

ARKANSAS REVENUE REPORT

November 2024

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

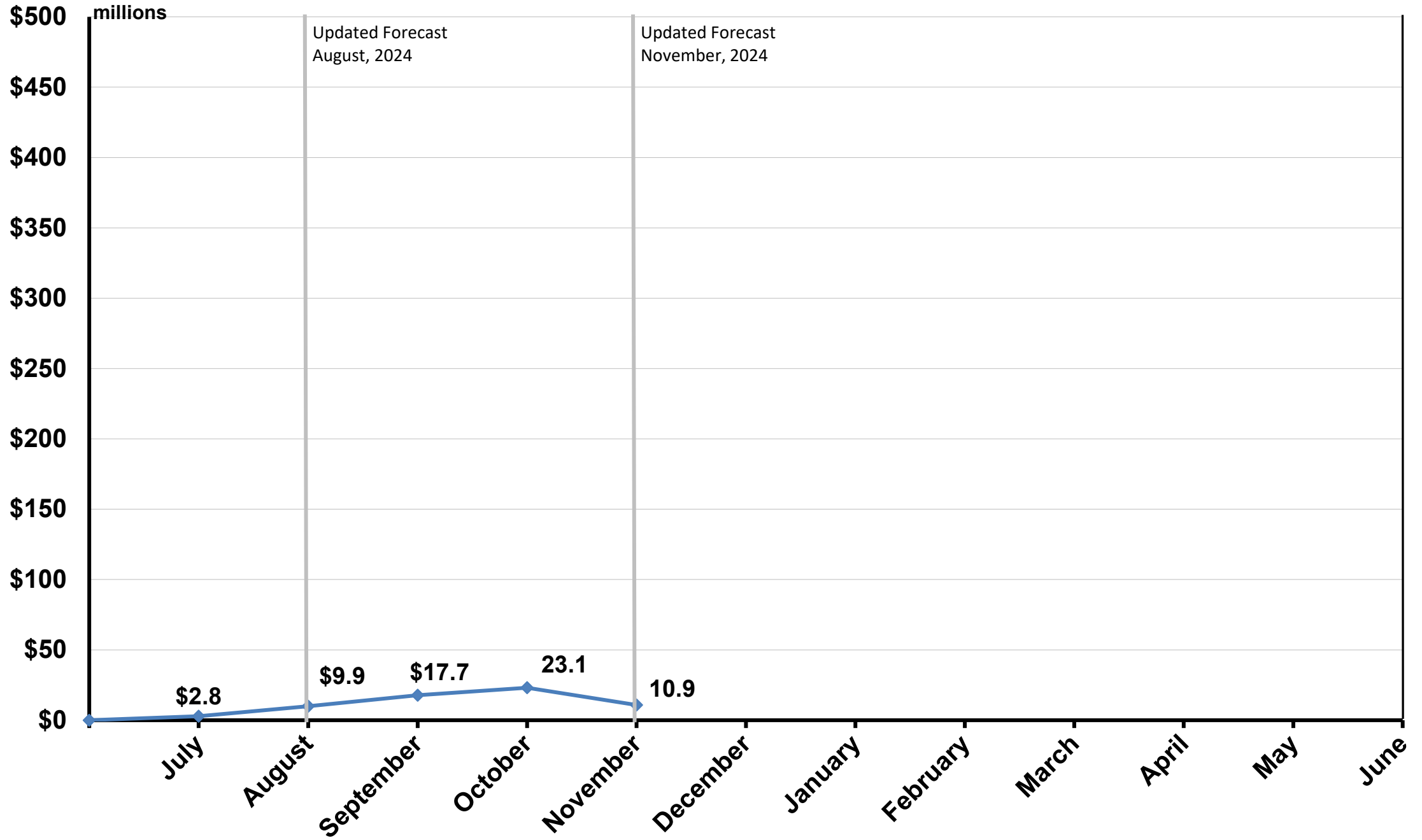
Prepared by: THE BUREAU OF LEGISLATIVE RESEARCH

COMPARISON OF THE FIRST FIVE 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 \$3,249.86 million have decreased \$74.5 million, or 2.2% below the \$3,324.35 million collected last fiscal year-to-date. Net General Revenue Available for distribution of \$2,737.2 million decreased \$25.3 million, or 0.9% from the \$2,762.5 million available for distribution in November 2023.

	<b>2024-2025</b>	2023-2024	Change
<b>GROSS GENERAL REVENUES</b>	\$3,257,220,147	\$3,336,965,231	-2.4%
Less Claims & Taxes Erroneously Paid	\$384,764	\$62,408	
Uncollected Checks	\$831,954	\$809,574	
EFT Reversals	\$6,143,029	\$11,739,123	
<b>ADJUSTED GENERAL REVENUES</b>	\$3,249,860,400	\$3,324,354,125	-2.2%
Less State Central Services Fund	\$64,789,997	\$69,811,437	-7.2%
Constitutional Officers' Fund	\$32,399,932	\$33,243,541	-2.5%
City-County Tourist Facilities	\$443,954	\$443,954	
Corporate Income Tax Refunds	\$27,102,428	\$25,233,377	7.4%
Water Waste Pollution Abatement Bond	\$6,400,000	\$6,400,000	
Educational Excellence Trust Fund	\$198,899,169	\$195,156,176	1.9%
Economic Development Incentive Fund	\$9,155,028	\$6,278,296	45.8%
College Saving Bond Fund	\$1,863,115	\$2,253,500	-17.3%
Educational Adequacy Fund	\$17,583,024	\$17,252,137	1.9%
Amendment 82 Bonds	\$0	\$0	
GR Highway Casino Gaming	\$0	\$0	
Individual Income Tax Refunds	\$154,037,122	\$205,781,072	-25.1%
<b>NET AVAILABLE FOR DISTRIBUTION</b>	<b>\$2,737,186,631</b>	<b>\$2,762,500,635</b>	<b>-0.9%</b>

# Cumulative Deviation From DFA Net General Revenue Available For Distribution Forecast



	November 2024	November 2023	Percent Change	Five Months 2024 - 2025	Five Months 2023 - 2024	Percent Change
<u>GENERAL REVENUES COLLECTED BY THE REVENUE DIVISION</u>						
<u>Gross Receipt Taxes</u>	\$299,998,417.47	\$292,753,880.82	2.5%	\$1,497,436,966.41	\$1,473,266,611.55	1.6%
<u>Income Taxes</u>						
Corporation - Final Payments	\$18,740,760.67	\$5,867,146.46	219.4%	\$64,595,970.49	\$86,287,974.08	-25.1%
Corporation - Estimates	\$2,553,816.62	\$14,996,244.76	-83.0%	\$180,384,777.87	\$224,486,832.08	-19.6%
Individual - Final Payments	\$13,229,637.73	\$13,190,729.94	0.3%	\$97,135,020.20	\$112,037,883.01	-13.3%
Individual - Withholding - Monthly	\$217,246,698.75	\$223,567,925.78	-2.8%	\$1,113,436,028.16	\$1,154,668,852.67	-3.6%
Individual - Estimates	\$11,030,625.28	\$2,592,818.77	325.4%	\$87,086,370.77	\$72,678,562.66	19.8%
Total Income Taxes	\$262,801,539.05	\$260,214,865.71	1.0%	\$1,542,638,167.49	\$1,650,160,104.50	-6.5%
<u>Cigarette and Tobacco Taxes</u>						
Cigarette Tax	\$9,003,677.05	\$10,576,833.41	-14.9%	\$48,818,523.10	\$51,655,741.32	-5.5%
Cigar and Tobacco Taxes	\$6,224,323.53	\$6,220,719.99	0.1%	\$30,905,259.41	\$30,845,200.32	0.2%
Cigarette Paper Tax	\$75,485.91	\$81,011.36	-6.8%	\$367,964.40	\$373,526.43	-1.5%
Total Cigarette and Tobacco Taxes	\$15,303,486.49	\$16,878,564.76	-9.3%	\$80,091,746.91	\$82,874,468.07	-3.4%
<u>Alcoholic Beverage Taxes</u>						
Liquor Tax	\$992,979.26	\$981,944.90	1.1%	\$4,561,348.30	\$4,716,671.03	-3.3%
Liquor Permits	\$22,750.00	\$22,625.00	0.6%	\$1,233,057.50	\$1,170,530.00	5.3%
Retail Beer Tax	\$1,437,971.48	\$1,381,889.67	4.1%	\$7,668,146.52	\$7,771,796.99	-1.3%
Beer Permits	\$12,150.00	\$10,415.00	16.7%	\$282,277.50	\$357,470.00	-21.0%
Wine Distribution Tax	\$316,212.00	\$288,178.66	9.7%	\$1,281,164.72	\$1,242,597.81	3.1%
Small Winery Tax	\$11,694.14	\$9,251.87	26.4%	\$46,866.62	\$51,617.31	-9.2%
Wine Permits	\$5,000.00	\$7,685.00	-34.9%	\$114,597.50	\$131,910.00	-13.1%
Liquor Enforcement Tax	\$39,191.21	\$38,035.43	3.0%	\$180,153.99	\$184,946.57	-2.6%
Wine Distribution Enforcement Tax	\$7,908.00	\$7,321.05	8.0%	\$33,353.00	\$31,826.41	4.8%
Winery Enforcement Tax	\$324.05	\$296.05	9.5%	\$1,298.72	\$1,474.81	-11.9%
Beer Enforcement Tax	\$30,836.02	\$30,756.18	0.3%	\$166,641.08	\$175,349.87	-5.0%
ABC Permit Violations	\$0.00	\$20,500.00	-100.0%	\$57,950.00	\$61,700.00	-6.1%
Light Wine Enforcement Tax	\$257.00	\$461.00	-44.3%	\$1,981.01	\$2,304.00	-14.0%
Light Wine Tax	\$2,307.00	\$5,100.00	-54.8%	\$21,165.10	\$23,698.45	-10.7%
Light Liquor Tax	\$112,565.00	\$83,319.56	35.1%	\$557,286.19	\$543,341.42	2.6%
Hard Cider Permits	\$500.00	\$0.00		\$1,850.00	\$1,200.00	54.2%
Total Alcoholic Beverage Taxes	\$2,992,645.16	\$2,887,779.37	3.6%	\$16,209,137.75	\$16,468,434.67	-1.6%
<u>Racing Taxes</u>						
Dog Racing	\$19,129.71	\$17,762.53	7.7%	\$72,335.36	\$94,090.15	-23.1%
Horse Racing	\$92,732.54	\$34,192.76	171.2%	\$266,280.79	\$247,142.61	7.7%
Casino License Fee	\$0.00	\$0.00		\$250,000.00	\$0.00	
Casino Gaming Tax	\$4,001,288.50	\$3,933,934.94	1.7%	\$22,838,448.92	\$22,034,649.92	3.6%
Paid Fantasy Sports 19-6-201	\$65.55	\$1,145.71	-94.3%	\$730,123.21	\$340,868.57	114.2%
Total Racing Taxes	\$4,113,216.30	\$3,987,035.94	3.2%	\$24,157,188.28	\$22,716,751.25	6.3%
<u>Severance Tax - 3/4</u>	\$898,428.83	\$994,809.17	-9.7%	\$4,287,578.55	\$4,785,094.33	-10.4%
<u>Natural Gas Severance Tax</u>	\$0.00	\$0.00		\$675,000.00	\$675,000.00	

	<u>November 2024</u>	<u>November 2023</u>	<u>Percent Change</u>	<u>Five Months 2024 - 2025</u>	<u>Five Months 2023 - 2024</u>	<u>Percent Change</u>
<u>Real Estate Transfer Tax</u>	\$0.00	\$0.00		\$2,607,788.32	\$2,607,788.32	
<u>DFA Fines, Penalties and Court Cost</u>	\$21,629.49	\$12,368.50	74.9%	\$502,393.49	\$188,227.50	166.9%
<u>DWI Reinstatement Fee</u>	\$7,500.64	\$8,286.87	-9.5%	\$46,547.75	\$44,711.46	4.1%
<u>DUI Reinstatement Fee</u>	\$407.40	\$570.00	-28.5%	\$2,190.00	\$2,325.00	-5.8%
<u>Dyed Distillate Special Fuel Gallonage Tax</u>	\$932,061.59	\$888,832.41	4.9%	\$4,711,715.04	\$4,649,187.24	1.3%
<u>Car Wash Fees</u>	\$123,090.07	\$88,171.16	39.6%	\$580,672.21	\$476,071.36	22.0%
<u>Miscellaneous Taxes</u>						
Vending Machine Decal	\$1,049.40	\$1,841.40	-43.0%	\$260,437.80	\$66,079.48	294.1%
Bingo Registration	\$630.00	\$550.00	14.5%	\$8,385.00	\$8,250.00	1.6%
Bingo Gross Receipts	\$10,409.30	\$8,751.19	18.9%	\$54,154.31	\$52,983.67	2.2%
Total Miscellaneous Taxes	<u>\$12,088.70</u>	<u>\$11,142.59</u>	<u>8.5%</u>	<u>\$322,977.11</u>	<u>\$127,313.15</u>	<u>153.7%</u>
<u>SUBTOTAL REVENUE DIVISION</u>	<u>\$587,204,511.19</u>	<u>\$578,726,307.30</u>	<u>1.5%</u>	<u>\$3,174,270,069.31</u>	<u>\$3,259,042,088.40</u>	<u>-2.6%</u>
<u>GENERAL REVENUES</u>						
<u>Secretary of State</u>						
Franchise Tax	\$2,300,183.38	\$568,655.70	304.5%	\$6,001,799.37	\$4,993,850.20	20.2%
<u>Insurance Department</u>						
Premium Tax	\$28,422,927.32	\$26,456,805.60	7.4%	\$57,506,731.33	\$52,258,297.79	10.0%
Labor Department						
Employment Agency Tax	\$0.00	\$0.00		\$60.00	\$535.00	-88.8%
State Auditor						
Unclaimed Property 2	\$0.00	\$0.00		\$15,848,023.76	\$15,748,601.23	0.6%
State Highway & Transportation Dept.						
Motor Carrier Fees (80 NF)	\$20,310.96	\$4,596.80	341.8%	\$91,865.93	\$91,546.69	0.3%
Large Truck Speeding Fine	\$5,383.60	\$2,165.00	148.7%	\$25,968.54	\$25,847.80	0.5%
State Securities Department						
Securities Fees (200 NF)	\$992,563.00	\$1,790,716.88	-44.6%	\$2,927,996.98	\$3,786,343.83	-22.7%
Commissioner of State Lands						
Mineral Royalties & Leases	\$48,873.14	\$129,014.21	-62.1%	\$113,930.39	\$215,202.96	-47.1%
Attorney General						
Professional Fund Raiser Fee	\$6,570.00	\$0.00		\$30,190.00	\$0.00	
Department of Finance & Administration						
Miscellaneous License-Temp	\$31,762.15	\$24,724.54	28.5%	\$99,024.07	\$103,900.98	-4.7%
Multi Tax Holding Account	\$109,585.94	\$474,991.08	-76.9%	\$304,487.06	\$699,015.67	-56.4%
<u>TOTAL GENERAL REVENUES</u>	<u>\$619,142,670.68</u>	<u>\$608,177,977.11</u>	<u>1.8%</u>	<u>\$3,257,220,146.74</u>	<u>\$3,336,965,230.55</u>	<u>-2.4%</u>

	November 2024	November 2023	Percent Change	Five Months 2024 - 2025	Five Months 2023 - 2024	Percent Change
<u>SPECIAL REVENUES COLLECTED</u>						
<u>BY THE REVENUE DIVISION BY</u>						
<u>BENEFITING FUND OR ACCOUNT:</u>						
<u>State Central Services</u>						
Driver's License Vision Test	\$200,381.28	\$118,176.34	69.6%	\$1,207,438.72	\$629,512.95	91.8%
Gross Receipt Tax Permit	\$23,820.00	\$32,564.66	-26.9%	\$148,591.55	\$173,839.89	-14.5%
Liability Insurance Reinstatement Fee	\$0.00	\$0.00		(\$40.00)	\$20.00	-300.0%
Special License Plate Fee	\$274,747.79	\$298,788.63	-8.0%	\$1,629,353.71	\$1,571,683.63	3.7%
Special Drivers License-Act 311 of '73	\$58,163.79	\$56,260.48	3.4%	\$310,142.47	\$294,473.20	5.3%
Validation Decal Fee-Act 974 of '97	\$200,051.37	\$223,709.69	-10.6%	\$1,182,448.23	\$1,163,957.96	1.6%
DWI Reinstatement Fee Act 802 of '95	\$24,752.07	\$27,346.68	-9.5%	\$153,607.50	\$147,547.80	4.1%
Rental Car Search Act 1359 of '99	\$0.00	\$710.00	-100.0%	\$145.00	\$711.00	-79.6%
Total State Central Services	\$781,916.30	\$757,556.48	3.2%	\$4,631,687.18	\$3,981,746.43	16.3%
<u>Highway and Transportation Department</u>						
Motor Vehicle Trip Permits	\$51,810.00	\$33,924.00	52.7%	\$169,488.00	\$192,819.00	-12.1%
Motor Vehicle Licenses	\$9,095,881.05	\$9,450,053.73	-3.7%	\$55,038,410.05	\$57,927,196.42	-5.0%
Motor Fuels Tax	\$32,954,830.28	\$36,765,941.59	-10.4%	\$176,928,726.85	\$181,474,479.37	-2.5%
Motor Fuels Tax-Act 437 of '79	\$1,753,018.06	\$1,958,001.21	-10.5%	\$9,421,417.24	\$9,669,009.01	-2.6%
Motor Fuels Tax Increase of '73	\$1,753,018.06	\$1,958,001.21	-10.5%	\$9,421,417.24	\$9,669,009.01	-2.6%
Motor Fuel Interstate Users	\$809,096.18	\$972,781.14	-16.8%	\$5,853,374.33	\$6,039,945.98	-3.1%
Cotton Trailer Registration Permit	\$0.00	\$2,357.00	-100.0%	\$35,084.32	\$32,607.06	7.6%
Electric/Hybrid Vehicle Registration Fee	\$310,168.03	\$260,552.11	19.0%	\$1,702,539.07	\$1,255,903.89	35.6%
Driver Search Fees-Act 1067 of '79	\$4,386.00	\$697,074.00	-99.4%	\$3,007,262.12	\$2,917,260.00	3.1%
Natural Gas Severance	\$704,511.34	\$1,503,824.35	-53.2%	\$3,577,572.91	\$6,110,466.05	-41.5%
Motor Fuel Wholesale Tax	\$3,795,982.29	\$4,346,257.12	-12.7%	\$20,987,105.60	\$21,247,251.06	-1.2%
Distillate Spec Fuel Wholesale Tax	\$3,469,534.52	\$3,640,330.19	-4.7%	\$17,585,057.12	\$17,290,801.07	1.7%
Total Highway and Transportation Department	\$54,702,235.81	\$61,589,097.65	-11.2%	\$303,727,454.85	\$313,826,747.92	-3.2%
<u>State Police</u>						
Commercial Drivers Lic. Test	\$33,850.00	\$42,569.00	-20.5%	\$228,856.00	\$248,900.00	-8.1%
Liability Insurance Fine	\$650.00	\$425.00	52.9%	\$3,200.00	\$2,300.00	39.1%
Driver's License Inc. Act 1500/2001	\$397,435.78	\$140,381.28	183.1%	\$2,397,404.64	\$701,950.70	241.5%
Drive Out License	\$118.00	\$124.00	-4.8%	\$816.00	\$714.00	14.3%
Driver Test Fee	\$0.00	\$0.00		\$9.10	\$0.00	
Addl Driver Search Fees-Act 586 of 2019	\$562.50	\$138,009.00	-99.6%	\$604,227.53	\$569,898.00	6.0%
VIN Inspection Fee Act 1329/2003	\$46,415.22	\$46,445.91	-0.1%	\$284,814.77	\$216,556.73	31.5%
Total State Police	\$479,031.50	\$367,954.19	30.2%	\$3,519,328.04	\$1,740,319.43	102.2%
<u>Miscellaneous Agencies</u>						
Prostate Cancer Foundation-Add. Tobacco Tax	\$9,231.94	\$10,005.21	-7.7%	\$47,781.69	\$49,204.24	-2.9%
<u>Forestry Commission</u>						
Timber Severance	\$364,512.99	\$319,570.82	14.1%	\$1,702,324.93	\$1,688,785.59	0.8%
<u>Boating Safety</u>						
Motor Boat Registration	\$30,983.21	\$31,715.35	-2.3%	\$360,290.78	\$357,147.44	0.9%

	<b>November 2024</b>	<b>November 2023</b>	<b>Percent Change</b>	<b>Five Months 2024 - 2025</b>	<b>Five Months 2023 - 2024</b>	<b>Percent Change</b>
County Aid						
Severance Tax - 1/4	\$330,174.01	\$362,483.80	-8.9%	\$1,575,192.87	\$1,750,213.49	-10.0%
Real Estate Transfer - Act 754 of '83	\$179,659.47	\$163,181.59	10.1%	\$816,459.25	\$748,040.61	9.1%
Add.Severance.Tax-Act 761 of '83	\$92,964.47	\$93,508.04	-0.6%	\$463,567.64	\$462,401.70	0.3%
Aeronautics Department						
Aviation Sales Tax	\$800,417.50	\$2,135,778.86	-62.5%	\$7,872,076.73	\$6,395,856.43	23.1%
Soybean Board						
Soybean Tax - State	\$808,762.10	\$1,335,541.33	-39.4%	\$1,506,945.45	\$2,051,171.22	-26.5%
Soybean Tax - National	\$807,655.77	\$1,332,807.81	-39.4%	\$1,500,088.17	\$2,042,997.00	-26.6%
Oil Museum						
Severance Tax - Oil & Brine	\$5,228.47	\$5,058.73	3.4%	\$27,883.41	\$25,410.83	9.7%
Clerks Continuing Education						
Real Estate Transfer - Act 754 of '83	\$0.00	\$0.00		\$124,742.27	\$124,871.01	-0.1%
Oil & Gas Commission						
Additional Severance Tax - Brine	\$7,287.38	\$7,235.02	0.7%	\$42,573.43	\$35,971.03	18.4%
Ark. Beef Council						
Beef Council - State	\$42,154.61	\$37,689.00	11.8%	\$174,955.42	\$187,623.34	-6.8%
Beef Council - National	\$42,154.61	\$37,689.00	11.8%	\$174,955.41	\$187,623.34	-6.8%
Wheat Board						
Wheat Tax	\$873.03	\$1,027.25	-15.0%	\$59,249.18	\$104,604.71	-43.4%
Rice Board						
Rice Tax	\$918,367.84	\$941,596.04	-2.5%	\$2,666,772.47	\$2,619,680.47	1.8%
Ark. Natural & Cultural Resources Grant & Trust						
Add'l. Real Estate Transfer - 80%	\$2,874,259.30	\$2,610,808.64	10.1%	\$16,056,877.30	\$14,965,387.23	7.3%
Parks & Tourism						
Add'l Real Estate Transfer - 10%	\$359,282.41	\$326,351.08	10.1%	\$2,007,109.61	\$1,870,673.34	7.3%
Natural & Cultural Resources Historic Preservation						
Add'l Real Estate Transfer - 10%	\$359,282.41	\$326,351.08	10.1%	\$2,007,109.61	\$1,870,673.34	7.3%
Public Health						
DWI Reinstatement Fee 802/95	\$5,250.45	\$5,800.81	-9.5%	\$32,583.45	\$31,298.02	4.1%
DUI Reinstatement Fee 863/93	\$271.60	\$380.00	-28.5%	\$1,460.00	\$1,550.00	-5.8%
Amusement Machines	\$2,640.00	\$1,850.00	42.7%	\$45,340.05	\$41,138.18	10.2%
Disease & Pest Control						
Livestock & Poultry Vacc. Fee	\$60,383.79	\$52,238.21	15.6%	\$254,256.91	\$257,468.05	-1.2%
Petroleum Storage Tank						
Environmental Assurance Fee	\$608,889.22	\$672,799.43	-9.5%	\$3,243,983.74	\$3,429,932.49	-5.4%

	<b>November 2024</b>	<b>November 2023</b>	<b>Percent Change</b>	<b>Five Months 2024 - 2025</b>	<b>Five Months 2023 - 2024</b>	<b>Percent Change</b>
Commercial Drivers License						
Driver's Search Fee	\$1,799.00	\$188,698.00	-99.0%	\$796,386.35	\$805,041.00	-1.1%
Commercial Drivers License Fee	\$53,788.96	\$66,890.95	-19.6%	\$315,220.47	\$340,371.53	-7.4%
CDL Fund - Expedited Title Fee	\$257,902.83	\$180,687.06	42.7%	\$1,382,107.10	\$894,429.89	54.5%
CDL Fund - Title Application Fee	\$1,065.62	\$1,147.42	-7.1%	\$10,389.25	\$10,196.97	1.9%
Swine Testing						
Swine Testing Fee	\$527.00	\$5.00	10,440.0%	\$554.00	\$2,470.00	-77.6%
Telecommunication Equipment						
Local Exchange Carrier Surcharge	\$49,757.81	\$49,399.25	0.7%	\$249,930.59	\$203,399.85	22.9%
Conservation Tax						
Sales & Use Tax - 1/8 cent	\$9,108,220.89	\$8,894,756.46	2.4%	\$45,940,908.33	\$45,097,241.85	1.9%
Arkansas Corn and Grain Promotion						
Corn & Grain Assessment	\$97,843.68	\$148,406.61	-34.1%	\$484,978.37	\$501,073.38	-3.2%
Catfish Promotion Board						
Catfish Feed Assessment	\$3,003.01	\$2,271.92	32.2%	\$19,080.86	\$16,649.71	14.6%
Game Protection						
Fines & Interest	\$70,375.90	\$75,747.62	-7.1%	\$418,740.04	\$401,861.96	4.2%
Public School						
Amusement Machines	\$0.00	\$0.00		\$30,000.00	\$30,000.00	
Breast Cancer Research (UAMS)						
Additonal Tobacco Tax	\$65,046.58	\$70,615.36	-7.9%	\$336,958.96	\$347,217.27	-3.0%
Breast Cancer/Komen License Plate	\$12,287.01	\$13,525.00	-9.2%	\$69,806.54	\$68,506.54	1.9%
Breast Cancer Control (Health Dept.)						
Additional Tobacco Tax	\$232,425.97	\$252,381.78	-7.9%	\$1,204,171.66	\$1,240,937.39	-3.0%
Aging and Adult Services (Meals on Wheels)						
Additional Tobacco Tax	\$138,660.11	\$157,126.70	-11.8%	\$734,678.82	\$769,428.12	-4.5%
UAMS						
Additional Tobacco Tax	\$28,631.62	\$31,106.89	-8.0%	\$148,379.12	\$152,941.44	-3.0%
<u>Property Tax Relief - Amendment 79</u>						
Sales & Use Tax - 1/2 cent	\$32,442,401.38	\$32,103,907.70	1.1%	\$162,302,627.17	\$161,015,325.00	0.8%
Dyed Diesel Tax - 87/07	\$103,008.06	\$92,932.98	10.8%	\$523,620.76	\$510,041.35	2.7%
<u>Education Adequacy</u>						
Sales & Use Tax - 7/8 cent	\$56,780,294.16	\$56,185,818.10	1.1%	\$286,205,558.48	\$281,813,158.53	1.6%
Dyed Diesel Tax - 87/07	\$180,567.24	\$162,906.04	10.8%	\$917,876.55	\$894,072.81	2.7%
<u>In God We Trust</u>						
Special License Plate Fee - 726/05	\$9,679.49	\$10,125.31	-4.4%	\$56,110.56	\$53,752.43	4.4%
<b><u>REVENUE DIVISION:</u></b>						
<b><u>TOTAL SPECIAL REVENUES COLLECTED</u></b>	<b>\$164,311,156.51</b>	<b>\$172,214,531.57</b>	<b>-4.6%</b>	<b>\$856,791,133.82</b>	<b>\$856,016,653.90</b>	<b>0.1%</b>