

STATE OF WEST VIRGINIA  
REVENUE COLLECTIONS  
FISCAL YEAR 2016  
DECEMBER 2015  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Estimated Collections FY 2016	Estimated Collections December 2015	Actual Collections December 2015	Estimated Collections 6 Months July 15-Dec. 15	Actual Collections 6 Months July 15-Dec. 15	To Date - Increase (Decrease) Over Estimate	To Date - Percent Collected
Business and Occupation Tax	\$ 117,000	\$ 8,700	\$ 7,637	\$ 52,700	\$ 54,330	\$ 1,630	103%
Consumer Sales Tax/Use Tax	1,269,800	112,000	103,701	617,600	600,067	(17,533)	97%
Personal Income Tax	1,860,500	152,760	143,452	868,200	836,757	(31,443)	96%
Liquor Profit Transfers	16,050	800	813	6,390	6,951	561	109%
Racing Fees	0	0	0	0	0	0	0%
Beer Tax and Licenses	8,200	521	513	3,701	3,831	130	104%
Tobacco Products Tax	100,400	7,800	7,477	52,100	51,952	(148)	100%
Estate Tax	0	0	0	0	0	0	0%
Business Franchise Fees	650	(39)	(50)	301	309	8	103%
Charter Tax	0	0	5	0	(7)	(7)	0%
Property Transfer Tax	13,400	970	785	7,267	5,766	(1,501)	79%
Property Tax	6,850	143	155	4,037	4,238	201	105%
Insurance Tax	120,200	100	(77)	56,400	55,927	(473)	99%
Departmental Collections	18,100	1,023	1,043	6,230	6,541	311	105%
Corporation Income/Business Franchise Tax	173,200	33,900	26,414	88,900	83,415	(5,485)	94%
Miscellaneous Receipts	20,000	3,910	4,040	11,262	9,043	(2,219)	80%
Miscellaneous Transfers	1,300	0	0	1,300	209	(1,091)	16%
Interest Income	15,000	1,250	(37)	7,500	(190)	(7,690)	-3%
Severance Tax	471,700	49,900	34,262	203,000	108,568	(94,432)	53%
Telecommunications Tax	0	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0	0%
HB 102 - Lottery Transfers	83,355	4,893	4,957	24,573	26,438	1,865	108%
Video Lottery Transfers	0	0	59	0	108	108	0%
Liquor License Renewal	71	0	0	71	71	0	100%
Senior Citizen Tax Credit Reimbursement	10,000	0	0	1,075	318	(757)	30%
Tax Amnesty	0	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 4,305,776</b>	<b>\$ 378,631</b>	<b>\$ 335,149</b>	<b>\$ 2,012,607</b>	<b>\$ 1,854,642</b>	<b>\$ (157,965)</b>	
Increase or Decrease Over Estimate			\$ (43,482)		\$ (157,965)		
Percent Collected			89%		92%		

Note: Excludes \$60 million loan for cashflow from Rainy Day Fund

Source: wvOASIS  
State Auditor's Office, Glen B. Gainer III, State Auditor  
Department of Revenue, Robert S. Kiss, Cabinet Secretary  
Prepared by the State Budget Office  
January 1, 2016

STATE OF WEST VIRGINIA  
COMPARISON OF REVENUES  
DECEMBER 2014 VS DECEMBER 2015  
(IN THOUSANDS)

GENERAL REVENUE FUND

SOURCE	Actual Collections December 2014	Actual Collections December 2015	Actual Collections 6 Months July 14-Dec. 14	Actual Collections 6 Months July 15-Dec. 15	To Date - Increase (Decrease) Over Prior Period	To Date - % Increase (Decrease) Over Prior Period
Business and Occupation Tax	\$ 11,368	\$ 7,637	\$ 52,447	\$ 54,330	\$ 1,883	4%
Consumer Sales Tax/Use Tax	104,406	103,701	605,866	600,067	(5,799)	-1%
Personal Income Tax	145,553	143,452	838,642	836,757	(1,885)	0%
Liquor Profit Transfers	800	813	7,022	6,951	(71)	-1%
Racing Fees	0	0	0	0	0	0%
Beer Tax and Licenses	500	513	3,476	3,831	355	10%
Tobacco Products Tax	8,412	7,477	53,366	51,952	(1,414)	-3%
Estate Tax	0	0	0	0	0	0%
Business Franchise Fees	51	(50)	353	309	(44)	-12%
Charter Tax	1	5	31	(7)	(38)	-123%
Property Transfer Tax	664	785	5,775	5,766	(9)	0%
Property Tax	142	155	3,979	4,238	259	7%
Insurance Tax	85	(77)	54,777	55,927	1,150	2%
Departmental Collections	1,060	1,043	6,228	6,541	313	5%
Corporation Income/Business Franchise Tax	43,140	26,414	112,011	83,415	(28,596)	-26%
Miscellaneous Receipts	3,273	4,040	8,188	9,043	855	10%
Miscellaneous Transfers	0	0	2,887	209	(2,678)	-93%
Interest Income	458	(37)	1,097	(190)	(1,287)	-117%
Severance Tax	47,848	34,262	189,969	108,568	(81,401)	-43%
Telecommunications Tax	0	0	0	0	0	0%
Special Revenue Transfer	0	0	0	0	0	0%
HB 102 - Lottery Transfers	5,314	4,957	28,493	26,438	(2,055)	-7%
Video Lottery Transfers	11	59	91	108	17	19%
Liquor License Renewal	21	0	226	71	(155)	-69%
Senior Citizen Tax Credit Reimbursement	6	0	522	318	(204)	-39%
Tax Amnesty	0	0	0	0	0	0%
<b>TOTAL</b>	<b>\$ 373,113</b>	<b>\$ 335,149</b>	<b>\$ 1,975,446</b>	<b>\$ 1,854,642</b>	<b>\$ (120,804)</b>	
Increase or Decrease Over Prior Period		\$ (37,964)		\$ (120,804)		
% Increase or Decrease Over Prior Period		-10%		-6%		