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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 2026-07 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 2.5%, effective 30 days from this notice.

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

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

Issued: September 1, 2026

Matthew Irby
State Tax Commissioner