

ARKANSAS REVENUE REPORT

September 2024

**Prepared for: MEMBERS OF THE ARKANSAS GENERAL ASSEMBLY
HIGHLIGHTS OF THE MONTH AND YEAR-TO-DATE COLLECTIONS**

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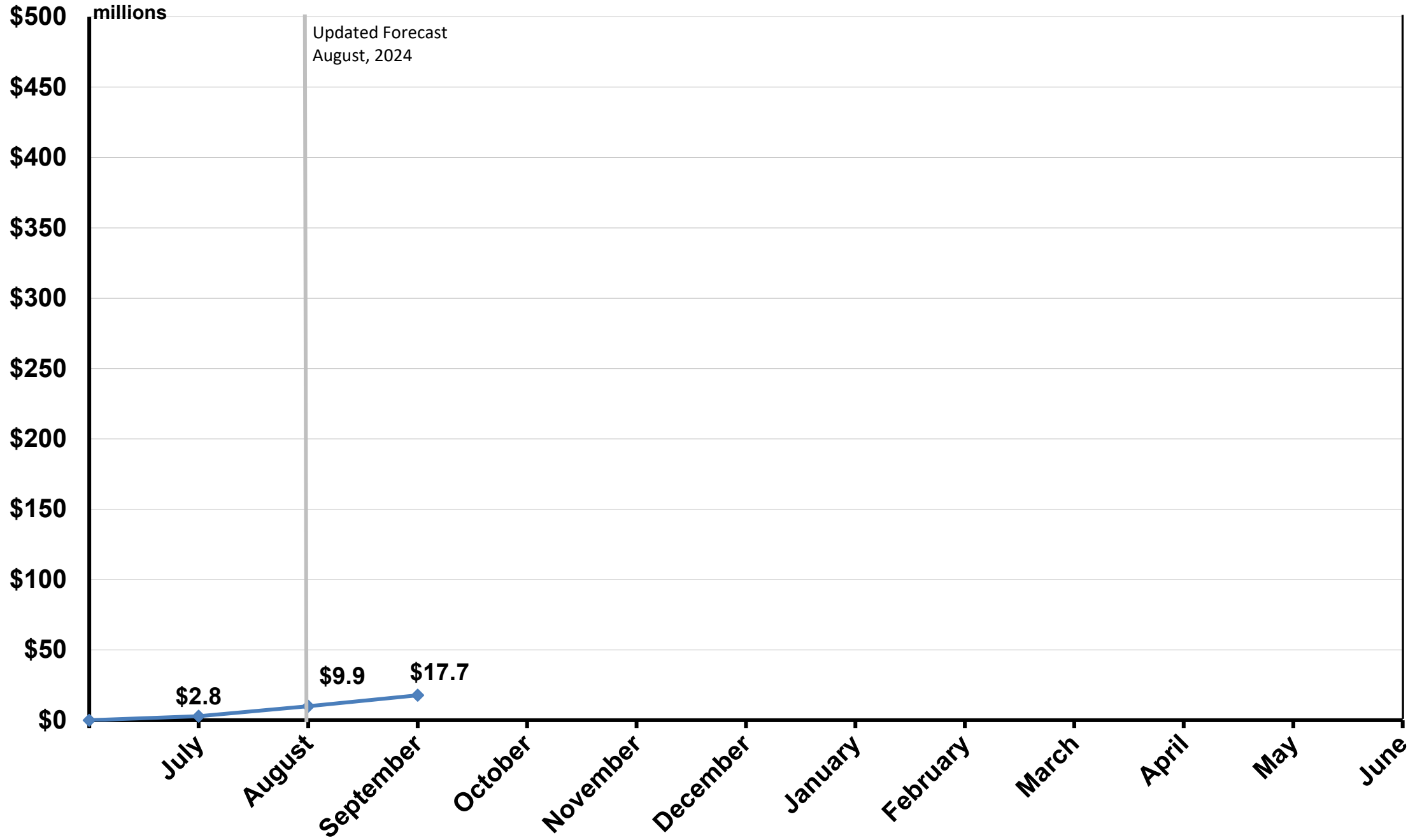
**COMPARISON OF THE FIRST THREE MONTHS OF THE 2024-2025 FISCAL YEAR
DISTRIBUTION OF GROSS GENERAL REVENUES
WITH THE SAME PERIOD OF THE 2023-2024 FISCAL YEAR**

State Fiscal Year is July 1, 2024 through June 30, 2025

Collections of Gross General Revenues year-to-date of approximately \$2,003.64 million have decreased \$54.2 million, or 2.6% below the \$2,057.82 million collected last fiscal year-to-date. Net General Revenue Available for distribution of \$1,735.3 million decreased \$41.6 million, or 2.3% from the \$1,776.86 million available for distribution in September 2023.

	2024-2025	2023-2024	Change
GROSS GENERAL REVENUES	\$2,007,566,192	\$2,066,689,538	-2.9%
Less Claims & Taxes Erroneously Paid	\$337,112	\$45,786	
Uncollected Checks	\$334,532	\$499,428	
EFT Reversals	\$3,259,807	\$8,321,032	
ADJUSTED GENERAL REVENUES	\$2,003,634,739	\$2,057,823,293	-2.6%
Less State Central Services Fund	\$39,865,484	\$43,214,289	-7.7%
Constitutional Officers' Fund	\$19,937,676	\$20,578,233	-3.1%
City-County Tourist Facilities	\$221,977	\$221,977	
Corporate Income Tax Refunds	\$11,516,926	\$15,804,795	-27.1%
Water Waste Pollution Abatement Bond	\$3,900,000	\$3,900,000	
Educational Excellence Trust Fund	\$119,339,501	\$117,093,706	1.9%
Economic Development Incentive Fund	\$4,762,721	\$4,505,180	5.7%
College Saving Bond Fund	\$0	\$0	
Educational Adequacy Fund	\$10,549,814	\$10,351,282	1.9%
Amendment 82 Bonds	\$0	\$0	
GR Highway Casino Gaming	\$0.00	\$0	
Individual Income Tax Refunds	\$58,232,452	\$65,293,955	-10.8%
NET AVAILABLE FOR DISTRIBUTION	\$1,735,308,188	\$1,776,859,876	-2.3%

Cumulative Deviation From DFA Net General Revenue Available For Distribution Forecast



	September 2024	September 2023	Percent Change	Three Months 2024 - 2025	Three Months 2023 - 2024	Percent Change
<u>GENERAL REVENUES COLLECTED BY THE REVENUE DIVISION</u>						
<u>Gross Receipt Taxes</u>	\$284,613,081.86	\$302,224,063.85	-5.8%	\$893,013,340.55	\$888,384,105.10	0.5%
<u>Income Taxes</u>						
Corporation - Final Payments	\$17,460,141.65	\$27,815,693.76	-37.2%	\$33,406,927.67	\$59,096,843.06	-43.5%
Corporation - Estimates	\$135,834,781.73	\$147,845,984.24	-8.1%	\$158,748,702.46	\$182,174,424.57	-12.9%
Individual - Final Payments	\$16,024,116.40	\$14,862,927.75	7.8%	\$38,616,823.63	\$50,954,087.24	-24.2%
Individual - Withholding - Monthly	\$240,817,907.26	\$226,953,967.28	6.1%	\$683,353,104.06	\$690,806,452.04	-1.1%
Individual - Estimates	\$58,497,609.95	\$52,867,477.76	10.6%	\$67,498,165.70	\$65,540,145.69	3.0%
Total Income Taxes	\$468,634,556.99	\$470,346,050.79	-0.4%	\$981,623,723.52	\$1,048,571,952.60	-6.4%
<u>Cigarette and Tobacco Taxes</u>						
Cigarette Tax	\$9,213,406.69	\$9,468,272.39	-2.7%	\$29,142,108.89	\$30,956,528.81	-5.9%
Cigarette Permits	\$0.00	\$0.00		\$0.00	\$0.00	
Cigar and Tobacco Taxes	\$5,929,168.16	\$6,245,176.99	-5.1%	\$18,428,440.20	\$18,519,449.32	-0.5%
Cigarette Paper Tax	\$75,164.08	\$71,773.49	4.7%	\$218,706.04	\$205,558.78	6.4%
Total Cigarette and Tobacco Taxes	\$15,217,738.93	\$15,785,222.87	-3.6%	\$47,789,255.13	\$49,681,536.91	-3.8%
<u>Alcoholic Beverage Taxes</u>						
Liquor Tax	\$829,797.25	\$1,007,143.25	-17.6%	\$2,682,827.17	\$2,866,222.26	-6.4%
Liquor Permits	\$54,375.00	\$72,275.00	-24.8%	\$1,147,795.00	\$1,089,580.00	5.3%
Retail Beer Tax	\$1,647,574.23	\$1,826,945.76	-9.8%	\$4,820,087.93	\$4,902,344.07	-1.7%
Beer Permits	\$12,650.00	\$24,380.00	-48.1%	\$243,687.50	\$327,355.00	-25.6%
Wine Distribution Tax	\$246,044.00	\$249,177.00	-1.3%	\$725,916.00	\$716,846.15	1.3%
Small Winery Tax	\$9,978.69	\$8,933.86	11.7%	\$27,853.60	\$31,255.28	-10.9%
Wine Permits	\$6,887.50	\$12,375.00	-44.3%	\$96,147.50	\$115,975.00	-17.1%
Liquor Enforcement Tax	\$32,485.00	\$39,490.00	-17.7%	\$106,025.32	\$112,133.14	-5.4%
Wine Distribution Enforcement Tax	\$6,366.00	\$6,598.00	-3.5%	\$18,920.00	\$18,629.36	1.6%
Winery Enforcement Tax	\$279.49	\$251.31	11.2%	\$769.49	\$868.76	-11.4%
Beer Enforcement Tax	\$36,422.05	\$44,103.34	-17.4%	\$105,641.45	\$112,447.16	-6.1%
ABC Permit Violations	\$1,400.00	\$11,700.00	-88.0%	\$36,300.00	\$34,300.00	5.8%
Light Wine Enforcement Tax	\$649.00	\$316.00	105.4%	\$1,530.00	\$1,678.00	-8.8%
Light Wine Tax	\$7,214.95	\$3,391.55	112.7%	\$16,717.95	\$16,861.45	-0.9%
Light Liquor Tax	\$87,356.00	\$104,942.00	-16.8%	\$340,379.00	\$348,529.86	-2.3%
Hard Cider Permits	\$0.00	\$100.00	-100.0%	\$650.00	\$1,200.00	-45.8%
Total Alcoholic Beverage Taxes	\$2,979,479.16	\$3,412,122.07	-12.7%	\$10,371,247.91	\$10,696,225.49	-3.0%
<u>Racing Taxes</u>						
Dog Racing	\$0.00	\$5,668.49	-100.0%	\$28,544.43	\$63,907.80	-55.3%
Horse Racing	\$38,988.61	\$76,588.89	-49.1%	\$135,357.54	\$171,185.45	-20.9%
Casino License Fee	\$0.00	\$0.00		\$250,000.00	\$0.00	
Casino Gaming Tax	\$4,244,884.04	\$3,954,585.24	7.3%	\$14,695,922.54	\$14,098,857.44	4.2%
Paid Fantasy Sports 19-6-201	\$81,476.61	\$0.00		\$488,651.69	\$41,943.64	1,065.0%
Total Racing Taxes	\$4,365,349.26	\$4,036,842.62	8.1%	\$15,598,476.20	\$14,375,894.33	8.5%
<u>Severance Tax - 3/4</u>	\$830,204.31	\$1,018,831.63	-18.5%	\$2,637,102.90	\$2,718,329.09	-3.0%
<u>Natural Gas Severance Tax</u>	\$0.00	\$0.00		\$675,000.00	\$675,000.00	
<u>Real Estate Transfer Tax</u>	\$0.00	\$0.00		\$2,607,788.32	\$2,607,788.32	

	September 2024	September 2023	Percent Change	Three Months 2024 - 2025	Three Months 2023 - 2024	Percent Change
<u>DFA Fines, Penalties and Court Cost</u>	\$387,633.70	\$11,850.00	3,171.2%	\$430,440.50	\$164,809.00	161.2%
<u>DWI Reinstatement Fee</u>	\$8,577.25	\$9,260.68	-7.4%	\$27,326.89	\$26,719.87	2.3%
<u>DUI Reinstatement Fee</u>	\$375.00	\$510.00	-26.5%	\$1,140.00	\$1,320.00	-13.6%
<u>Dyed Distillate Special Fuel Gallonage Tax</u>	\$1,013,663.92	\$996,234.50	1.7%	\$3,072,819.22	\$2,972,469.35	3.4%
<u>Car Wash Fees</u>	\$119,843.50	\$75,151.13	59.5%	\$342,558.29	\$283,894.98	20.7%
<u>Miscellaneous Taxes</u>						
Vending Machine Decal	\$5,065.20	\$250.20	1,924.5%	\$253,154.10	\$62,811.28	303.0%
Bingo Registration	\$930.00	\$1,435.00	-35.2%	\$6,625.00	\$6,355.00	4.2%
Bingo Gross Receipts	\$5,116.80	\$9,576.86	-46.6%	\$28,523.35	\$33,624.82	-15.2%
Total Miscellaneous Taxes	\$11,112.00	\$11,262.06	-1.3%	\$288,302.45	\$102,791.10	180.5%
<u>SUBTOTAL REVENUE DIVISION</u>	\$778,181,615.88	\$797,927,402.20	-2.5%	\$1,958,478,521.88	\$2,021,262,836.14	-3.1%
<u>GENERAL REVENUES</u>						
<u>Secretary of State</u>						
Franchise Tax	\$1,343,040.43	\$871,894.11	54.0%	\$2,593,556.24	\$2,642,089.56	-1.8%
<u>Insurance Department</u>						
Premium Tax	\$4,107,314.39	\$3,232,809.79	27.1%	\$28,878,638.75	\$25,244,544.35	14.4%
<u>Labor Department</u>						
Employment Agency Tax	\$0.00	\$30.00	-100.0%	\$0.00	\$535.00	-100.0%
<u>State Auditor</u>						
Unclaimed Property 2	\$0.00	\$0.00		\$15,848,023.76	\$15,748,601.23	0.6%
<u>State Highway & Transportation Dept.</u>						
Motor Carrier Fees (80 NF)	\$18,401.38	\$24,905.55	-26.1%	\$56,802.86	\$64,348.27	-11.7%
Large Truck Speeding Fine	\$7,396.58	\$7,526.10	-1.7%	\$16,516.18	\$20,421.30	-19.1%
<u>State Securities Department</u>						
Securities Fees (200 NF)	\$573,927.46	\$550,149.65	4.3%	\$1,391,311.91	\$1,433,552.84	-2.9%
<u>Commissioner of State Lands</u>						
Mineral Royalties & Leases	\$18,767.51	\$765.64	2,351.2%	\$49,290.26	\$65,380.71	-24.6%
Professional Fund Raiser Fee	\$7,380.00	\$0.00		\$22,400.00	\$0.00	
<u>Department of Finance & Administration</u>						
Miscellaneous License-Temp	\$30,417.79	\$24,110.31	26.2%	\$31,140.47	\$54,441.09	-42.8%
Multi Tax Holding Account	\$41,137.47	\$26,410.74	55.8%	\$199,989.44	\$152,787.47	30.9%
<u>TOTAL GENERAL REVENUES</u>	\$784,329,398.89	\$802,666,004.09	-2.3%	\$2,007,566,191.75	\$2,066,689,537.96	-2.9%
<u>SPECIAL REVENUES COLLECTED BY THE REVENUE DIVISION BY BENEFITING FUND OR ACCOUNT:</u>						
<u>State Central Services</u>						
Driver's License Vision Test	\$231,524.81	\$115,854.47	99.8%	\$738,340.44	\$383,991.35	92.3%
Gross Receipt Tax Permit	\$29,721.00	\$34,835.00	-14.7%	\$95,862.55	\$107,004.89	-10.4%
Liability Insurance Reinstatement Fee	(\$100.00)	\$0.00		(\$40.00)	\$20.00	-300.0%

	September 2024	September 2023	Percent Change	Three Months 2024 - 2025	Three Months 2023 - 2024	Percent Change
Special License Plate Fee	\$298,155.18	\$297,731.44	0.1%	\$1,044,280.81	\$1,001,648.74	4.3%
Special Drivers License-Act 311 of '73	\$61,172.85	\$57,661.28	6.1%	\$174,412.84	\$176,367.20	-1.1%
Validation Decal Fee-Act 974 of '97	\$215,723.99	\$221,365.05	-2.5%	\$755,866.15	\$730,961.16	3.4%
DWI Reinstatement Fee Act 802 of '95	\$28,304.89	\$30,560.26	-7.4%	\$90,178.68	\$88,175.53	2.3%
Rental Car Search Act 1359 of '99	\$7.00	\$1.00	600.0%	\$130.00	\$1.00	12,900.0%
Total State Central Services	<u>\$864,509.72</u>	<u>\$758,008.50</u>	14.1%	<u>\$2,899,031.47</u>	<u>\$2,488,169.87</u>	16.5%
Highway and Transportation Department						
Motor Vehicle Trip Permits	\$18,249.00	\$31,647.00	-42.3%	\$89,925.00	\$138,237.00	-34.9%
Motor Vehicle Licenses	\$9,141,633.36	\$9,627,514.06	-5.0%	\$35,164,981.54	\$38,301,167.24	-8.2%
Motor Fuels Tax	\$36,757,840.28	\$38,131,775.52	-3.6%	\$109,611,054.74	\$110,755,691.28	-1.0%
Motor Fuels Tax-Act 437 of '79	\$1,957,518.39	\$2,031,644.83	-3.6%	\$5,838,535.91	\$5,901,767.68	-1.1%
Motor Fuels Tax Increase of '73	\$1,957,518.39	\$2,031,644.83	-3.6%	\$5,838,535.91	\$5,901,767.68	-1.1%
Motor Fuel Interstate Users	\$3,321,924.30	\$2,847,556.53	16.7%	\$4,582,162.07	\$4,344,329.44	5.5%
Cotton Trailer Registration Permit	\$22,289.32	\$14,635.00	52.3%	\$29,964.32	\$19,308.00	55.2%
Electric/Hybrid Vehicle Registration Fee	\$301,479.95	\$229,569.95	31.3%	\$1,053,540.63	\$765,081.05	37.7%
Driver Search Fees-Act 1067 of '79	\$790,860.00	\$770,154.00	2.7%	\$1,537,404.00	\$2,213,472.00	-30.5%
Natural Gas Severance	\$1,334,550.45	\$1,629,076.49	-18.1%	\$2,230,341.82	\$3,131,230.28	-28.8%
Motor Fuel Wholesale Tax	\$4,355,283.14	\$4,441,829.31	-1.9%	\$13,110,459.70	\$12,941,818.87	1.3%
Distillate Spec Fuel Wholesale Tax	\$3,660,343.11	\$3,617,188.56	1.2%	\$10,705,072.61	\$10,439,108.22	2.5%
Total Highway and Transportation Department	<u>\$63,619,489.69</u>	<u>\$65,404,236.08</u>	-2.7%	<u>\$189,791,978.25</u>	<u>\$194,852,978.74</u>	-2.6%
State Police						
Commercial Drivers Lic. Test	\$44,240.00	\$49,491.00	-10.6%	\$148,966.00	\$157,330.00	-5.3%
Liability Insurance Fine	\$475.00	\$325.00	46.2%	\$1,975.00	\$1,650.00	19.7%
Driver's License Inc. Act 1500/2001	\$471,180.11	\$129,625.13	263.5%	\$1,456,395.21	\$415,281.45	250.7%
Drive Out License	\$144.00	\$114.00	26.3%	\$508.00	\$454.00	11.9%
Addl Driver Search Fees-Act 586 of 2019	\$161,938.50	\$151,765.50	6.7%	\$309,873.00	\$430,972.50	-28.1%
VIN Inspection Fee Act 1329/2003	\$50,585.51	\$39,828.51	27.0%	\$175,759.80	\$124,099.88	41.6%
Total State Police	<u>\$728,563.12</u>	<u>\$371,149.14</u>	96.3%	<u>\$2,093,486.11</u>	<u>\$1,129,787.83</u>	85.3%
Miscellaneous Agencies						
Prostate Cancer Foundation-Add. Tobacco Tax	\$9,087.68	\$9,451.32	-3.8%	\$28,505.98	\$29,511.67	-3.4%
Forestry Commission						
Timber Severance	\$350,147.61	\$377,093.41	-7.1%	\$997,724.22	\$1,025,980.47	-2.8%
Boating Safety						
Motor Boat Registration	\$59,416.53	\$64,574.03	-8.0%	\$284,110.44	\$282,727.52	0.5%
County Aid						
Severance Tax - 1/4	\$306,474.98	\$370,363.47	-17.3%	\$962,019.96	\$1,001,327.03	-3.9%
Real Estate Transfer - Act 754 of '83	\$179,763.45	\$187,283.25	-4.0%	\$421,505.74	\$403,271.50	4.5%
Add.Severance.Tax-Act 761 of '83	\$90,163.30	\$95,114.80	-5.2%	\$273,470.15	\$281,635.96	-2.9%
Aeronautics Department						
Aviation Sales Tax	\$1,108,638.85	\$800,053.42	38.6%	\$4,635,427.16	\$3,200,163.47	44.8%
Soybean Board						
Soybean Tax - State	\$111,516.96	\$66,449.88	67.8%	\$253,574.34	\$141,886.25	78.7%
Soybean Tax - National	\$110,205.27	\$64,444.89	71.0%	\$248,481.94	\$137,239.12	81.1%

	September 2024	September 2023	Percent Change	Three Months 2024 - 2025	Three Months 2023 - 2024	Percent Change
Oil Museum						
Severance Tax - Oil & Brine	\$5,873.70	\$5,694.53	3.1%	\$17,583.51	\$15,553.02	13.1%
Clerks Continuing Education						
Real Estate Transfer - Act 754 of '83	\$0.00	\$120.00	-100.0%	\$124,742.27	\$124,871.01	-0.1%
Oil & Gas Commission						
Additional Severance Tax - Brine	\$9,303.22	\$8,356.25	11.3%	\$27,738.65	\$22,228.19	24.8%
Ark. Beef Council						
Beef Council - State	\$36,958.75	\$29,056.55	27.2%	\$98,275.50	\$105,376.95	-6.7%
Beef Council - National	\$36,958.75	\$29,056.55	27.2%	\$98,275.49	\$105,376.95	-6.7%
Wheat Board						
Wheat Tax	\$3,918.82	\$6,839.38	-42.7%	\$57,091.84	\$100,959.33	-43.5%
Rice Board						
Rice Tax	\$510,357.75	\$240,515.32	112.2%	\$703,555.19	\$473,759.92	48.5%
Ark. Natural & Cultural Resources Grant & Trust						
Add'l. Real Estate Transfer - 80%	\$2,875,731.30	\$3,000,522.81	-4.2%	\$9,737,429.31	\$9,448,442.35	3.1%
Parks & Tourism						
Add'l Real Estate Transfer - 10%	\$359,466.42	\$375,065.34	-4.2%	\$1,217,178.61	\$1,181,055.24	3.1%
Natural & Cultural Resources Historic Preservation						
Add'l Real Estate Transfer - 10%	\$359,466.42	\$375,065.34	-4.2%	\$1,217,178.61	\$1,181,055.24	3.1%
Public Health						
DWI Reinstatement Fee 802/95	\$6,004.09	\$6,482.47	-7.4%	\$19,128.84	\$18,703.88	2.3%
DUI Reinstatement Fee 863/93	\$250.00	\$340.00	-26.5%	\$760.00	\$880.00	-13.6%
Amusement Machines	\$2,920.00	\$6,932.50	-57.9%	\$38,080.05	\$35,598.18	7.0%
Disease & Pest Control						
Livestock & Poultry Vacc. Fee	\$59,949.27	\$36,601.75	63.8%	\$140,007.64	\$134,236.75	4.3%
Petroleum Storage Tank						
Environmental Assurance Fee	\$715,763.43	\$698,235.50	2.5%	\$2,004,860.01	\$2,092,702.13	-4.2%
Commercial Drivers License						
Driver's Search Fee	\$203,363.00	\$209,905.00	-3.1%	\$405,190.00	\$613,700.00	-34.0%
Commercial Drivers License Fee	\$61,542.04	\$66,552.04	-7.5%	\$195,716.25	\$208,252.07	-6.0%
CDL Fund - Expedited Title Fee	\$240,653.97	\$177,228.70	35.8%	\$831,378.30	\$522,101.10	59.2%
CDL Fund - Title Application Fee	\$1,761.95	\$1,759.46	0.1%	\$7,930.09	\$7,481.72	6.0%
Swine Testing Fee	\$5.00	\$1.00	400.0%	\$20.00	\$2,465.00	-99.2%
Telecommunication Equipment						
Local Exchange Carrier Surcharge	\$50,195.72	\$39,975.46	25.6%	\$150,519.59	\$115,961.31	29.8%
Conservation Tax						
Sales & Use Tax - 1/8 cent	\$9,207,209.81	\$9,189,973.98	0.2%	\$27,701,058.90	\$27,192,312.43	1.9%
Arkansas Corn and Grain Promotion						
Corn & Grain Assessment	\$102,001.48	\$70,800.93	44.1%	\$222,238.32	\$122,835.72	80.9%

	<u>September 2024</u>	<u>September 2023</u>	<u>Percent Change</u>	<u>Three Months 2024 - 2025</u>	<u>Three Months 2023 - 2024</u>	<u>Percent Change</u>
Catfish Promotion Board						
Catfish Feed Assessment	\$4,920.30	\$3,949.42	24.6%	\$11,697.33	\$10,006.64	16.9%
Game Protection						
Fines & Interest	\$77,106.06	\$76,410.63	0.9%	\$270,442.85	\$255,051.66	6.0%
Public School						
Amusement Machines	\$0.00	\$0.00		\$30,000.00	\$30,000.00	
Breast Cancer Research (UAMS)						
Additional Tobacco Tax	\$64,075.75	\$66,620.82	-3.8%	\$201,026.83	\$208,248.57	-3.5%
Breast Cancer/Komen License Plate	\$13,133.33	\$13,242.26	-0.8%	\$43,795.15	\$41,750.21	4.9%
Breast Cancer Control (Health Dept.)						
Additional Tobacco Tax	\$228,978.70	\$238,064.62	-3.8%	\$718,399.61	\$744,267.69	-3.5%
Aging and Adult Services (Meals on Wheels)						
Additional Tobacco Tax	\$139,099.08	\$143,608.88	-3.1%	\$438,388.27	\$461,233.39	-5.0%
UAMS						
Additional Tobacco Tax	\$28,213.36	\$29,330.28	-3.8%	\$88,522.01	\$91,727.86	-3.5%
<u>Property Tax Relief - Amendment 79</u>						
Sales & Use Tax - 1/2 cent	\$32,655,456.49	\$32,800,940.86	-0.4%	\$98,571,978.89	\$96,813,617.51	1.8%
Dyed Diesel Tax - 87/07	\$112,905.93	\$113,682.73	-0.7%	\$341,805.44	\$328,150.32	4.2%
<u>Education Adequacy</u>						
Sales & Use Tax - 7/8 cent	\$57,153,250.73	\$57,403,727.58	-0.4%	\$172,620,145.54	\$169,450,838.79	1.9%
Dyed Diesel Tax - 87/07	\$197,917.35	\$199,279.17	-0.7%	\$599,164.91	\$575,228.45	4.2%
<u>In God We Trust</u>						
Special License Plate Fee - 726/05	\$10,953.61	\$10,978.37	-0.2%	\$36,638.39	\$33,952.43	7.9%
<u>REVENUE DIVISION:</u>						
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	<u>\$173,073,642.74</u>	<u>\$174,243,138.67</u>	<u>-0.7%</u>	<u>\$521,877,257.95</u>	<u>\$517,844,661.44</u>	<u>0.8%</u>