



**Eric Nelson**  
Secretary of Revenue

**WEST VIRGINIA  
TAX DIVISION**

**Matthew Irby**  
Tax Commissioner

**ADMINISTRATIVE NOTICE 2025-05  
NOTIFICATION OF THE RATE OF TAX IMPOSED UNDER  
W. VA. CODE §11-13A-3a(b)(2) FOR TAXABLE YEAR 2026**

Pursuant to W. Va. Code §11-13A-3a(e), the State Tax Commissioner is required to issue an annual Administrative Notice by July 1 indicating the balance in the Oil and Gas Abandoned Well Plugging Fund as of the immediately preceding June 1. This subsection also provides that the rate of tax imposed under W. Va. Code §11-13A-3a(b)(2) changes from 2.5% to 0% of the gross value of the natural gas or oil produced for the following taxable year when the balance in the Oil and Gas Abandoned Well Plugging Fund equals or exceeds \$6 million.

As of June 1, 2025, the balance in the Oil and Gas Abandoned Well Plugging Fund was \$12,043,162.56. This amount is greater than the \$6 million statutory threshold. Therefore, the rate of tax imposed under W. Va. Code §11-13A-3a(b)(2) will be 0% of the gross value of gas or oil produced for taxable year 2026 (January 1, 2026 through December 31, 2026).

The tax rate for taxable year 2027 (beginning January 1, 2027) will be set by future notice based on the balance in the Oil and Gas Abandoned Well Plugging Fund as of June 1, 2026.

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

Issued: July 1, 2025

  
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**Matthew Irby**  
State Tax Commissioner