

Dave Hardy
Secretary of Revenue



STATE TAX DIVISION

Matthew Irby
State Tax Commissioner

ADMINISTRATIVE NOTICE 2023-03

Acute Care Tax Rate Change

West Virginia Code §11-27-39(b) requires the State Tax Commissioner to publish applicable rates for the additional gross receipts tax on eligible acute care hospitals pursuant to W. Va. Code §11-27-39(a).

As allowed by the Centers for Medicare and Medicaid Services and calculated by the West Virginia Bureau for Medical Services, the rate of tax on eligible acute care hospitals pursuant to W. Va. Code §11-27-39(a) shall be 0.449%, effective 30 days from this notice.

Notice of this determination will be filed in the West Virginia Register.

Issued: September 1, 2023

A handwritten signature in black ink, appearing to read "M. Irby", written over a horizontal line.

Matthew Irby
State Tax Commissioner