



Larry Pack
Acting Secretary of Revenue

STATE TAX DEPARTMENT

Matthew Irby
State Tax Commissioner

ADMINISTRATIVE NOTICE 2023-10


Acute Care Tax Rate Change

West Virginia Code §11-27-39(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 §11-27-39(a).

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 §11-27-39(a) shall be 0.250%, effective January 1, 2024.

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

Issued: December 21, 2023



Matthew Irby
State Tax Commissioner