

## West Virginia State Tax Overview

Tax Type	Tax Base	Calendar Year 2023 Tax Rate
Business Registration	Fee per business location	\$30 (one-time)
Corporation Net Income	Federal taxable income with modifications apportioned and allocated to WV	6.5%
Severance	Gross receipts attributable to natural resource production	Coal (various rates); oil, gas, coalbed methane, gas liquids, other (various rates)
Business and Occupation	Public utility services	Water (4.4%); natural gas (4.29%); other (2.86%)
Business and Occupation	Natural gas storage	\$0.05 per net dekatherm
Business and Occupation	Electric power production	Taxable capacity
Health Care Provider	Gross receipts	1.75% - 5.50%
Managed Care Organization	Number of members of a plan for each month on a graduated scale	Variable rates
Acute Care Hospital	Gross receipts	0.88%
Insurance	Gross premiums	3.0% - 5.5%
Consumers Sales & Use	Sales of tangible personal property and certain services	6.0%
Local Sales and Use <sup>1</sup>	Same as State	Up to 1.0% (in addition to State rate)
Personal Income	Federal adjusted gross income with WV	3.0% - 6.5% graduated
Motor Fuel Excise	Gallon	20.5 cents per gallon
Motor Fuel Sales	5% of average wholesale price	16.7 cents per gallon
Beer	Barrel	\$5.50 per barrel
Cigarettes	Pack of 20	\$1.20 per pack
E-cigs liquid	Milliliter	7.5 cents
Other Tobacco Products	Gross invoice price	12.0%
Soft Drinks	Half-liter	1 cent
Wine Liter	Liter	\$0.26406 per liter
Cider Tax	Gallons	\$0.226 per gallon

<sup>1</sup> Currently 80 municipalities impose a local sales and use tax.