



**Larry Pack**  
Secretary of Revenue

**Matthew Irby**  
State Tax Commissioner

**STATE TAX DEPARTMENT**

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**ADMINISTRATIVE NOTICE 2024-11**

**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 3.86%, effective 30 days from this notice.

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

Issued: December 2, 2024

  
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**Matthew Irby**  
State Tax Commissioner