - \$300.00 (Viatical Settlement Provider)
 - \$100.00 (Accredited Reinsurers, Discount Medical Plan Organization; Surplus Lines Companies (Alien/Foreign), Trusteed Reinsurers)
 - \$50.00 (Fraternal Association)
 - \$5,000.00 (Pharmacy Benefit Managers) – Biennial
 - \$500.00 (Pharmacy Auditing Entities) – Biennial
- Fee for filing annual statements:
 - \$100.00 (Licensed Insurance Co's; Approved Reinsurers; Captives; Health Maintenance Organizations (HMO); Provider Sponsored Networks; Risk Retention Group; Third Party Administrator -Home State)
 - \$25.00 (Fraternal Association; Farmers Mutual Fire; Prepaid Limited Health Service Organizations)
- Penalty fees for late renewal filings:
 - \$50.00 Pharmacy Auditing Entities; Pharmacy Benefits Managers
 - \$100.00 Discount Medical Plan Organizations
 - \$200.00 Managing General Agents
 - \$300.00 Viatical Settlement Providers
- Valuation of policies of life insurers in state: One- and one-half cents per \$1,000.00 of insurance.

- Valuation of policies of life insurers not organized in this state but have license to do business in this state: fee is same for each \$1,000.00 as the state in which company is organized.
- Filing of certified copies of articles of incorporation: \$50.00
- Filing of statements preliminary admission: \$100.00 (company)
- Filing copy of charter: \$50.00
- For filing of any additional paper required by law or furnishing copies: \$1.00
- For every certificate of valuation, copy of report or certificate of condition of company to be filed in any other state: \$15.00
- For every certificate of good standing or certificate of authority for TPA's: \$25.00
- Each licensed Producer: \$50.00 (individual - Biennial)
- Rate Filing: \$100.00
- Form Filing: \$100.00
- Adjuster's license: \$50.00 (individual – Biennial)
- Business Entity license: \$200.00 (business - annual)
- Surplus line broker: \$200.00 (individual - annual)
- Bail Bondsmen license - \$200.00 – Biennial
- Certificate of good standing: \$15.00 (company)
- Copy of certificate of authority: \$15.00 (company)

Allocation and Use

All fees and assessments are deposited to special revenue except for special purposes as outlined in statute. All premium, annuity and minimum taxes are deposited in the general revenue fund except for special purposes as outlined in statute.

INSURANCE COMMISSION FEES AND TAXES COLLECTED 2025

REVENUES	COLLECTIONS 2025
General Revenues:	
Insurance Taxes	153,701,952.00
Fines and Penalty Fees	2,668,421.71
Examination Fees	612,950.00
TOTAL GENERAL **	156,983,323.71
Special Revenues:	
Municipal Pensions and Protection Fund	41,995,626.23
Fire Marshal	2,841,963.00
Fire Protection Fund*	18,991,853.03
Filings Fees	22,918,885.24
Workers' Compensation Regulatory Surcharge and interest	17,296,203.90
Departmental and Miscellaneous Revolving Fund	1,028,300.00
WC Debt Reduction Surcharge	(\$266,006.31)
Total Special Revenue	104,806,825.09

*During FY 2025, there was an additional \$6,000,000 received from the State Lottery in May 2025 per HB5128 in the Fire Protection Fund in addition to the revenue collected by the Insurance Commission reported above. This money was transferred to the Fire Protection Fund 1315 in June 2025, respectively.

** During FY2025, the OIC transferred \$23,400,000 from General Revenue to the following colleges in accordance with SB533: Health Sciences Center of West Virginia University-\$14,000,000; School of Medicine at Marshall University-\$5,500,000 and West Virginia School of Osteopathic Medicine-\$3,900,000.

DEPARTMENTAL COLLECTIONS

First year enacted: various years depending upon fee

West Virginia Code Citation:

Chapter 59, Article 1, Sections 1-39 inclusive

Various code sections specifically related to certain departments and agencies

General Provisions

Certain officers and departments of the state are required to collect fees for services and goods provided to other state departments and the private sector. Some of the departmental collections are dedicated specifically in statute to certain special revenue funds. Some of these fees not retained by the specific department authorized to collect them are to be deposited with the state treasurer for deposit in the general revenue fund. The majority of these collections are derived from fees charged by the various constitutional officers: auditor's office, secretary of state's office, clerk of the Supreme Court and attorney general.

Departmental Collections from 1991 to present

Fiscal Year	Departmental Collections to General Revenue
1990-91	\$ 5,277,380.00
1991-92	5,254,919.00
1992-93	4,907,900.00
1993-94	6,716,996.00
1994-95	5,084,374.00
1995-96	7,352,478.00
1996-97	8,206,218.00
1997-98	9,585,635.00
1998-99	9,849,758.00
1999-2000	11,105,260.00
2000-2001	11,124,538.00
2001-2002	9,518,087.00
2002-2003	10,270,287.00
2003-2004	18,465,862.00
2004-2005	13,070,692.00
2005-2006	13,834,314.00
2006-2007	14,701,687.00
2007-2008	16,219,539.00
2008-2009	14,597,288.00
2009-2010	14,806,907.00
2010-2011	15,839,617.00
2011-2012	16,540,654.00
2012-2013	16,373,731.00
2013-2014	17,510,584.00

Fiscal Year	Departmental Collections to General Revenue
2014-2015	18,223,107.61
2015-2016	19,029,133.79
2016-2017	19,133,777.91
2017-2018	22,554,134.53
2018-2019	22,756,030.84
2019-2020	23,483,824.20
2020-2021	23,880,471.88
2021-2022	26,344,384.71
2022-2023	26,887,525.54
2023-2024	26,037,653.42
2024-2025	27,142,809.50

CORPORATION NET INCOME TAX

First year enacted 1967

West Virginia Code Citation:

Chapter 11, Article 24, Sections 1 through 43, inclusive

General Provisions

The West Virginia Corporation Net Income Tax adopted many provisions of the laws of the United States Internal Revenue Code relating to the determination of income for federal tax purposes. The purpose of the adoption of these provisions was to simplify preparation of State Corporation Net Income Tax returns for taxpayers, improve enforcement of the State Corporation Net Income Tax through better use of information obtained from federal income tax audits, and to aid interpretation of the State Corporation Net Income Tax law through increased use of federal judicial and administrative law determinations and precedents. Annually the State Corporation Net Income Tax is updated to reflect changes in the federal tax code.

In a special legislative session in November 2006, the rate was lowered to 8.75 percent effective for taxable years after January 1, 2007. In the 2008 session the rate was revised downward as follows: 1) Taxable periods beginning on or after January 1, 2009, the tax was decreased to 8.5 percent. 2) Taxable periods beginning on or after January 1, 2012, decreased to 7.75 percent. 3) Taxable periods beginning on or after January 1, 2013, decreased to 7.0 percent. 4) Taxable periods beginning on or after January 1, 2014, decreased to 6.5 percent.

Persons Required to File Returns and Pay Tax

All domestic or foreign corporations engaging in business in this state or deriving income from property, activity or other sources must file a return and pay the tax if applicable. Certain types of corporations are specifically exempt.

Basis of Tax

The tax is based upon the taxable income as defined by the laws of the United States for federal income tax purposes with certain adjustments to determine its West Virginia taxable income. Provisions are also made for corporations having income from business activity which is taxable outside of West Virginia, in order that its West Virginia taxable income shall be apportioned to its actual business activity within West Virginia.

Amendments to the apportionment laws in 2007 allowed corporations engaged in a unitary business to apportion West Virginia taxable income to an allocable share of the combined net income of the group. Corporations which are subject to taxation in West Virginia and one or more other states use an apportionment formula to determine taxable income. Prior to 2022, a four-factor apportionment formula was used: payroll, property, and double sales for businesses with multi-state activity. Effective for tax years beginning on or after January 1, 2022, apportionment is based 100 percent on sales, and services are allocated based on market location. Income that

does not relate to the taxpayer's line of business is not apportioned (rents, royalties, patents, capital gains and losses from sales of property in West Virginia, interest, and dividends).

Motor carriers and financial corporations have specific apportionment rules. These rules relate to mileage in the case of motor carriers, and gross receipts in the case of financial institutions.

Exemptions to Corporation Net Income Tax

1. Corporations which by reason of their purposes or activities are exempt from federal income tax
2. Insurance companies which pay West Virginia premium taxes and pay surcharge premiums
3. Production credit associations organized under the provisions of the federal Farm Credit Act of 1933
4. Corporations electing to be taxed as subchapter S of the IRS code of 1986
5. Trusts established pursuant to [29-USCS 186] of the United States

Basis for Computation of Corporation Net Income Tax

The basis is the federal adjusted gross income plus or minus modifications.

Increasing modifications:

1. Interest or dividends on obligations or securities of any state or its political subdivisions
2. Interest or dividends to the extent not deducted in determining federal taxable income, on obligations or securities of any authority of the United States which are not used in determining federal adjusted gross income
3. Income taxes and other taxes, including franchise and excise taxes, which are based upon or computed with reference to net income imposed by West Virginia or any other taxing jurisdiction to the extent deducted in determining federal taxable income
4. The amount of unrelated business taxable income of a corporation which by its purpose is generally exempt from federal income taxes
5. The amount of any net operating loss deduction taken for federal income tax purposes under Section 172 of the IRS Code of 1986
6. Any amounts derived from net operating losses that are allocated outside of the United States
7. The amount of foreign taxes deducted in determining federal adjusted gross income
8. Dividend paid deductions otherwise allowed by federal law in computing net income of certain real estate investment trusts (REIT) or of certain regulated Investment companies.
9. Federal deductions or amortization if the taxpayer elects to fully expense the cost of acquisition, construction, or development of a certified pollution control facility, as defined by Section 160 of the Internal Revenue Code

Decreasing modifications:

1. The amount of any refund or credit for overpayment of income taxes and other taxes, including franchise and excise taxes, which are based upon or computed with reference

to net income, imposed by West Virginia of any other taxing jurisdiction to the extent properly included in gross income

2. The full amount of interest expense disallowed in determining federal taxable income which was incurred or continued to purchase or carry obligations or securities of any state or political subdivision of the state
3. The amount required to be added to federal taxable income as a dividend received from a foreign corporation under Section 78 of the IRS Code
4. The amount of salary expenses disallowed as a deduction for federal income tax purposes due to claiming the federal jobs credit under Section 51 of the IRS Code
5. The amount included in federal adjusted gross income from foreign source income
6. Cost of West Virginia water/air pollution control facilities
7. Employer contributions to West Virginia medical savings accounts
8. Qualified Opportunity Zone business income

Credits

1. Economic Opportunity Tax Credit (W.Va. Code §11-13Q)
 2. Manufacturing Investment Tax Credit (W.Va. Code §11-13S)
 3. Downstream Natural Gas Manufacturing Investment Tax Credit (W.Va. Code §11-13GG)
 4. Apprenticeship Training Tax Credit (W. Va. Code §11-13W)
 5. WV Film Industry Investment Act (W. Va. Code §11-13X)
 6. Manufacturing Property Tax Adjustment Credit (W.Va. Code §11-13Y)
 7. WV Natural Gas Liquids Property Tax Adjustment Act (W.Va. Code §11-13HH)
 8. Tax Credit for Qualified Rehabilitated Buildings Investment (W.Va. Code §11-24-23a and §11-21-8g)
 9. Neighborhood Investment Program Credit (W.Va. Code §11-13J)
 10. Military Incentive Tax Credit (W.Va. Code §11-24-12)
 11. Environmental Agricultural Equipment Tax Credit (W.Va. Code §11-13K)
 12. WV Innovative Mine Safety Technology Tax Credit (W.Va. Code §11-13BB)
 13. Business and Occupation Tax Credit for Reducing Electric and Natural Gas Utility Rates for Low-Income Residential Customers (W.Va. Code §11-24-11)
 14. WV Farm to Food Bank Tax Credit (W.Va. Code §11-13DD)
 15. Post-Coal Mine Site Business Credit (W.Va. Code §11-28)
 16. Small Arms and Ammunition Manufacturer Tax Credit (W.Va. Code §11-13KK)
 17. WV Jumpstart Savings Account (W.Va. Code §11-24-10a)
 18. Tax Credit for Donation or Sale of Vehicle (W.Va. Code §11-13FF)
 19. Tax Credit for Capital Investment in Child Care Property by Employers Providing Child Care for Employees (W.Va. Code §11-24-44)
 20. Tax Credit for Operating Costs of Child Care Property by Employers Providing Child Care for Employees (W.Va. Code §11-24-44)
 21. Industrial Advancement Act Tax Credit (W.Va. Code §11-13LL)
 22. High-Wage Growth Business Tax Credit (W. Va. Code §11-13II)
 23. Build WV Property Tax Adjustment Credit (W.Va. Code §5B-2L)
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Allocation

Corporation Net Income Tax is deposited in the General Revenue Fund of the State. Portions may be dedicated in the West Virginia Code for specific uses for a specific time. (W.Va Code 11-24-4)

History of Collections

Beginning in Fiscal Year 2004, Corporation Net Income Tax was combined with Business Franchise Tax for one return. (WV Code 11-24-13(c))

FISCAL YEAR	AMOUNT COLLECTED
1990-1991	\$ 75,756,120.00
1991-1992	74,477,134.00
1992-1993	71,957,021.00
1993-1994	70,360,191.00
1994-1995	73,323,355.00
1995-1996	78,865,340.00
1996-1997	90,580,982.00
1997-1998	81,421,740.00
1998-1999	95,427,485.00
1999-2000	100,788,394.00
2000-2001	101,402,566.00
2001-2002	132,842,399.00
2002-2003	95,369,891.00

FISCAL YEAR 2003-2004 AND FORWARD ONE RETURN FOR BUSINESS FRANCHISE TAX AND CORPORATION NET INCOME TAX *

FISCAL YEAR	COMBINED CORPORATION NET INCOME TAX AND BUSINESS FRANCHISE TAX	SPECIAL REVENUE
2003-2004	\$ 181,515,211.00	
2004-2005	280,788,003.00	
2005-2006	347,569,611.00	
2006-2007	358,388,437.00	\$ 10,000,000.00
2007-2008	388,017,365.00	12,150,000.00
2008-2009	270,237,027.00	14,300,000.00
2009-2010	232,859,163.00	4,300,000.00
2010-2011	302,977,776.00	4,300,000.00
2011-2012	188,085,447.00	4,300,000.00
2012-2013	238,129,821.00	4,300,000.00
2013-2014	203,508,473.00	0.00
2014-2015	186,101,080.00	4,300,000.00
2015-2016	143,605,086.00	2,150,000.00
2016-2017	116,305,568.00	0.00
2017-2018	110,068,206.00	0.00

FISCAL YEAR	COMBINED CORPORATION NET INCOME TAX AND BUSINESS FRANCHISE TAX	SPECIAL REVENUE
2018-2019	198,031,543.00	0.00
2019-2020	151,988,009.00	0.00
2020-2021	320,487,005.00	0.00
2021-2022	366,315,709.00	0.00
2022-2023	419,965,001.09	0.00
2023-2024	465,463,086.45	0.00
2024-2025	376,218,667.75	0.00

* The Business Franchise Tax was eliminated as of January 1, 2015.

MISCELLANEOUS INCOME AND TRANSFERS

West Virginia Code Citation:

Various code sections specifically related to certain departments and agencies

The general revenue fund receives money from departments and agencies that collect fees. The general revenue fund receives either a specific portion of fees as they are collected by the department or agency, or amounts of money remaining in the departments or agencies special revenue funds at the close of the fiscal year. Some statutes are specific regarding the utilization of this money. Some statutes state that money in specific accounts cannot be transferred to the general revenue fund.

Examples of some of the fees and collections remitted to general revenue are as follows:

Lottery Transfers of Profits Chapter 29, Article 22 General Lottery; Chapter 29, Article 22A Video Lottery; Chapter 29, Article 22B Limited Video Lottery; Chapter 29, Article 22C Lottery Racetrack Table Games Act; Chapter 29, Article 25 Authorized Gaming Facility

Lottery Transfers for Decals Chapter 29, Article 22A, Section 14 (f)

Attorney General Fees Chapter 5, Article 3, Section 5; Chapter 47, Article 18, Section 19; Chapter 47, Article 18, Section 17(h)

Interest on Investments Chapter 12, Article 1, Section 12

Marriage License Chapter 59, Article 1, Section 10 (10) (1)

Federal Reimbursements Chapter 15, Article 5, Section 13

Departmental Collections Secretary of State Chapter 59, Article 1, Section 3; Chapter 46, Article 9, Section 525; Chapter 29, Article 19, Section 5

Departmental Collections Auditors Office Public Utility Division Chapter 11, Article 6, Section 26

Auditors Office Securities Registration Division Chapter 32, Article 4, Section 406(b)

Treasurer's Office Miscellaneous and Close of Inactive Accounts and Prior Years Expiring Funds Chapter 12, Article 4, Section 2 and Chapter 12, Article 4, Section 16; Unclaimed Property Chapter 36, Article 8, Section 13, Chapter 36, Article 8A, Section 6

Circuit Clerk Fees (Numerous Fees) Example: Public Defender reimbursements from clients Chapter 29, Article 21, Section 16; Probation fees from offenders Chapter 62, Article 12, Section 9 (5)

Agriculture Chapter 19, 12A, Section 6a

Purchasing Division Chapter 5A, Article 3, Section 45; Chapter 5A, Article 3, Section 16 (2)

Barbers and Cosmetologists fines Chapter 30, Article 27, Section 7 (c)

Environmental Protection Chapter 22, Article 12, Section 9(a)

Alcoholic Beverage Control Commission Revocation of Licenses Chapter 11, Article 16, Section 23 (b)

Division of Banking Chapter 31A, Article 2, Section 8

Division of Labor Chapter 21, Article 12, Section 4

Miscellaneous Collections Beginning Fiscal Year 1990-1991

Fiscal Year	Amount Collected
1990-91	\$ 35,271,971.00
1991-92	15,435,991.00
1992-93	29,476,816.00
1993-94	18,445,401.00
1994-95	52,789,750.00
1995-96	37,994,504.00
1996-97	21,411,870.00
1997-98	31,239,896.00
1998-99	24,036,237.00
1999-2000	23,522,443.00
2000-2001	38,296,719.00
2001-2002	75,232,517.00
2002-2003	148,522,399.00
2003-2004	166,094,415.00
2004-2005	287,315,641.00
2005-2006	121,910,066.00
2006-2007	139,791,935.00
2007-2008	140,108,204.00
2008-2009	178,158,601.00
2009-2010	155,269,240.00
2010-2011	162,279,855.00
2011-2012	145,750,058.00
2012-2013	113,296,738.00
2013-2014	135,227,959.00
2014-2015	125,584,602.00
2015-2016	247,808,024.93
2016-2017	192,960,957.35
2017-2018	134,405,116.20
2018-2019	129,939,521.14

Fiscal Year	Amount Collected
2019-2020	82,511,422.82
2020-2021	10,278,452.11
2021-2022	16,740,119.12
2022-2023	7,790,342.79
2023-2024	2,871,274.06
2024-2025	7,454,608.79

SEVERANCE TAX

First year enacted 1987

West Virginia Code Citation:

Chapter 11, Article 12B, Sections 1 through 18, inclusive (Minimum Severance Tax on Coal)

Chapter 11, Article 13A, Sections 1 through 24, inclusive (Entitled Severance and Business Privilege Tax Act)

Chapter 31, Article 15A, Section 16 (Dedication of Severance Tax Proceeds)

The Severance Tax was enacted when the West Virginia business tax structure was revised during the 1985 legislative session. The Business and Occupation Tax was narrowed in scope from a tax on all business gross receipts to apply to utility and power producing businesses, gas storage and synthetic fuel producers. The Severance Tax levied via W. Va. Code §11-13A-1 et seq. was enacted to apply to businesses that sever or extract natural resources. The Severance Tax levied via W. Va. Code §11-13V-1 et seq. was enacted in 2005 and applied to producers of natural gas, and timber effective December 1, 2005. A subsequent amendment extended the tax to coalbed methane and methane produced from or by a coalbed methane well effective January 1, 2009.

Persons Required to File Return and Pay Tax

Any individual, partnership, joint venture, association, corporation, receiver, trustee, guardian, executor, administrator, fiduciary, or representative of any kind engaged in the business of severing, extracting, or processing (or both) of natural resources in this state for sale or use.

Regular Severance Tax (W. Va. Code §11-13A-1 et seq.) Rates

Item	Tax Rate on Gross Receipts
Coal* - Steam**	3.0%
Coal* - Non-Steam**	5.0%
Coal* – Underground thin-seam	2.0% for average seam thickness of 37 inches to 45 inches; 1% for average seam thickness of less than 37 inches.
Waste coal	2.5%
Oil from wells producing more than 10 barrels per day or from horizontal wells targeting shale formations	5.0%
Oil from wells producing between one-half barrel and 10 barrels per day, excluding horizontal wells targeting shale formations.	2.5%
Natural gas from wells producing more than 10 barrels per day or from horizontal wells targeting shale formations and coalbed methane	5.0%

Gas from wells producing between 5,000 and 60,000 cubic feet of gas per day, excluding horizontal wells targeting shale formations.	2.5%
Coal bed Methane	5.0%
Sand, gravel, or mineral not mined or quarried	5.0%
Blast Furnace Slag	5.0%
Other natural resources	5.0%

*The above rates for coal include an additional Severance Tax that is collected for the counties and municipalities by the State Tax Department. The local government rate is 35 cents per \$100.

**Thermal or steam is defined as coal sold for the purpose of generating electricity.

There is a minimum coal Severance Tax imposed by Chapter 11, Article 12B. That minimum Severance Tax is seventy-five cents per ton. Credit is allowed against the coal Severance Tax liability calculated in Chapter 11, Article 13, Sections 1-24. Credit is not allowed against the portion of Severance Tax imposed by counties and municipalities.

Current Credits and Rebates Applied to Severance Tax

1. Taxpayers subject to Severance and Business Privilege Taxes are allowed an annual credit of \$500. (W. Va. Code §11-13A-10)
2. There is a tax credit allowed for coal loading facilities (W. Va. Code §11-13E-1 et seq.).
3. A Coal Severance Tax rebate is allowed for capital investment in new machinery and equipment placed in service on or after July 1, 2019. The amount of rebate allowable is determined by multiplying the amount of the taxpayer's capital investment in new machinery and equipment directly used in the production of coal at a coal mining operation in West Virginia by 35 percent (W. Va. Code §11-13EE-1 et seq.).

Allocation and Use

Unless otherwise noted below, proceeds are deposited in the General Revenue Fund.

Ten percent of the collections of oil and gas Severance Tax are distributed to the counties and municipalities. The monies are allocated according to the formula in W. Va. Code §11-13A-5a.

Taxes collected for coal bed methane severance of up to \$4 million per year are allocated for infrastructure. Allocated amounts are paid to county commissions or county development authorities.

Taxes collected on the privilege of extracting and recovering material from refuse, gob piles and other sources to produce coal are distributed to waste coal producing counties.

The portion of the regular tax on coal attributable to the \$0.35 per \$100 rate included in the total tax rate is allocated to the counties and municipalities according to statute. It is allocated according to W. Va. Code §11-13A-6 with 75% for coal-producing counties and 25% to all counties and municipalities.

Five percent of regular coal Severance Tax collected is dedicated for the use of the coal producing counties. The aggregate total is \$20 million or less annually.

Beginning in Fiscal Year 2021, net deposits for the special 2.5% tax on qualified marginal vertical oil and natural gas wells are dedicated to the DEP for plugging abandoned orphan natural gas wells. If the Oil and Gas Abandoned Well Plugging Fund exceeds \$6 million, the special rate of tax imposed on these marginal wells is reduced to zero for the following tax year. The rate has been set to 0% for the 2026 tax year due to the fund balance exceeding \$6 million.

Special Revenue in the chart below includes local government tax distributions, Timber Severance Tax, Workers Compensation Debt Fund Severance Tax collections, and DEP Well Plugging Fund transfers. Deposits into the West Virginia Infrastructure General Obligation Debt Service Fund began on July 1, 1995, and as of that time were no longer reported as collections of the General Revenue Fund.

Collections of Severance Tax

Fiscal Year	General Revenue	Special Revenue	Infrastructure Bond Fund
1994-1995	\$176,756,209.00	\$17,468,373.00	\$0.00
1995-1996	158,932,334.00	17,560,060.00	16,000,000.00
1996-1997	176,947,493.00	19,761,849.00	16,000,000.00
1997-1998	175,241,182.00	20,361,877.00	16,000,000.00
1998-1999	148,358,013.00	22,334,185.00	24,000,000.00
1999-2000	148,674,134.00	19,096,222.00	24,000,000.00
2000-2001	163,202,899.00	19,055,767.00	24,000,000.00
2001-2002	166,513,100.00	21,925,898.00	24,000,000.00
2002-2003	162,313,803.00	20,792,440.00	24,000,000.00
2003-2004	184,354,000.00	22,309,560.00	24,000,000.00
2004-2005	248,067,923.00	29,279,063.00	24,000,000.00
2005-2006	314,726,682.00	75,736,704.00	24,000,000.00
2006-2007	312,245,598.00	145,251,197.00	24,000,000.00
2007-2008	338,176,521.00	161,943,145.00	24,000,000.00
2008-2009	359,578,255.00	171,829,088.00	24,000,000.00
2009-2010	400,590,519.00	134,168,211.00	24,000,000.00
2010-2011	440,874,576.00	140,170,441.00	24,000,000.00
2011-2012	467,901,853.00	145,241,420.00	24,000,000.00
2012-2013	409,672,785.00	140,896,598.00	24,000,000.00
2013-2014	488,685,518.00	136,538,277.00	23,000,000.00
2014-2015	414,172,499.00	178,479,506.00	23,000,000.00
2015-2016	276,440,503.00	160,236,232.00	22,500,000.00
2016-2017	321,030,777.00	50,499,551.00	22,050,000.00
2017-2018	345,913,518.00	44,595,941.00	19,377,000.00
2018-2019	462,451,099.00	51,704,834.00	20,557,000.00
2019-2020	267,048,707.00	53,948,049.00	21,947,627.00
2020-2021	274,255,914.00	34,976,645.00	21,935,925.00
2021-2022	768,793,845.00	49,887,139.00	21,954,900.00
2022-2023	946,486,026.00	97,779,197.00	21,937,975.00

Fiscal Year	General Revenue	Special Revenue	Infrastructure Bond Fund
2023-2024	368,873,842.00	125,707,815.00	22,201,225.00
2024-2025	439,021,834.96	63,317,974.00	22,210,175.00

BUSINESS FRANCHISE TAX

NO TAX DUE FOR TAXABLE YEARS BEGINNING ON AND AFTER JANUARY 1, 2015

First year enacted 1987

West Virginia Code Citation:

Chapter 11, Article 23, Sections 1 through 28, inclusive

General Summary

The Business Franchise Tax was enacted during the restructuring of the State tax system in 1985, when the Legislature repealed the Business and Occupation Tax as it applied to non-utility and non-power companies. The Business Franchise Tax is a tax upon the privilege of doing business in West Virginia. It is not an ad valorem tax imposed on the property of corporations and partnerships in West Virginia. The tax base is the capital of the corporation (which is calculated as the average value of the common and preferred stock, the amount of paid in or capital surplus, the amount of appropriated and non-appropriated retained earnings, less the cost of treasury stock). Partnerships are taxed upon the average of the beginning and ending partners' capital balances.

Legislation in 2006 allowed for the gradual reduction in Business Franchise Tax rates over a period of several years. Effective for taxable years beginning on or after January 1, 2015, the Business Franchise Tax rate is zero percent. Prior to termination, every domestic corporation, every corporation having its commercial domicile in West Virginia, every foreign or domestic corporation owning or leasing real or tangible personal property located in the state or doing business in the state was required to file and pay tax. Business Franchise Tax was also imposed on partnerships owning or leasing real or tangible property in West Virginia or doing business in the state.

Rate of Business Franchise Tax

Business Franchise Tax rates were gradually reduced on an annual basis as follows:

Taxable Year Beginning	Rate
January 1, 2007	Greater of \$50.00 or .55% of tax base
January 1, 2009	Greater of \$50.00 or .48% of tax base
January 1, 2010	Greater of \$50.00 or .41% of tax base
January 1, 2011	Greater of \$50.00 or .34% of tax base
January 1, 2012	Greater of \$50.00 or .27% of tax base
January 1, 2013	Greater of \$50.00 or .20% of tax base
January 1, 2014	Greater of \$50.00 or .10% of tax base
January 1, 2015	No tax

Allocation and Use

Deposited to the General Revenue Fund and appropriated by the Legislature.

Collections

Fiscal Year	Business Franchise Tax Collected
1991-1992	\$75,756,120.00
1992-1993	71,957,021.00
1993-1994	70,360,191.00
1994-1995	73,323,355.00
1995-1996	78,865,340.00
1996-1997	90,580,982.00
1997-1998	81,421,740.00
1998-1999	95,427,485.00
1999-2000	100,788,394.00
2000-2001	101,402,566.00
2001-2002	132,842,399.00
2002-2003	95,369,891.00

As of Fiscal Year 2004, Corporation Net Income Tax and Business Franchise Tax were combined in one tax return. Combined revenue collection data may be found in the Corporate Net Income Tax section. There are no significant revenue collections from this tax in recent years given the effective repeal of the tax beginning in 2015.

STATE ROAD FUND
DETAILED ANALYSIS
OF REVENUE SOURCES
FISCAL YEAR 2024-2025

ARTICLE VI, SECTION 52

THE CONSTITUTION OF WEST VIRGINIA

REVENUES APPLICABLE TO ROADS

Revenue from gasoline and other motor fuel excise and license taxation, motor vehicle registration and license taxes, and all other revenue derived from motor vehicles or motor fuels shall, after deduction of statutory refunds and cost of administration and collection authorized by legislative appropriation, be appropriated and used solely for construction, reconstruction, repair and maintenance of public highways, and also the payment of the interest and principle on all road bonds heretofore issued or which may be hereafter issued for the construction, reconstruction or improvement of public highways, and the payment of obligations incurred in the construction, reconstruction, repair and maintenance of public highways.

CLASSIFICATION BASIS FOR VEHICLES FOR PURPOSES OF REGISTRATION AND TAX COLLECTIONS

Class A Motor vehicle of passenger type and trucks with a gross weight of not more than 10,000 pounds.

Class B Motor vehicles designated as trucks with a gross weight of more than 10,000 pounds, truck tractors, or road tractors.

Class C All trailers and semi-trailers except those house trailers and trailers or semi-trailers designed to be drawn by Class A motor vehicles and having a gross weight less than 2,000 pounds.

Class G Motorcycles, and parking enforcement.

Class H Motor vehicles operated regularly for the transportation of persons for compensation, under a certificate of convenience and necessity or contract carrier permit issued by the Public Service Commission.

Class J Motor vehicles operated for transportation of persons for compensation by common carriers, not running over a regular route or between fixed termini.

Class M Mobile equipment as defined in subdivision (00), Section 1, Article 1 of Chapter 17A of the West Virginia Code: "every self-propelled vehicle not designed or used primarily for the transportation of persons or property over the highway, but which may infrequently or incidentally travel over the highways among job sites, equipment storage sites or repair sites, including farm equipment, implements of husbandry, well-drillers, cranes and wood sawing equipment." Class M was added in 1997.

Class R House trailers

Class T Trailers of semi-trailers of a type designed to be drawn by Class A vehicles and having a gross weight of less than 2,000 pounds.

Class X Farm Truck Motor vehicles designated as trucks having a minimum gross weight of more than 8,000 pounds and a maximum gross weight of 80,000 pounds, used exclusively in the conduct of a farming business, engaged in the production of agricultural products by means of (a) the planting, cultivation and harvesting of agricultural, horticultural, vegetable or other products of the soil; or (b) the raising, feeding and care of livestock, poultry, bees, and dairy cattle. A farm truck may be used only for the transportation of agricultural products produced by the owner of the truck, for the transportation of agricultural supplies used in the production or for private passenger use.

Alternative Fuel Fee The Division charges an alternative fuel registration fee for a vehicle fueled with hydrogen or natural gas at \$200, a combination of electricity and petrochemical at \$100, and exclusively electric at \$200.

Antique Motor Vehicles Any motor vehicle over twenty-five years old, and is owned solely as a collector's item and for participation in club activities. In no event is the vehicle to be used for general transportation. Antique motorcycles must be over thirty-five years old.

Operator Amateur Radio Station Any owner of a motor vehicle who is a West Virginia resident, and holds an unrevoked and unexpired official amateur radio station license issued by the FCC may apply for a special registration plate for a class A motor vehicle which, in lieu of the registration numbers required by law, shall be inscribed with the official amateur radio call letters of the applicant as signed by the FCC. An extra fee of ten dollars will be charged in addition to the class A fees.

Special Registration Plates for Organizations The Division issues various special registrations for organizations and charges an initial application fee of \$25, \$30 one time fee for design and production, and \$15 annual fee.

Special Themed Registration Plates The Division issues special themed registration plates and charges an initial \$10 application fee and \$15 annual fee. This fee is addition to all the other registration fees required.

Street Legal Special Purpose Vehicles The Division upon proper application shall issue a registration for a street legal special purpose vehicle with a registration fee of \$16.

MOTOR VEHICLE AND OPERATOR LICENSE

First Year enacted 1917

West Virginia Code Citation:

Chapter 17A, Article 1, inclusive

Chapter 17A, Article 2, Sections 13 and 21

Chapter 17A, Article 3, Sections 1 through 24

Chapter 17A, Article 4, Sections 1, 5 and 10

Chapter 17A, Article 4A, Section 10

Chapter 17A, Article 5, Section 1

Chapter 17A, Article 6, Sections 1 through 26

Chapter 17A, Article 7, Sections 1 through 3

Chapter 17A, Article 9, Section 7

Chapter 17A, Article 10, Section 1 through 16

Chapter 17B, Article 2, Sections 1 through 15

Chapter 17C, Article 13, Section 6

Chapter 17D, Article 2, Section 2

Fees collected by the Commissioner of Motor Vehicles under this heading include:

- Certificate of title
- Registration
- Dealers', wreckers' and auction licenses
- Instruction permit fees and
- Operators and commercial licenses
- Lien Recording
- License Services

Certificate of Title

A title to a vehicle is the certificate showing ownership. Every motor vehicle, semi trailer, pole trailer and recreational vehicle must be titled and registered.

Title fees include:

- Ten dollar title fee
- Ten dollar lien fee if applicable

Certificate of Title Continued

- License plate registration fee of fifty dollars
- A six percent sales tax on vehicles purchase for more than \$500.00 or a \$30.00 sales tax on vehicles purchased for less than \$500.00

Registration

The following are current registration fees for different vehicle classes. A \$1.00 litter fee and \$0.50 insurance fee are added to the registration fee.

Class A: \$50.00

Class B: According to Vehicle Gross Weight:

10,000 to 16,000 pounds \$28.00 plus \$5.00 for each 1,000 pounds over 8,000

16,001 to 55,000 pounds \$ 78.50 plus \$ 10.00 for each 1,000 pounds over 16,000

For declared weight over 55,000 pounds, but not to exceed 80,000 pounds, \$737.50 plus \$15.75 for each 1,000 pounds over 55,000.

Class G: \$8.00

Class H: \$5.00

Class J: \$85.00

Class M: \$17.50

Class X Farm Truck: Depends upon weight of truck:

8,001 to 16,000 pounds \$30.00

16,100 to 22,000 pounds \$ 60.00

22,100 to 28,000 pounds \$ 90.00

28,100 to 34,000 pounds \$115.00

34,100 to 44,000 pounds \$ 160.00;

44,100 to 54,000 pounds \$ 205.00;

Over 55,000 pounds \$250.00

Class R: \$12.00

Class T: \$8.00

Class C: \$50.00

Miscellaneous registration fees:

Duplicate registration plate, card, decal, and certificate of title fee is \$10.00.

Transfer of registration plates from one vehicle to another \$10.00.

Non-resident individuals fee \$50.00.

Antique motor vehicle and motorcycle fee is \$2.00 annually; runs on a ten-year cycle.

Miscellaneous registration Continued

Special license numbers \$15.00 in addition to regular fee.

Member of the National Guard forces special plate: \$10.00 initial application in addition to regular fee.

Honorably discharged veterans special plate: \$10.00 initial application in addition to regular fee.

Disabled veteran special plate: no fee for first plate; \$50.00 for second plate

Purple Heart veteran special plate: no fee for first plate; \$50.00 for second plate

Pearl Harbor survivor special plate: no fee for first plate; \$50.00 for second plate

Charitable and educational organization special plate: \$15.00 plus a one-time \$10.00 fee

EMT, fire fighters plate: \$10.00 in addition to regular fee.

Amateur radio operators' special plate: \$10.00 in addition to regular fee.

Temporary registration plates or markers for dealers: \$3.00

Special stickers used by insurance companies, repossessing company, wrecking companies for moving vehicle through state one time only: \$ 1.00

Salvage certificate fee: \$22.50

Dealers of auto new and used \$100 per year plus \$5.00 per additional plate

Dealers of house trailers or trailer \$25.00 per year plus \$5.00 per additional plate

Motorcycle dealers: \$10.00 plus \$5.00 per additional plate

Wrecker, dismantler or rebuilder: \$15.00 plus \$25.00 per additional plate

Drivers' License Fees

All persons operating a motor vehicle upon a street or highway or subdivision street of West Virginia shall be required to be licensed in accordance with the laws of West Virginia in order to exercise driving privileges.

Class A, B, or C Individuals at least 18 years of age who qualify for a commercial license. Fee of \$ 8.75 per year (\$43.75) with extra endorsement fees added

Class D Individuals 18 years of age or older with one year of driving experience, whose primary function of employment is the transportation of persons or property for compensation or wages. Fee of \$6.25 per year (\$31.25)

Drivers' License Fees Continued

Class E Individuals who are not required to obtain a Class A, Class B, Class C or Class D license Fee of \$5.00 per year (\$25.00)

Class F Individuals who have successfully completed the motorcycle examination procedure, but who do not possess a Class A, B, C, D or E driver's license; renewal at \$2.50 per year

Class G Individuals who use bi optic telescopic lenses to operate a motor vehicle

Identification card Issued to a non-driver at least 2 years of age and a resident of West Virginia; fees are \$5.00 per year with no voter fee added

Instruction permit fees are \$7.50

Fees for the above except for instruction permits are determined by a "Drive for Five" program for expiration of all licenses and identification cards. All will expire during the birth month of the holder at an age evenly divisible by the number 5.

Motor Vehicle and License Fees Collected from 1991 to present

Fiscal Year	Motor vehicle and license fees
1990-1991	\$ 64,738,055.00
1991-1992	67,396,167.00
1992-1993	68,818,990.00
1993-1994	70,412,680.00
1994-1995	70,046,827.00
1995-1996	76,418,837.00
1996-1997	75,296,913.00
1997-1998	81,543,094.00
1998-1999	79,788,440.00
1999-2000	87,482,785.00
2000-2001	77,440,488.00
2001-2002	85,929,273.00
2002-2003	86,238,466.00
2003-2004	83,145,930.00
2004-2005	88,073,937.00
2005-2006	86,976,200.00
2006-2007	87,057,668.00
2007-2008	86,396,410.00
2008-2009	89,427,899.00
2009-2010	87,387,701.00
2010-2011	91,194,564.00
2011-2012	90,682,627.00
2012-2013	90,252,360.00
2013-2014	97,328,740.00
2014-2015	100,600,933.00
2015-2016	86,983,365.00

Fiscal Year	Motor vehicle and license fees
2016-2017	96,808,664.00
2017-2018	127,186,781.00
2018-2019	130,798,652.00
2019-2020	122,723,736.00
2020-2021	136,484,255.00
2021-2022	136,233,900.00
2022-2023	142,498,292.00
2023-2024	129,178,564.00
2024-2025	137,380,950.00

MOTOR VEHICLES SALES (formerly PRIVILEGE) TAX

As of July 1, 2008, this tax is known as the 5% consumer sales tax on sale of motor vehicles. Effective July 1, 2017, the tax rate changed to 6%. The tax has remained dedicated to the state road fund.

First year enacted 1935

West Virginia Code Citation:

Chapter 17A, Article 3, Sections 1-27 inclusive

Chapter 17A, Article 4, Sections 1-11 inclusive

Chapter 17A, Article 3, Section 4; transferred to West Virginia Code Chapter 11, Article 15, Section 3c as of July 1, 2008

Administration

Commissioner of Motor Vehicles

Current Summary

During the 2007 legislative session, the privilege tax on motor vehicles was changed to a 5% consumer sales tax on vehicles newly titled in West Virginia. Provided in the legislation was an exemption for new residents moving to West Virginia and transferring a vehicle they had previously titled in another state. The bill required that effective on July 1, 2008, in order for the new resident to take advantage of this exemption, they must establish residency and then title their vehicle within thirty days. During the 2017 legislative session the tax rate was changed to 6% effective July 1, 2017.

General Provisions

A sales tax is imposed upon certification of title of a vehicle in the amount of the 6% of the value of that motor vehicle at the time of certification. There are three methods to determine the basis for the sales tax depending upon the circumstances of the acquisition:

If the vehicle is new, the actual purchase price is the basis.

If the vehicle is second hand, the present market value at the time of transfer, or purchase, is the value of the vehicle for the purpose of the tax.

If the vehicle is a gift, with no monetary exchange, there is no tax.

Exemptions

The following transactions are exempt from the 6% sales tax on the titling of vehicles:

- If the vehicle is obtained through inheritance and the tax has been paid to the state of West Virginia by the previous owner
- A person is not required to pay the tax twice on the same vehicle unless that vehicle has been transferred to another person and then transferred back to the person; a ten dollar fee is charged to re-title the vehicle
- The tax does not apply to the titling of vehicles rented on a daily or monthly basis by West Virginia businesses. The daily rental and monthly leasing of automobiles are given separate tax treatments. Businesses engaged in the daily rental of automobiles are to collect a minimum of one dollar or a maximum of one and a half dollars per day tax on the vehicles. Businesses leasing automobiles collect a five percent tax on the monthly lease fee and remit the tax to the division of motor vehicles monthly. Each business engaged in the daily rental of passenger cars must be licensed by the division of motor vehicles. The initial license fee is two hundred fifty dollars.
- This tax does not apply to an applicant if the applicant is a corporation, partnership or limited liability company transferring the vehicle to another corporation, partnership or limited liability company when the entities involved in the transfer are members of the same control group.
- This tax does not apply to vehicles registered in Class H or Class M, which are to be used in interstate commerce.
- This tax does not apply to vehicles registered in Class B at a weight of fifty five thousand pounds or more when simultaneously purchasing a registration.
- This tax does not apply to vehicles registered as Class C semi trailers, full trailers, pole trailers and converter gear having a weight of two thousand pounds or greater, when simultaneously purchasing a registration.
- This tax does not apply to titling of vehicles by a registered dealer of this state for resale only.
- This tax does not apply to titling of vehicles by West Virginia or any political subdivision of West Virginia.
- This tax does not apply to titling of vehicles by any volunteer fire department or duly chartered rescue or ambulance squad incorporated under state law as a nonprofit corporation.
- This tax does not apply to a vehicle used exclusively for the transportation of intellectually disabled or physically disabled children when the application for certification of registration for the vehicle is accompanied by an affidavit stating that the vehicle will be operated by a nonprofit and used exclusively for this purpose.
- Any person in the military stationed outside of West Virginia or his/her dependents who possess a motor vehicle with valid registration, are exempt from this tax for a period of nine months from the date the person returns to West Virginia.
- This division of motor vehicles charges a fee of twenty-two dollars and fifty cents for the issuance of a salvage certificate but does not charge the six percent sales tax.
- A wrecker/dismantler/rebuilder is exempt from the six percent tax when titling a reconstructed vehicle. However the division of motor vehicles collects a thirty-five-dollar fee for the inspection of reconstructed vehicles.
- Senior citizen service organizations which are exempt from the payment of income taxes under United States Internal Revenue Service Code, Title 26,

U.S.C. 501 © (3) and which are recognized to be senior service organizations are exempt from the six percent sales tax when titling vehicles.

Use of Tax Collected

The total amount of revenue collected from the six percent sales tax on vehicle titling shall be paid into the State Road Fund and expended by the state Division of Highways to match federal aid funds allocated to West Virginia for highway construction and maintenance.

History of Collections Beginning Fiscal Year 1990-1991

Fiscal Year	Amount Collected
1990-1991	\$ 89,527,500.00
1991-1992	90,166,139.00
1992-1993	97,774,513.00
1993-1994	111,925,261.00
1994-1995	122,488,884.00
1995-1996	120,450,303.00
1996-1997	126,139,751.00
1997-1998	133,712,489.00
1998-1999	143,506,486.00
1999-2000	155,598,027.00
2000-2001	154,369,975.00
2001-2002*	179,296,004.00
2002-2003*	167,722,905.00
2003-2004*	176,699,975.00
2004-2005*	176,495,216.00
2005-2006*	171,478,896.00
2006-2007*	173,306,253.00
2007-2008*	169,463,397.00
2008-2009*	150,793,697.00
2009-2010*	148,313,958.00
2010-2011*	172,452,587.00
2011-2012*	186,292,914.00
2012-2013*	187,436,410.00
2013-2014*	194,462,501.00
2014-2015*	206,026,136.00
2015-2016*	206,247,240.00
2016-2017*	211,656,269.00
2017-2018*	238,090,039.00
2018-2019*	263,385,752.00
2019-2020*	265,516,334.00
2020-2021*	300,975,366.00
2021-2022*	300,582,621.00
2022-2023*	317,936,075.00

Fiscal Year	Amount Collected
2023-2024*	317,180,163.00
2024-2025*	334,105,786.00

*Includes tax on leased and rental vehicles

MOTOR FUEL EXCISE TAX

First year enacted in 2004

West Virginia Code Citation:

Chapter 11, Article 14C, Sections 1 through 47, inclusive Motor Fuel Excise Tax (flat rate portion)

Chapter 11, Article 15, Section 18b Tax on Motor Fuel (variable rate portion; consumers' sales tax portion)

Chapter 11, Article 15A, Section 13a Tax on Motor Fuel (variable rate portion: use tax portion)

Brief History

This tax was originally known as the Gasoline Excise Tax and Special Fuel Tax. It was enacted in 1923. The West Virginia Code Chapter 11, Article 14, Sections 1 through 30 and Chapter 11, Articles 15 and 15A, Sections 18 and 13 were repealed in the 2003 legislative session.

Current Summary

The Motor Fuel Excise Tax is a combination of a flat tax and a variable tax. The flat tax rate is equal to twenty and one-half cents per invoiced gallon or, for alternative fuel, per each gasoline gallon equivalent. The variable component of the tax is the Consumer Sales and Service Tax and Use Tax, which is based on 5.0 percent of the average wholesale price of motor fuels as determined by the State Tax Commissioner. Each January 1, the State Tax Commissioner determines the average wholesale price for the annual period based on price and sales data gathered for the preceding period of July 1 through October 31st and publishes the information in an Administrative Notice.

The minimum average wholesale price for motor fuels was initially ninety-seven cents per gallon. The average minimum wholesale price was increased to \$2.34 per invoiced gallon effective January 1, 2010, and to \$3.04 per invoiced gallon effective July 1, 2017 (§11-14C-5-b (2)).

The tax is imposed at the time the motor fuel is imported into this state, other than by a bulk transfer. It is measured by invoiced gallons received outside of West Virginia at a refinery, terminal, or bulk plant for delivery to a destination in West Virginia.

The tax is also imposed on invoiced gallons of motor fuel removed other than by bulk transfer (bulk transfer is defined as any transfer of motor fuel from one location to another by pipeline tender or marine delivery within a bulk transfer/terminal system):

- From the bulk transfer/terminal in this state;
- From the bulk transfer/terminal system outside this state for delivery to a location in West Virginia represented on the shipping papers;
- Upon the sale or transfer in a terminal or refinery in West Virginia to any person not holding a supplier's license and payable by the person selling or transferring the motor fuel;
- This tax does not apply to motor fuel imported into the state in the motor fuel supply tank or tanks of a motor vehicle (Motor Carrier Road Tax may apply);

- This tax applies to motor fuels blended in West Virginia by a calculation that deducts the quantity used in blending that has been previously taxed prior to the blending.
-

Exemptions to the Motor Fuel Excise Tax

Flat rate portion of tax:

1. All motor fuel exported from West Virginia (destination tax is collected);
2. Sales of aviation fuel;
3. Sales of dyed special fuels;
4. Sales of propane unless sold for use in a motor vehicle.

The following sales must pay the tax and apply for a refund from the State Tax Commissioner:

1. Sales to the United States or any agencies of the United States;
2. Sales to a county government or unit or agency of the county;
3. Sales to a municipal government or unit or agency of the municipal government;
4. Sales to a county board of education;
5. Sales to an urban mass transportation authority;
6. Sales to any municipal, county, state or federal civil defense or emergency service program;
7. All invoiced gallons of motor fuel purchased by a licensed exporter and subsequently exported to any other state or nation (the exporter must have paid the applicable motor fuel taxes to the destination state);
8. All gallons of motor fuel used and consumed in stationary off-highway turbine engines;
9. All gallons of fuel used for heating any public or private dwelling, building or other premises;
10. All gallons of fuel used for boilers;
11. All gallons of motor fuel used as lubricants or components of a manufactured compound;
12. All gallons of motor fuel used as a dry-cleaning solvent or commercial or industrial solvent;
13. All gallons of motor fuel sold for use in a commercial watercraft;
14. All gallons of motor fuel used or consumed by railroad diesel locomotives;
15. All gallons of motor fuel purchased in quantities of twenty-five gallons or more to be used in internal combustion machines not operated on the highways of this state;
16. All gallons of motor fuel purchased in quantities of twenty-five gallons or more to be used in powering a power takeoff unit in a motor vehicle;
17. All gallons of motor fuel purchased in quantities of twenty-five gallons or more to be used in a vehicle under a certificate of public convenience or under a contract carrier permit for the transportation of persons;
18. All gallons of motor fuel that are purchased and used by a bona fide volunteer fire department, nonprofit ambulance or emergency rescue service.

Variable Component of Motor Fuel Tax (Use or consumers sales tax portion)

All motor fuel exported from West Virginia is exempt from the variable portion of the motor fuel tax; provided that the destination tax is collected.

In certain cases, a refund of the variable component can be obtained. The following sales must pay the tax and apply for a refund from the State Tax Commissioner:

1. Sales to the United States or any agencies of the United States;
2. Sales to a county government or unit or agency of the county;
3. Sales to a municipal government or unit or agency of the municipal government;
4. Sales to a county board of education;
5. Sales to urban mass transit authorities;
6. Sales to West Virginia and its' institutions;
7. Sales of propane to consumers for poultry house heating purposes
8. Sales to any bona fide volunteer fire department, nonprofit ambulance service or emergency rescue service;
9. Sales to any federal, state, county, municipal civil defense or emergency service program;
10. Sales of fuel consumed in railroad locomotives (up to \$4.3 million per year).

Filing of returns

This tax is due on or before the last day of the month. The payment is for the preceding month.

Disposition of tax collected

This tax is deposited into the State Road Fund and is to be used only for the purpose of construction, reconstruction, maintenance, and repair of highways, matching federal funds available for highway purposes and payment of interest and sinking fund obligations on state highway bonds. Monies received from the tax on aviation fuel are dedicated to the Aeronautics Commission for airport maintenance.

Collections

Before Statute Change in 2004

Fiscal Year	Amount Collected
1990-1991	\$ 205,255,720.00
1991-1992	207,117,120.00
1992-1993	218,152,148.00
1993-1994	261,947,005.00
1994-1995	265,914,687.00
1995-1996	262,584,334.00
1996-1997	270,779,161.00
1997-1998	285,762,634.00
1998-1999	292,323,419.00
1999-2000	290,055,513.00
2000-2001	291,969,243.00
2001-2002	300,048,790.00
2002-2003	289,128,455.00

Transition year

Fiscal Year	Motor Fuel Excise	Motor Fuel Consumer Sales	Motor Fuel Use Tax
2003-2004	\$272,353,554.00	\$35,435,323.00	\$1,484,367.00

Collections after Statute Change:

Fiscal Year	Motor Fuel Excise Tax	Aeronautical Commission Transfers	Total Motor Fuel Excise Tax
2004-2005	\$311,611,200.00	*	\$311,611,200.00
2005-2006	320,734,273.00	*	320,734,273.00
2006-2007	349,167,241.00	*	349,167,241.00
2007-2008	404,221,394.00	*	404,221,394.00
2008-2009	384,537,700.00	*	384,537,700.00
2009-2010	391,994,702.00	*	391,994,702.00
2010-2011	397,779,125.00	*	397,779,125.00
2011-2012	387,038,596.00	*	387,038,596.00
2012-2013	408,914,607.00	*	408,914,607.00
2013-2014	441,095,445.00	\$1,119,859.80	442,215,304.80
2014-2015	434,853,178.00	1,266,548.90	436,119,726.90
2015-2016	396,397,176.00	1,051,173.24	397,448,349.24
2016-2017	381,304,058.00	946,161.15	382,250,219.15
2017-2018	419,644,096.00	1,216,532.00	420,860,628.00
2018-2019	443,427,743.00	1,249,109.73	444,676,852.73
2019-2020	427,272,653.00	1,274,542.00	428,547,195.00
2020-2021	399,541,633.00	926,693.40	400,468,326.40
2021-2022	419,593,109.00	1,228,179.00	420,821,288.00
2022-2023	432,441,500.53	1,335,336.00	433,776,836.53
2023-2024	445,054,696.94	1,394,295.79	446,448,992.73
2024-2025	431,014,604.08	1,388,902.03	432,403,506.11

* Aeronautical Commission Transfer Data is not readily available for these periods.

SALE OF BONDS

First Year Enacted 1920

Legal Citation:

Amendments to the West Virginia Constitution

Administration:

The governor is authorized to sell bonds upon the recommendation of the commissioner of the state department of highways. Chapter 113, Acts of the 1921 session of the legislature and Chapter 152, Acts of the 1965 session of the legislature and Chapter 126, Acts of the 1969 session of the legislature and Chapter 13, Acts of the 1974 second extraordinary session of the legislature authorizes the sale of bonds.

General Provisions:

1920 Amendment (revolving)

The good roads amendment to the constitution in 1920 directed the legislature to make provisions for a system of state roads and highways connecting at least the various county seats of the state, and to be under the control and supervision of such state officers and agencies as may be prescribed by law; and authorized issuance and sale of state bonds not to exceed an aggregate of fifty million dollars at any one time.

1928 Amendment

The good roads amendment of 1928 empowered the legislature to authorize issuance and sale of state bonds not exceeding in the aggregate thirty-five million dollars, in addition to the state bonds authorized to be issued and sold by the amendment of 1920.

Fifty Million Dollar Amendment

The fifty million dollar bond issue for roads was ratified on November 2, 1948. It empowered the legislature to provide for the issuance and sale of state bonds not exceeding fifty million dollars in the aggregate, in addition to the bonds previously authorized.

Better Roads Amendment of 1964

The better roads amendment of 1964 was ratified on November 3, 1964. It empowered the legislature to authorize the issuance and sale of state bonds not exceeding the aggregate of two hundred million dollars. Such bonds may be issued and sold in amounts not to exceed twenty million dollars in any fiscal year.

Road Development Amendment of 1968

Roads development amendment of 1968 empowered the legislature to authorize the issuance and sale of state bonds not to exceed in the aggregate three hundred fifty million dollars.

Better Highways Amendment of 1973

This amendment was ratified during a special election on November 6, 1973. It empowered the legislature to authorize the issuance and selling of state bonds not exceeding in the aggregate five hundred million dollars.

Safe Roads Amendment of 1996

This amendment ratified in 1996 empowered the legislature to authorize the issuance and sale of state bonds not to exceed in the aggregate five hundred fifty million dollars.

Roads to Prosperity Amendment of 2017

This amendment authorized the issuing and selling of state bonds not exceeding the aggregate of \$1.6 billion dollars, being sold over a four-year period.

GO Roads to Prosperity Bonds – Debt Service Schedule (Series 2018A, 2018B, 2018B Tranche 2)

FY	Date	Principal	Interest	Total Debt Service	Principal Outstanding
2018	Jun-18				800,000,000
	Dec-18	9,055,000	18,653,649	27,708,649	790,945,000
2019	Jun-19	8,640,000	19,070,503	27,710,503	782,305,000
	Dec-19	8,815,000	18,897,703	27,712,703	773,490,000
2020	Jun-20	9,035,000	18,677,328	27,712,328	764,455,000
	Dec-20	9,215,000	18,496,628	27,711,628	755,240,000
2021	Jun-21	9,445,000	18,266,253	27,711,253	745,795,000
	Dec-21	9,540,000	18,171,803	27,711,803	736,255,000
2022	Jun-22	9,780,000	17,933,303	27,713,303	726,475,000
	Dec-22	10,010,000	17,701,803	27,711,803	716,465,000
2023	Jun-23	10,260,000	17,451,553	27,711,553	706,205,000
	Dec-23	10,505,000	17,204,378	27,709,378	695,700,000
2024	Jun-24	10,770,000	16,941,753	27,711,753	684,930,000
	Dec-24	11,035,000	16,674,203	27,709,203	673,895,000
2025	Jun-25	11,310,000	16,398,328	27,708,328	662,585,000
	Dec-25	11,595,000	16,115,578	27,710,578	650,990,000
2026	Jun-26	11,885,000	15,825,703	27,710,703	639,105,000
	Dec-26	12,175,000	15,537,016	27,712,016	626,930,000
2027	Jun-27	12,480,000	15,232,641	27,712,641	614,450,000
	Dec-27	12,790,000	14,920,641	27,710,641	601,660,000
2028	Jun-28	13,110,000	14,600,891	27,710,891	588,550,000
	Dec-28	13,440,000	14,273,141	27,713,141	575,110,000
2029	Jun-29	13,775,000	13,937,141	27,712,141	561,335,000
	Dec-29	14,120,000	13,592,766	27,712,766	547,215,000
2030	Jun-30	14,470,000	13,239,766	27,709,766	532,745,000
	Dec-30	14,815,000	12,895,566	27,710,566	517,930,000
2031	Jun-31	15,185,000	12,525,191	27,710,191	502,745,000
	Dec-31	15,565,000	12,145,566	27,710,566	487,180,000

2032	Jun-32	15,955,000	11,756,441	27,711,441	471,225,000
	Dec-32	16,355,000	11,357,566	27,712,566	454,870,000
2033	Jun-33	16,760,000	10,948,691	27,708,691	438,110,000
	Dec-33	17,170,000	10,538,922	27,708,922	420,940,000
2034	Jun-34	17,600,000	10,109,672	27,709,672	403,340,000
	Dec-34	18,040,000	9,669,672	27,709,672	385,300,000
2035	Jun-35	18,490,000	9,218,672	27,708,672	366,810,000
	Dec-35	18,955,000	8,756,422	27,711,422	347,855,000
2036	Jun-36	19,430,000	8,282,547	27,712,547	328,425,000
	Dec-36	19,915,000	7,796,797	27,711,797	308,510,000
2037	Jun-37	20,410,000	7,298,922	27,708,922	288,100,000
	Dec-37	20,920,000	6,788,672	27,708,672	267,180,000
2038	Jun-38	21,445,000	6,266,147	27,711,147	245,735,000
	Dec-38	21,970,000	5,740,709	27,710,709	223,765,000
2039	Jun-39	22,520,000	5,191,459	27,711,459	201,245,000
	Dec-39	23,080,000	4,628,459	27,708,459	178,165,000
2040	Jun-40	23,660,000	4,051,459	27,711,459	154,505,000
	Dec-40	24,250,000	3,459,959	27,709,959	130,255,000
2041	Jun-41	24,855,000	2,854,309	27,709,309	105,400,000
	Dec-41	25,480,000	2,232,934	27,712,934	79,920,000
2042	Jun-42	26,115,000	1,595,934	27,710,934	53,805,000
	Dec-42	26,635,000	1,073,634	27,708,634	27,170,000
2043	Jun-43	27,170,000	540,934	27,710,934	-
Total		800,000,000	585,539,727	1,385,539,727	-

GO Roads to Prosperity Bonds – Debt Service Schedule (Series 2019A)

FY	Date	Principal	Interest	Total Debt Service	Principal Outstanding
2020	Jun-20	-	13,666,667	13,666,667	600,000,000
	Dec-20	-	15,000,000	15,000,000	600,000,000
2021	Jun-21	-	15,000,000	15,000,000	600,000,000
	Dec-21	-	15,000,000	15,000,000	600,000,000
2022	Jun-22	-	15,000,000	15,000,000	600,000,000
	Dec-22	7,640,000	15,000,000	22,640,000	592,360,000
2023	Jun-23	7,830,000	14,809,000	22,639,000	584,530,000
	Dec-23	8,025,000	14,613,250	22,638,250	576,505,000
2024	Jun-24	8,225,000	14,412,625	22,637,625	568,280,000
	Dec-24	8,430,000	14,207,000	22,637,000	559,850,000
2025	Jun-25	8,640,000	13,996,250	22,636,250	551,210,000
	Dec-25	8,860,000	13,780,250	22,640,250	542,350,000
2026	Jun-26	9,080,000	13,558,750	22,638,750	533,270,000
	Dec-26	9,305,000	13,331,750	22,636,750	523,965,000
2027	Jun-27	9,540,000	13,099,125	22,639,125	514,425,000

	Dec-27	9,780,000	12,860,625	22,640,625	504,645,000
2028	Jun-28	10,020,000	12,616,125	22,636,125	494,625,000
	Dec-28	10,275,000	12,365,625	22,640,625	484,350,000
2029	Jun-29	10,530,000	12,108,750	22,638,750	473,820,000
	Dec-29	10,795,000	11,845,500	22,640,500	463,025,000
2030	Jun-30	11,060,000	11,575,625	22,635,625	451,965,000
	Dec-30	11,340,000	11,299,125	22,639,125	440,625,000
2031	Jun-31	11,620,000	11,015,625	22,635,625	429,005,000
	Dec-31	11,915,000	10,725,125	22,640,125	417,090,000
2032	Jun-32	12,210,000	10,427,250	22,637,250	404,880,000
	Dec-32	12,515,000	10,122,000	22,637,000	392,365,000
2033	Jun-33	12,830,000	9,809,125	22,639,125	379,535,000
	Dec-33	13,150,000	9,488,375	22,638,375	366,385,000
2034	Jun-34	13,480,000	9,159,625	22,639,625	352,905,000
	Dec-34	13,815,000	8,822,625	22,637,625	339,090,000
2035	Jun-35	14,160,000	8,477,250	22,637,250	324,930,000
	Dec-35	14,515,000	8,123,250	22,638,250	310,415,000
2036	Jun-36	14,880,000	7,760,375	22,640,375	295,535,000
	Dec-36	15,250,000	7,388,375	22,638,375	280,285,000
2037	Jun-37	15,630,000	7,007,125	22,637,125	264,655,000
	Dec-37	16,020,000	6,616,375	22,636,375	248,635,000
2038	Jun-38	16,420,000	6,215,875	22,635,875	232,215,000
	Dec-38	16,835,000	5,805,375	22,640,375	215,380,000
2039	Jun-39	17,255,000	5,384,500	22,639,500	198,125,000
	Dec-39	17,685,000	4,953,125	22,638,125	180,440,000
2040	Jun-40	18,125,000	4,511,000	22,636,000	162,315,000
	Dec-40	18,580,000	4,057,875	22,637,875	143,735,000
2041	Jun-41	19,045,000	3,593,375	22,638,375	124,690,000
	Dec-41	19,520,000	3,117,250	22,637,250	105,170,000
2042	Jun-42	20,010,000	2,629,250	22,639,250	85,160,000
	Dec-42	20,510,000	2,129,000	22,639,000	64,650,000
2043	Jun-43	21,020,000	1,616,250	22,636,250	43,630,000
	Dec-43	21,545,000	1,090,750	22,635,750	22,085,000
2044	Jun-44	22,085,000	552,125	22,637,125	-
Totals		600,000,000	469,192,167	1,069,744,292	-

GO Roads to Prosperity Bonds – Debt Service Schedule (Series 2021A and 2021B)

Fiscal Year	Calendar Date	Principal	Interest	Total Debt Service	Prin. Out
2021		-	-	-	214,085,000
	Dec-21	3,435,000	5,292,657	8,727,657	210,650,000
2022	Jun-22	3,435,000	5,266,250	8,701,250	207,215,000
	Dec-22	3,610,000	5,180,375	8,790,375	203,605,000
2023	Jun-23	3,605,000	5,090,125	8,695,125	200,000,000
	Dec-23	-	5,000,000	5,000,000	200,000,000
2024	Jun-24	2,455,000	5,000,000	7,455,000	197,545,000
	Dec-24	2,545,000	4,938,625	7,483,625	195,000,000
2025	Jun-25	2,545,000	4,875,000	7,420,000	192,455,000
	Dec-25	2,670,000	4,811,375	7,481,375	189,785,000
2026	Jun-26	2,680,000	4,744,625	7,424,625	187,105,000
	Dec-26	2,810,000	4,677,625	7,487,625	184,295,000
2027	Jun-27	2,810,000	4,607,375	7,417,375	181,485,000
	Dec-27	2,950,000	4,537,125	7,487,125	178,535,000
2028	Jun-28	2,955,000	4,463,375	7,418,375	175,580,000
	Dec-28	3,100,000	4,389,500	7,489,500	172,480,000
2029	Jun-29	3,105,000	4,312,000	7,417,000	169,375,000
	Dec-29	3,260,000	4,234,375	7,494,375	166,115,000
2030	Jun-30	3,260,000	4,152,875	7,412,875	162,855,000
	Dec-30	3,425,000	4,071,375	7,496,375	159,430,000
2031	Jun-31	3,425,000	3,985,750	7,410,750	156,005,000
	Dec-31	3,595,000	3,900,125	7,495,125	152,410,000
2032	Jun-32	3,600,000	3,810,250	7,410,250	148,810,000
	Dec-32	3,775,000	3,720,250	7,495,250	145,035,000
2033	Jun-33	3,785,000	3,625,875	7,410,875	141,250,000
	Dec-33	3,975,000	3,531,250	7,506,250	137,275,000
2034	Jun-34	3,970,000	3,431,875	7,401,875	133,305,000
	Dec-34	4,170,000	3,332,625	7,502,625	129,135,000
2035	Jun-35	4,175,000	3,228,375	7,403,375	124,960,000
	Dec-35	4,380,000	3,124,000	7,504,000	120,580,000
2036	Jun-36	4,385,000	3,014,500	7,399,500	116,195,000
	Dec-36	4,605,000	2,904,875	7,509,875	111,590,000
2037	Jun-37	4,605,000	2,789,750	7,394,750	106,985,000
	Dec-37	4,840,000	2,674,625	7,514,625	102,145,000
2038	Jun-38	4,840,000	2,553,625	7,393,625	97,305,000
	Dec-38	5,080,000	2,432,625	7,512,625	92,225,000
2039	Jun-39	5,085,000	2,305,625	7,390,625	87,140,000
	Dec-39	5,340,000	2,178,500	7,518,500	81,800,000

2040	Jun-40	5,340,000	2,045,000	7,385,000	76,460,000
	Dec-40	5,615,000	1,911,500	7,526,500	70,845,000
2041	Jun-41	5,610,000	1,771,125	7,381,125	65,235,000
	Dec-41	5,895,000	1,630,875	7,525,875	59,340,000
2042	Jun-42	5,895,000	1,483,500	7,378,500	53,445,000
	Dec-42	6,195,000	1,336,125	7,531,125	47,250,000
2043	Jun-43	6,195,000	1,181,250	7,376,250	41,055,000
	Dec-43	6,505,000	1,026,375	7,531,375	34,550,000
2044	Jun-44	6,510,000	863,750	7,373,750	28,040,000
	Dec-44	6,840,000	701,000	7,541,000	21,200,000
2045	Jun-45	6,835,000	530,000	7,365,000	14,365,000
	Dec-45	7,180,000	359,125	7,539,125	7,185,000
2046	Jun-46	7,185,000	179,625	7,364,625	-
Totals		214,085,000	161,208,407	375,293,407	-

MISCELLANEOUS INCOME STATE ROAD FUND

West Virginia Code Citation:

Chapter 17, Article 2A, Sections 8 and 14 (General Provision and Disposal of Equipment)

Chapter 17, Article 3, Section 1 (General Provisions)

Chapter 17, Article 4, Section 20 (Forfeiture)

Chapter 17, Article 19, Section 13 (Damage to Roads, Property and Equipment)

Chapter 17, Article 22, Sections 13, 15 and 20 (Outdoor Advertising)

Chapter 17, Article 23, Section 10 (Salvage Yard Fees)

Chapter 17C, Article 17, Section 11 (Special permits)

Chapter 20, Article 3, Sections 17 and 18 (National Forest and Flood Control)

Chapter 17A, Article 10, Section 15 (Highway Litter Control Fund)

Administration

Commissioner of Highways

General Provisions

Revenue in this section consists of licenses for outdoor advertising, contract forfeitures, special permits, sale of obsolete and surplus equipment, supplies and materials, other miscellaneous items sold or rented, interest on investments and registration, renewal fees for litter control program, transfers from General Revenue, etc.

Miscellaneous Income Received

Fiscal Year	Miscellaneous Income Highways
1991	3,720,520
1992	5,333,098
1993	16,072,826
1994	3,024,029
1995	12,060,543
1996	15,336,253
1997	48,123,057
1998	18,979,421
1999	27,763,672
2000	24,613,250

2001	19,813,623
2002	19,076,459
2003	14,275,698
2004	26,383,024
2005	30,774,790
2006	23,519,690
2007	24,689,601
2008	46,165,507
2009	50,570,580
2010	58,031,820
2011	35,791,956
2012	48,650,205
2013	47,453,075
2014	17,517,525
2015	21,391,438
2016	23,110,591
2017	24,338,572
2018	50,723,689
2019	122,671,298
2020	33,860,670
2021	223,090,349
2022	15,731,271
2023	172,679,332
2024	400,354,775
2025	62,758,122

FY2019 - Additional General Revenue funds were Transferred to the State Road Fund

FY2021 - Additional General Revenue funds were Transferred to the State Road Fund

FY2023 - Additional General Revenue funds were Transferred to the State Road Fund

FY2024 - Additional General Revenue funds were Transferred to the State Road Fund

SPECIAL OBLIGATION NOTES

First year enacted 1983

WV Code Citation:

Chapter 17, Article 17A, Sections 1-7

General Purpose

Article 17A was added to the West Virginia Code in 1983. It is intended to facilitate the acquisition of right of ways for the construction and reconstruction of and improvement or repair of any interstate or other highway, secondary road, bridge and toll road to be funded in part or wholly by amounts to made available pursuant to the Federal Surface Transportation and Assistance Act of 1982. Also amounts from other federal legislation or from amounts that can be properly expended from the state road fund may be used.

These notes are not a general obligation of the state of West Virginia. However they are attached to a specific revenue stream such as federal highway monies to be received or user fees such as tolls.

Current Special Obligation Notes Outstanding

Surface Transportation Notes 2017A Series: Issued October 26, 2017 in the amount of \$219,985,000.

Total outstanding on June 30, 2025; \$106,680,000

Fiscal Year	Principal Due	Interest Due	Total Debt Service	Principal Outstanding
2019	15,310,000	10,616,500	25,926,500	204,675,000
2020	14,410,000	9,873,500	24,283,500	190,265,000
2021	15,125,000	9,135,125	24,260,125	175,140,000
2022	15,885,000	8,359,875	24,244,875	159,225,000
2023	16,675,000	7,545,875	24,220,875	142,580,000
2024	17,510,000	6,691,250	24,201,250	125,070,000
2025	18,390,000	5,793,750	24,183,750	106,680,000
2026	19,305,000	4,851,375	24,156,375	87,375,000
2027	20,275,000	3,861,875	24,136,875	67,100,000

Current Special Obligation Notes Outstanding

2028	21,285,000	2,822,875	24,107,875	45,815,000
2029	22,350,000	1,732,000	24,082,000	23,465,000
2030	23,465,000	586,625	24,051,625	0

Surface Transportation Notes 2018A Series: Issued August 1, 2018, in the amount of \$78,810,000.

Total outstanding on June 30, 2025; \$54,180,000.

Fiscal Year	Principal Due	Interest Due	Total Debt Service	Principal Outstanding
2020	3,355,000	3,856,625	7,623,875	75,455,000
2021	3,850,000	3,676,500	7,622,750	71,605,000
2022	4,045,000	3,479,125	7,625,250	67,560,000
2023	4,245,000	3,271,875	7,623,000	63,315,000
2024	4,455,000	3,054,375	7,620,750	58,860,000
2025	4,680,000	2,826,000	7,623,000	54,180,000
2026	4,915,000	2,586,125	7,624,000	49,265,000
2027	5,160,000	2,334,250	7,623,250	44,105,000
2028	5,415,000	2,069,875	7,620,250	38,690,000
2029	5,690,000	1,792,250	7,624,500	33,000,000
2030	5,970,000	1,500,750	7,620,000	27,030,000
2031	6,270,000	1,191,750	7,621,500	20,760,000
2032	6,585,000	873,375	7,623,000	14,175,000
2033	6,915,000	535,875	7,623,750	7,260,000
2034	7,260,000	181,500	7,623,000	0

LOTTERY

WEST VIRGINIA LOTTERY FUNDS

(Lottery, Racetrack Video Lottery, Limited Video Lottery, Racetrack Table Games, Historic Hotel Video Lottery and Table Games, Sports Wagering and Interactive Wagering)

West Virginia Code Citations:

- Chapter 29, Article 22, Sections 1 through 27a. This chapter details the State Lottery Act, Enacted in 1985.
- Chapter 29, Article 22A, Sections 1 through 19 This chapter details the Racetrack Video Lottery, Enacted 1994, First Extraordinary Session
- Chapter 29, Article 22B, Sections 101 through 1903 This chapter details the Limited Video Lottery, Enacted 2001, First Extraordinary Session
- Chapter 29, Article 22C, Sections 1 through 34. This chapter details the Lottery Racetrack Tables Act, Enacted in 2007
- Chapter 29, Article 25, Sections 1 through 38. This chapter details Authorized Gaming Facility Act. Enacted 2009
- Chapter 29, Article 22D, Sections 1 through 24. This chapter details Sports Wagering, Enacted 2018
- Chapter 29, Article 22E, Section 1 through 24. This chapter details Interactive Wagering, Enacted 2019

Voters in the state of West Virginia approved a constitutional amendment on November 6, 1984, which allowed for the creation of a state operated lottery. In April of 1985, the legislature voted to pass the State Lottery Act, which was then signed by the governor in May of 1985. The first lottery tickets were sold on January 1, 1986.

The State Lottery Act created a special fund in the West Virginia Treasury for lottery monies. It was formed to assist the state in educational and cultural funding. The act also created a seven member lottery commission to be appointed by the governor. Provisions were made for a governor appointed director to administer the day to day operations of the lottery office. Only lottery commission approved licensees are permitted to sale lottery tickets. The licenses are issued for one year and are subject to numerous regulations and restrictions.

The first game issued was the preprinted ticket instant winner type lottery. The commission was granted the power to promulgate rules and regulations specifying the types of lottery games allowed. Some of the regulations were as follows: Lottery games utilizing the results of any amateur or professional sporting events, dog or horse race were expressly prohibited. Video lottery game systems must include a central site system of monitoring the terminals using an on line or dial up inquiry. No lottery games can use machines which dispense currency. If the lottery game uses a ticket, each ticket must bear a one of a kind number. Certain games which use an electronic computer and video screen to operate a lottery game and communicate the results, but do not use an interactive electronic terminal device allowing input by the player, may only be used in private clubs. Selection of the winner of the game must be based upon chance.

Beginning in September of 2000, the commission established an instant lottery scratch-off games designated as the veterans' benefit game. All of the profits received from this game are deposited into the veterans' lottery fund and are used to make the payments

of interest and principal for revenue bonds issued for the construction of an initial veterans' skilled nursing facility.

In 2007, table games were legalized by adding a new code section, Chapter 29, Article 22C, Sections 1-34. The games are to be conducted at licensed race tracks, subject to local option election in the county in which pari-mutuel wagers are received at a race track licensed under Chapter 19, Article 23.

In 2009, table games were legalized at historic resort hotels by adding a new code section, Chapter 29, Article 25, Sections 1-38, entitled, "Authorized Gaming Facility".

State Lottery Distribution of Monies

A special revenue fund was created in the state treasury and entitled the "State Lottery Fund". All revenues received from the sale of lottery tickets, materials and games shall be deposited in the fund. Any revenues derived from investment of these funds, any gifts, donations or grants are also deposited to this account along with the initial appropriation to create the lottery.

The distribution of the funds is as follows: A minimum annual average of forty five percent of the gross amount received from each lottery shall be allocated and disbursed as prizes. Not more than fifteen percent of the gross amount received from each lottery may be allocated and disbursed to provide for the fund operation and administration expenses, however for a limited time from January 2002 and until June 30, 2003, that percentage increased to seventeen percent.

Net profit shall be determined by subtracting the fifteen to seventeen percent administration costs and forty five percent prize costs from the aggregate gross amount received from all games. In the event that this creates a surplus, two hundred fifty thousand dollars can be kept as retained earnings by the lottery.

The \$ 250,000.00 limit on retained earnings by the lottery was amended on June 14, 2006, by House Bill 106 to allow the lottery to retain up to \$20 million yearly for the fiscal years ended June 2006, 2007, 2008, 2009, 2010 and 2011. These amounts were transferred to the Revenue Center Construction Fund. The excess of these construction amounts were returned to the lottery fund in June 2010.

The net profit is to be allocated as follows:

Debt relating to the School Building Authority: On or before the twenty eighth day of each month, as long as revenue bonds or refunding bonds are outstanding, the lottery director shall allocate to the school building debt service fund (WV Code 18-9d-6) an amount equal to one tenth of the projected annual principal, interest and coverage ratio requirements on any and all bonds issued on or after April 1, 1994. The monthly amount allocated cannot exceed eighteen million dollars. If these funds are not available, the School Building Authority may be granted a lien against lottery net profits not to exceed twenty seven million annually.

Debt relating to the Education, Arts, Sciences and Tourism Debt Service Fund: On or before the twenty eighth day of the month, as long as revenue bonds or refunding bonds are outstanding, the lottery director shall allocate to the Education, Arts, Sciences and

Tourism Debt Service Fund (WV Code 5-6-11a), an amount equal to one tenth of the projected annual principal, interest and coverage ratio requirements on any and all bonds issued after April 1, 1996. The monthly amount allocated cannot exceed one million dollars the annual amount cannot exceed ten million dollars. If these funds are not available, a second priority lien (after the School Building Authority) is placed upon the lottery net profits, not to exceed fifteen million dollars annually.

The remaining net profits are allocated as appropriated by the legislature in such proportions as it considers beneficial to the state:

Lottery Education Fund – Appropriated to public education and higher education programs.

School Construction Fund – Appropriated to provide additional improvements or improvement bonds.

Lottery Senior Citizens Fund – Appropriated to provide senior medical care programs and other senior citizen programs.

Division of Natural Resources – Appropriated to pay for development, maintenance and construction of recreational facilities, funding or refunding of natural resources bonds and payment of advertising and marketing expenses for development of tourism in the state.

State Excess Lottery Fund Distribution of Monies

West Virginia Code Chapter 29, Article 22, Section 18a mandates the distribution of excess lottery funds. Currently the code outlines spending through the following fiscal years, 2002-2003; 2003-2004; 2004-2009; 2009-2010 and subsequent fiscal years:

Fiscal Year 2002-2003:

General Purpose Fund	\$ 65,000,000.00
Education Improvement Fund for Promise Scholarships	10,000,000.00
Economic Development Project Fund	19,000,000.00
School Building Debt Service Fund	20,000,000.00
Infrastructure Fund	40,000,000.00
Higher Ed Improvement Fund for Higher Education	10,000,000.00
State Park Improvement Fund	5,000,000.00

Fiscal Year 2003-2004:

General Purpose Fund	\$ 65,000,000.00
Education Improvement Fund for Promise Scholarships	17,000,000.00
Economic Development Project Fund	19,000,000.00
School Building Debt Service Fund	20,000,000.00
Infrastructure Fund	40,000,000.00

Higher Ed Improvement Fund for Higher Education	10,000,000.00
State Park Improvement Fund	7,000,000.00

Fiscal Year 2004 and subsequent fiscal years through 2009:

General Purpose Fund	\$ 65,000,000.00
Education Improvement Fund for Promise Scholarships	27,000,000.00
Economic Development Project Fund	19,000,000.00
Excess Lottery School Building Debt Service Fund	19,000,000.00
Infrastructure Fund	40,000,000.00
Higher Education Improvement Fund for Higher Education	10,000,000.00
State Park Improvement Fund	5,000,000.00

Fiscal Year 2010 and subsequent fiscal years through 2018:

General Purpose Fund	\$ 65,000,000.00
Education Improvement Fund for Promise Scholarships	29,000,000.00
Economic Development Project Fund	19,000,000.00
Excess Lottery School Building Debt Service Fund	19,000,000.00
WV Infrastructure Lottery Revenue Debt Service Fund (Water Development Authority) beginning 2011	6,000,000.00
Infrastructure Fund (after \$6 million has gone to Water Development Authority)	40,000,000.00
Infrastructure Fund (after \$6 million has gone to Water Development Authority)	20,000,000.00 FY 2014 and FY 2017
Infrastructure Fund (after \$6 million has gone to Water Development Authority)	30,000,000.00 FY 2015 and FY 2016
Higher Education Improvement Fund for Higher Education	15,000,000.00
State Park Improvement Fund	5,000,000.00
Racing Commission	2,500,000.00 FY 2010 only
Racing Commission	2,000,000.00 FY 2011 and forward
Statutory Transfers Fund beginning in FY 2015 varies by year subject to appropriation	69,970,651 FY 2015 65,603,860 FY 2016 63,081,245 FY 2017 – FY 2018

Fiscal Year 2019 and subsequent fiscal years:

General Purpose Fund	\$ 65,000,000.00
Education Improvement Fund for Promise Scholarships	29,000,000.00
Economic Development Project Fund	19,000,000.00
Excess Lottery School Building Debt Service Fund	19,000,000.00
WV Infrastructure Lottery Revenue Debt Service Fund (Water Development Authority) beginning 2011	6,000,000.00
Infrastructure Fund (after \$6 million has gone to Water Development Authority)	40,000,000.00
Licensed Racetrack Purse Fund	11,000,000
Higher Education Improvement Fund for Higher Education	15,000,000.00
State Park Improvement Fund	5,000,000.00
Racing Commission	2,000,000.00
Statutory Transfers Fund beginning in FY 2015 varies by year subject to appropriation	50,022,040

Fiscal Year 2020 and subsequent fiscal years:

General Purpose Fund	\$ 65,000,000.00
Education Improvement Fund for Promise Scholarships	29,000,000.00
Economic Development Project Fund	19,000,000.00
Excess Lottery School Building Debt Service Fund	19,000,000.00
WV Infrastructure Lottery Revenue Debt Service Fund (Water Development Authority) beginning 2011	6,000,000.00
Infrastructure Fund (after \$6 million has gone to Water Development Authority)	40,000,000.00
Licensed Racetrack Purse Fund	22,000,000.00
Higher Education Improvement Fund for Higher Education	15,000,000.00
State Park Improvement Fund	5,900,000.00
Racing Commission	2,000,000.00
Statutory Transfers Fund beginning in FY 2015 varies by year subject to appropriation	61,271,505.00

There is also a priority for the allocation of Excess Lottery Funds in the event that net profits do not produce the revenue anticipated as above:

- Economic Development
- Other Debt Service Funds
- Senior Citizens Homestead Tax Credit

The general revenue portion may have the following priorities:

- Salary increases for teachers and public employees
- Provide adequate funding for the public employees insurance agency
- Provide funding to address the shortage of qualified teachers and substitutes in the areas of need

In fiscal year 2004 and after, the lottery commission shall deposit into the general revenue fund amounts necessary to provide reimbursement for the refundable credit allowable under Chapter 11, Article 21, Section 21, of the West Virginia Code. (Senior citizens tax credit for property tax paid on the first twenty thousand dollars of taxable assessed value of a homestead in this state.)

West Virginia Lottery Racetrack Table Games- Distribution of Monies

A special revenue fund was created in the state treasury known as the West Virginia Lottery Racetrack Table Games Fund and all taxes collected shall be deposited into this fund, including interest earned on those collections.

The initial license fee for table games is \$1.5 million. The yearly renewal license is \$2.5 million. These license fees are deposited in a Community-Based Service Fund in the state treasury. The monies in this fund are expended by the Bureau of Senior Services upon appropriation by the legislature for the purpose of enabling aged and disabled citizens of West Virginia to maintain their residency in the community with the provision of home and community-based services.

From the gross amounts deposited into the Racetrack Table Games Fund, the lottery commission shall distribute or expend as follows:

For the initial year of table games licensing:

- Retain an amount for administrative expenses of the commission not more than 3 percent of the gross income for each licensed table games track.
- Transfer two and one half percent of adjusted gross receipts from all thoroughbred racetracks with table games to special funds established by each thoroughbred racetrack table games licensee for the payment of regular thoroughbred purses. The amount is to be divided equally between the special funds of each thoroughbred track table games licensee. Two and one

half of adjusted gross receipts from all the greyhound racetracks with table games will be transferred to special funds established by each greyhound racetrack table games licensee for the payment of regular greyhound purses. The amount is to be divided equally among the funds of the greyhound track table licensees.

- Transfer two percent of the adjusted gross receipt from all licensed racetracks to the Thoroughbred Development Fund (Chapter 19, Article 23, Section 13-b) and the Greyhound Breeding Development Fund (Chapter 19, Article 23, Section 10). Monies shall be prorated among the development funds for each racetrack table games licensee based upon relative adjusted receipts from each racetrack.
- Transfer one percent of the adjusted gross receipts to the count commissions of the counties where racetracks are located. (Subject to Local Powers Act)
- Transfer two percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities with each county having a racetrack table games licensee. This is subject to various conditions and provisions and to be prorated according to census and Local Powers Act.
- Transfer one and one half percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities in which a racetrack table games licensee is located. These municipalities shall receive an equal distribution of the total amount allocated.

Distribute the remaining amounts (net amounts) as follows:

- A. Transfer seventy six percent to the State Debt Reduction Fund which shall be used to accelerate the reduction of existing unfunded liabilities and existing bond indebtedness.
- B. Transfer four percent, divided pro-rata based on the relative adjusted gross receipts from the individual racetrack for and on behalf of all the employees of each licensed racing association, into a special fund for pension plan.
- C. Transfer ten percent to be divided into equal shares to each county commission not eligible for other distributions; counties without licensee racetracks. These funds must be used for regional jails, infrastructure or other capital improvements.
- D. Transfer ten percent to be divided and paid in equal amounts to the governing bodies of municipalities not eligible for other distributions, i.e. municipalities, without licensee racetracks. These funds must be used to pay for debt reduction in municipal police and fire pension funds and the cost of infrastructure improvement and capital improvements.

The West Virginia Code was amended in 2009 to change the distribution of monies in each successive year following the initial licensing of every racetrack licensed to offer table games:

- The commission shall retain an amount for administrative expenses not to exceed 4 percent of the gross income of each licensed table games track for the initial and second year of operation. Beginning the third year and forward, the allowance for administrative expenses decreases to 3 percent.
- Transfer two and one half percent of adjusted gross receipts from all thoroughbred racetracks with table funds to the special funds established by each thoroughbred racetrack for the payment of purses, the amount being divided equally among all thoroughbred racetracks and transfer two and one half percent of adjusted gross receipts from all greyhound racetracks with table games, the amount being distributed to each greyhound track.
- Transfer two percent of the adjusted gross receipts from all licensed racetracks to the Thoroughbred Development Fund (Chapter 19, Article 23, Section 13-b) and the Greyhound Breeding Development Fund (Chapter 19, Article 23, Section 10). Monies shall be prorated among the development funds for each racetrack table games licensee based upon relative adjusted receipts from each racetrack.
- Transfer two percent of the adjusted gross receipts from each licensed racetrack to the county commissions of the counties where racetracks with table games are located. To be distributed on a pro rata basis among the counties according to the relative adjusted receipts from each county's racetrack. (Subject to the Local Powers Act in which county boards of education in growth counties will receive one half of the county's receipts for the purpose of capital improvements.)
- Transfer three percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities within counties where racetracks are located. This is subject to various conditions and provisions and is to be prorated according to census and Local Powers Act.
- Transfer one half of one percent of the adjusted gross receipts to the governing bodies of municipalities in which a racetrack table games licensee is located. These municipalities shall receive an equal distribution of the total amount allocated.
- **Distribute the remaining amounts as follows:**
- Transfer seventy six percent to the State Debt Reduction Fund which shall be used to accelerate the reduction of existing unfunded liabilities and existing bond indebtedness.
- Transfer four percent, divided pro-rata based on the relative adjusted gross receipts from the individual licensed racetrack for and on behalf of all the employees of each licensed racing association, into a special fund for pension plans.
- Transfer ten percent to be divided into equal shares to each county commission not eligible for other distributions, i.e. municipalities without licensee racetracks. These funds must be used for regional jails, infrastructure or other capital improvements.
- Transfer ten percent to be divided and paid in equal amounts to the governing bodies of municipalities not eligible for other distributions, i.e. municipalities without licensee racetracks. These funds must be used to pay for debt reduction in municipal police and fire pension funds and the cost of infrastructure improvement and capital improvements.
- All expenses of the commission incurred for the enforcement of Racetrack Table Games, Chapter 19, Article 22C, shall be paid from the Racetrack

Table Games Fund. The commission shall transfer annually at least one hundred thousand dollars and no more than five hundred thousand dollars to the Compulsive Gambling Treatment Fund.

The West Virginia Code was amended in 2014 to change the distribution of monies as follows:

- The commission shall retain an amount for administrative expenses not to exceed 3 percent of the gross income of each licensed table games track for the initial and second year of operation.
- Transfer two and one quarter percent of adjusted gross receipts from all thoroughbred racetracks with table funds to the special funds established by each thoroughbred racetrack for the payment of purses, and transfer two and one quarter percent of adjusted gross receipts from all greyhound racetracks with table games, the amount being distributed to each greyhound track.
- Transfer one and eight tenths percent of the adjusted gross receipts from all licensed racetracks to the Thoroughbred Development Fund (Chapter 19, Article 23, Section 13-b) and the Greyhound Breeding Development Fund (Chapter 19, Article 23, Section 10). Monies shall be prorated among the development funds for each racetrack table games licensee based upon relative adjusted receipts from each racetrack.
- Transfer two percent of the adjusted gross receipts from each licensed racetrack to the county commissions of the counties where racetracks with table games are located. To be distributed on a pro rata basis among the counties according to the relative adjusted receipts from each county's racetrack. (Subject to the Local Powers Act in which county boards of education in growth counties will receive one half of the county's receipts for the purpose of capital improvements.)
- Transfer three percent of the adjusted gross receipts from each licensed racetrack to the governing bodies of municipalities within counties where racetracks are located. This is subject to various conditions and provisions and is to be prorated according to census and Local Powers Act.
- Transfer one half of one percent of the adjusted gross receipts to the governing bodies of municipalities in which a racetrack table games licensee is located. These municipalities shall receive an equal distribution of the total amount allocated.
- Transfer forty five hundredths of one percent of the adjusted gross receipts to the Excess Lottery Revenue Fund.
- **Distribute the remaining amounts as follows:**
- Transfer seventy six percent to the Excess Lottery Revenue Fund.
- Transfer four percent, divided pro-rata based on the relative adjusted gross receipts from the individual licensed racetrack for and on behalf of all the employees of each licensed racing association, into a special fund for pension plans.
- Transfer ten percent to be divided into equal shares to each county commission not eligible for other distributions, i.e. municipalities without licensee racetracks. These funds must be used for regional jails, infrastructure or other capital improvements.
- Transfer ten percent to be divided and paid in equal amounts to the governing bodies of municipalities not eligible for other distributions, i.e. municipalities

without licensee racetracks. These funds must be used to pay for debt reduction in municipal police and fire pension funds and the cost of infrastructure improvement and capital improvements.

- All expenses of the commission incurred for the enforcement of Racetrack Table Games, Chapter 19, Article 22C, shall be paid from the Racetrack Table Games Fund. The commission shall transfer annually at least one hundred thousand dollars and no more than five hundred thousand dollars to the Compulsive Gambling Treatment Fund.

Historic Resort Hotel Table Games

In 2009 the legislature enacted legislation to allow video and licensed table games at historic resort hotels. In order to meet the definition of an historic resort hotel, the hotel must be registered with the United States Department of Interior and have a minimum of five hundred guest rooms under common ownership with additional recreational facilities for guests.

There is a special fund in the West Virginia Treasury entitled, "Historic Resort Hotel Fund". The lottery commission deposits thirty six percent of gross terminal income from video lottery games and thirty percent of adjusted gross receipts from table games into this fund. This fund is an interest bearing account with interest earned to be deposited in the fund. All expenses of the commission shall be paid from this fund including State Police expenditures for activities relating to the historic resort gaming facility such as background investigations and enforcement activities. The limit on the expenses is 15% or less of the receipts.

Two and one half percent of the receipts in the Historic Resort Hotel Fund are deposited to the "Historic Resort Hotel Modernization Fund". For each dollar expended by a historic resort hotel for video lottery or table gaming facility modernization improvements at the hotel and placed into service after April 1, 2011, the historic hotel shall receive \$ 1.00 in recoupment from the fund.

The balance in the Historic Resort Hotel Fund is considered net income and is distributed as follows:

- Sixty four percent to the West Virginia general revenue fund
- Nineteen percent shall be paid to the State Debt Reduction Fund established in West Virginia Code 29-22C-27.
- Three percent to the Tourism Promotion fund
- Four percent to the county in which the facility is located
- Two and one half percent to the municipality in which the facility is located
- The municipalities within the county in which the facility is located shall receive equal shares off two and one half percent
- All other county commissions in the state will receive two and one half percent divided equally (must be expended by county for regional jail expenses, infrastructure or other capital improvements)

- All other municipalities in the state will receive two and one half percent divided equally (must be expended by the municipalities for police and fire pension funds, infrastructure or other capital improvements)
- All license fees will be deposited into the Community Based Service Fund. This is a fund to be expended by the Bureau of Senior Services upon appropriation by the legislature for the purpose of enabling aged and disabled citizen to stay in their residences through community based services.

In addition to the "Historic Resort Hotel Fund" there is a "Human Resource Benefit Fund established to provide fringe benefits for employees of historic resort hotels. The hotel must deposit seventeen percents of the adjusted gross receipts from video lottery games and five percent of the adjusted gross receipts from table games into this fund. For each dollar expended by the historic hotel for employee fringe benefits, one dollar can be recouped from the fund. The commission has the authority to audit the fund. A minimum of two audits is required each fiscal year.

The West Virginia Code was amended in 2014 to change the distribution of monies as follows:

Two and one half percent of the receipts in the Historic Resort Hotel Fund are deposited to the Excess Lottery Revenue Fund.

The balance in the Historic Resort Hotel Fund is considered net income and is distributed as follows:

- Eighty six percent to the Excess Lottery Revenue Fund
- Four percent to the county in which the facility is located
- Two and one half percent to the municipality in which the facility is located
- The municipalities within the county in which the facility is located shall receive equal shares off two and one half percent
- All other county commissions in the state will receive two and one half percent divided equally (must be expended by county for regional jail expenses, infrastructure or other capital improvements)
- All other municipalities in the state will receive two and one half percent divided equally (must be expended by the municipalities for police and fire pension funds, infrastructure or other capital improvements)

Lottery Net Profits (Distributions to the state of West Virginia)

Fiscal Year Ending June 30	Net Profit
1994	\$42,399,113.00
1995	55,317,133.00
1996	60,538,353.00
1997	72,756,779.00
1998	91,169,473.00
1999	119,252,948.00
2000	139,642,000.00
2001	189,237,000.00
2002	315,874,000.00

Fiscal Year Ending June 30	Net Profit
2003	411,040,000.00
2004	512,144,000.00
2005	563,320,000.00
2006	610,041,000.00
2007	639,151,000.00
2008	631,155,000.00
2009	616,623,000.00
2010	568,945,000.00
2011	565,256,000.00
2012	662,982,000.00
2013	545,204,000.00
2014	498,365,000.00
2015	508,328,566.00
2016	496,670,448.00
2017	477,053,471.00
2018	474,854,598.00
2019	495,141,920.00
2020	402,002,458.00
2021	558,962,484.00
2022	545,748,277.00
2023	576,460,840.00
2024	569,418,704.00
2025	563,483,595.00

Lottery Profits (Distributions to the state of West Virginia)