



Larry Pack
Acting Secretary of Revenue

Matthew Irby
State Tax Commissioner

STATE TAX DEPARTMENT

ADMINISTRATIVE NOTICE 2024-1

Acute Care Tax Rate Change

West Virginia Code §11-27-38(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 §11-27-38(b).

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 §11-27-38(b) shall be 1.79%, effective July 1, 2024.

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

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Matthew Irby
State Tax Commissioner