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WV SECRETARY OF STATE
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Eric Nelson
Secretary of Revenue

WEST VIRGINIA
TAX DIVISION

Matthew Irby
Tax Commissioner

ADMINISTRATIVE NOTICE 2026-06
ADDITIONAL 30 DAY EXTENSION OF TIME TO PAY Q2 ACUTE CARE HEALTH CARE PROVIDER TAX

Upon the advice of the Commissioner of the Bureau of Medical Services, the Division finds that continued delays in the operation of the directed payment program funded by the proceeds of the eligible acute care hospital tax may result in potential financial complications for acute care hospital taxpayers. Therefore, the Division authorizes an additional 1 month extension of time to pay the 2nd quarter of calendar year 2026 acute care tax payment from August 15, 2026 (the date this tax was previously extended) to September 15, 2026. Penalties and interest on unpaid amounts will not be added or accrue for this additional period.

As with previous extensions, this is an extension of time to pay. It is NOT an extension of time to file tax returns. The current tax rate will remain in effect for this period. Any revision of the rate will apply to the periods indicated in a notice to that effect. Please consult the Division's website, at http://tax.wv.gov, for additional information.

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

Issued: August 12, 2026

Matthew Irby
State Tax Commissioner