



**Eric Nelson**  
Secretary of Revenue

**WEST VIRGINIA  
TAX DIVISION**

**Matthew Irby**  
Tax Commissioner

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**ADMINISTRATIVE NOTICE 2025-03  
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.

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 3.85%, effective July 1, 2025.

Please consult the State Tax Division website, at <http://tax.wv.gov>, for additional information.

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

Issued: May 29, 2025

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Matthew Irby  
State Tax Commissioner