

ARKANSAS REVENUE REPORT

July 2025

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

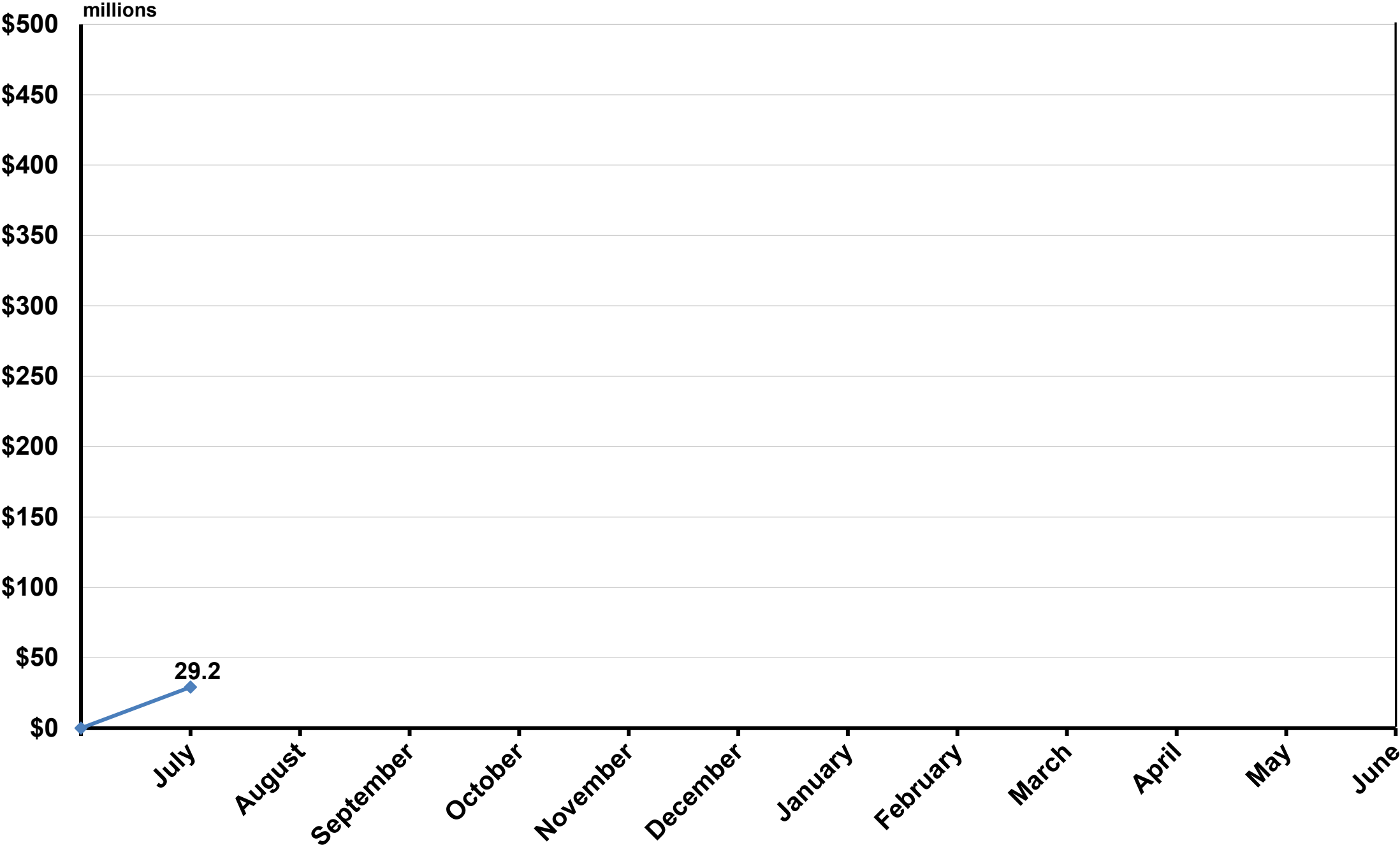
Prepared by: THE BUREAU OF LEGISLATIVE RESEARCH

COMPARISON OF THE FIRST MONTH OF THE 2025-2026 FISCAL YEAR
 DISTRIBUTION OF GROSS GENERAL REVENUES
 WITH THE SAME PERIOD OF THE 2024-2025 FISCAL YEAR
State Fiscal Year is July 1, 2025 through June 30, 2026

Collections of Gross General Revenues year-to-date of approximately \$636.82 million have increased \$21.0 million, or 3.4% above the \$615.79 million collected last fiscal year-to-date. Net General Revenue Available for distribution of \$557.5 million increased \$29.8 million, or 5.6% from the \$527.69 million available for distribution in July 2024.

	2025-2026	2024-2025	Change
GROSS GENERAL REVENUES	\$638,877,413	\$616,949,471	3.6%
Less Claims & Taxes Erroneously Paid	\$49,159	\$273,201	
Uncollected Checks	\$178,483	\$115,341	
EFT Reversals	\$1,831,887	\$774,826	
ADJUSTED GENERAL REVENUES	\$636,817,884	\$615,786,104	3.4%
Less State Central Services Fund	\$12,736,358	\$12,108,511	5.2%
Constitutional Officers' Fund	\$6,368,179	\$6,059,189	5.1%
City-County Tourist Facilities	\$221,977	\$221,977	
Corporate Income Tax Refunds	\$287,288	\$3,663,351	-92.2%
Water Waste Pollution Abatement Bond	\$1,300,000	\$1,300,000	
Educational Excellence Trust Fund	\$40,323,853	\$39,779,834	1.4%
Economic Development Incentive	\$1,283,575	\$2,013,580	-36.3%
Recycling Tax Credit	\$0	\$0	
Wood Energy Credit	\$0	\$0	
College Savings Bond Fund	\$0	\$0	
Educational Adequacy Fund	\$3,564,697	\$3,516,605	1.4%
Amendment 82 Bonds	\$0	\$0	
GR Highway Casino Gaming	\$0	\$0	
Individual Income Tax Refunds	\$13,250,808	\$19,431,599	-31.8%
NET AVAILABLE FOR DISTRIBUTION	\$557,481,149	\$527,691,458	5.6%

Cumulative Deviation From DFA Net General Revenue Available For Distribution Forecast



	July 2025	July 2024	Percent Change	One Month 2025 - 2026	One Month 2024 - 2025	Percent Change
<u>GENERAL REVENUES COLLECTED BY THE REVENUE DIVISION</u>						
Gross Receipt Taxes	\$305,777,563.32	\$295,701,621.47	3.4%	\$305,777,563.32	\$295,701,621.47	3.4%
<u>Income Taxes</u>						
Corporate - Final Payments	\$5,420,678.84	\$7,341,325.57	-26.2%	\$5,420,678.84	\$7,341,325.57	-26.2%
Corporate - Estimates	\$18,812,818.13	\$15,613,955.37	20.5%	\$18,812,818.13	\$15,613,955.37	20.5%
Individual - Final Payments	\$13,669,378.38	\$11,949,195.20	14.4%	\$13,669,378.38	\$11,949,195.20	14.4%
Individual - Withholding - Monthly	\$222,816,418.04	\$225,215,821.25	-1.1%	\$222,816,418.04	\$225,215,821.25	-1.1%
Individual - Estimates	\$16,130,802.63	\$4,759,635.50	238.9%	\$16,130,802.63	\$4,759,635.50	238.9%
Pass-through Entity	\$2,651,748.55	\$2,401,968.77	10.4%	\$2,651,748.55	\$2,401,968.77	10.4%
Pass-through Entity - Estimates	\$4,948,531.86	\$3,366,149.90	47.0%	\$4,948,531.86	\$3,366,149.90	47.0%
Total Income Taxes	\$284,450,376.43	\$270,648,051.56	5.1%	\$284,450,376.43	\$270,648,051.56	5.1%
<u>Cigarette and Tobacco Taxes</u>						
Cigarette Tax	\$9,177,344.62	\$10,722,508.45	-14.4%	\$9,177,344.62	\$10,722,508.45	-14.4%
Cigar and Tobacco Taxes	\$5,676,573.40	\$6,325,105.38	-10.3%	\$5,676,573.40	\$6,325,105.38	-10.3%
Cigarette Paper Tax	\$67,242.27	\$71,979.29	-6.6%	\$67,242.27	\$71,979.29	-6.6%
Total Cigarette and Tobacco Taxes	\$14,921,160.29	\$17,119,593.12	-12.8%	\$14,921,160.29	\$17,119,593.12	-12.8%
<u>Alcoholic Beverage Taxes</u>						
Liquor Tax	\$933,674.74	\$936,852.13	-0.3%	\$933,674.74	\$936,852.13	-0.3%
Liquor Permits	\$863,125.00	\$951,375.00	-9.3%	\$863,125.00	\$951,375.00	-9.3%
Retail Beer Tax	\$1,576,464.81	\$1,532,761.38	2.9%	\$1,576,464.81	\$1,532,761.38	2.9%
Beer Permits	\$159,422.50	\$206,202.50	-22.7%	\$159,422.50	\$206,202.50	-22.7%
Wine Distribution Tax	\$261,559.00	\$262,000.00	-0.2%	\$261,559.00	\$262,000.00	-0.2%
Small Winery Tax	\$10,537.15	\$10,215.91	3.1%	\$10,537.15	\$10,215.91	3.1%
Wine Permits	\$64,987.50	\$77,275.00	-15.9%	\$64,987.50	\$77,275.00	-15.9%
Liquor Enforcement Tax	\$36,632.63	\$37,049.46	-1.1%	\$36,632.63	\$37,049.46	-1.1%
Wine Distribution Enforcement Tax	\$6,937.00	\$6,844.00	1.4%	\$6,937.00	\$6,844.00	1.4%
Winery Enforcement Tax	\$288.00	\$278.00	3.6%	\$288.00	\$278.00	3.6%
Beer Enforcement Tax	\$35,514.26	\$32,690.00	8.6%	\$35,514.26	\$32,690.00	8.6%
ABC Permit Violations	\$350.00	\$22,600.00	-98.5%	\$350.00	\$22,600.00	-98.5%
Light Wine Enforcement Tax	\$433.00	\$422.00	2.6%	\$433.00	\$422.00	2.6%
Light Wine Tax	\$4,703.00	\$4,520.00	4.0%	\$4,703.00	\$4,520.00	4.0%
Light Liquor Tax	\$126,402.00	\$122,820.00	2.9%	\$126,402.00	\$122,820.00	2.9%
Hard Cider Permits	\$550.00	\$600.00	-8.3%	\$550.00	\$600.00	-8.3%
Total Alcoholic Beverage Taxes	\$4,081,580.59	\$4,204,505.38	-2.9%	\$4,081,580.59	\$4,204,505.38	-2.9%
<u>Racing Taxes</u>						
Dog Racing	\$21,875.49	\$12,929.15	69.2%	\$21,875.49	\$12,929.15	69.2%
Horse Racing	\$51,618.85	\$59,490.48	-13.2%	\$51,618.85	\$59,490.48	-13.2%
Casino License Fee	\$0.00	\$250,000.00	-100.0%	\$0.00	\$250,000.00	-100.0%

	July 2025	July 2024	Percent Change	One Month 2025 - 2026	One Month 2024 - 2025	Percent Change
Casino Gaming Tax	\$6,482,212.34	\$6,344,484.40	2.2%	\$6,482,212.34	\$6,344,484.40	2.2%
Paid Fantasy Sports [19-6-201]	\$574,913.73	\$394,753.32	45.6%	\$574,913.73	\$394,753.32	45.6%
Total Racing Taxes	\$7,130,620.41	\$7,061,657.35	1.0%	\$7,130,620.41	\$7,061,657.35	1.0%
<u>Severance Tax - 3/4</u>	\$894,676.05	\$889,199.08	0.6%	\$894,676.05	\$889,199.08	0.6%
<u>Natural Gas Severance Tax</u>	\$675,000.00	\$341,204.78	97.8%	\$675,000.00	\$341,204.78	97.8%
<u>Real Estate Transfer Tax</u>	\$2,259,478.66	\$2,035,041.03	11.0%	\$2,259,478.66	\$2,035,041.03	11.0%
<u>Fines, Penalties and Court Cost</u>	\$24,357.06	\$21,799.30	11.7%	\$24,357.06	\$21,799.30	11.7%
<u>DWI Reinstatement Fee</u>	\$9,229.10	\$9,083.49	1.6%	\$9,229.10	\$9,083.49	1.6%
<u>DUI Reinstatement Fee</u>	\$300.00	\$405.00	-25.9%	\$300.00	\$405.00	-25.9%
<u>Dyed Distillate Special Fuel Gallonage Tax</u>	\$1,022,454.53	\$1,079,515.11	-5.3%	\$1,022,454.53	\$1,079,515.11	-5.3%
<u>Car Wash Fees</u>	\$112,192.66	\$89,816.80	24.9%	\$112,192.66	\$89,816.80	24.9%
<u>Miscellaneous Taxes</u>						
Vending Machine Decal	\$293,070.92	\$235,154.40	24.6%	\$293,070.92	\$235,154.40	24.6%
Bingo Registration	\$6,280.00	\$4,460.00	40.8%	\$6,280.00	\$4,460.00	40.8%
Bingo Gross Receipts	\$8,390.66	\$13,202.35	-36.4%	\$8,390.66	\$13,202.35	-36.4%
Total Miscellaneous Taxes	\$307,741.58	\$252,816.75	21.7%	\$307,741.58	\$252,816.75	21.7%
<u>SUBTOTAL REVENUE DIVISION</u>	\$621,666,730.68	\$599,454,310.22	3.7%	\$621,666,730.68	\$599,454,310.22	3.7%
<u>GENERAL REVENUES</u>						
<u>Secretary of State</u>						
Franchise Tax	\$870,879.09	\$690,654.07	26.1%	\$870,879.09	\$690,654.07	26.1%
<u>Insurance Department</u>						
Premium Tax	\$211,933.93	\$386,932.40	-45.2%	\$211,933.93	\$386,932.40	-45.2%
Unclaimed Property	\$15,550,007.34	\$15,848,023.76	-1.9%	\$15,550,007.34	\$15,848,023.76	-1.9%
State Highway & Transportation Dept.						
Motor Carrier Fees	\$15,188.48	\$17,814.93	-14.7%	\$15,188.48	\$17,814.93	-14.7%
Large Truck Speeding Fine	\$4,754.40	\$4,851.40	-2.0%	\$4,754.40	\$4,851.40	-2.0%
State Securities Department						
Securities Fees	\$476,916.78	\$393,956.49	21.1%	\$476,916.78	\$393,956.49	21.1%
Commissioner of State Lands						
Mineral Royalties & Leases	\$0.00	\$8,586.00	-100.0%	\$0.00	\$8,586.00	-100.0%
Attorney General						
Professional Fund Raiser Fee	\$5,370.00	\$9,280.00	-42.1%	\$5,370.00	\$9,280.00	-42.1%

	July 2025	July 2024	Percent Change	One Month 2025 - 2026	One Month 2024 - 2025	Percent Change
Department of Finance & Administration						
Miscellaneous License-Temp	\$38,866.88	\$25,267.33	53.8%	\$38,866.88	\$25,267.33	53.8%
Multi Tax Holding Account	\$36,765.46	\$109,794.87	-66.5%	\$36,765.46	\$109,794.87	-66.5%
<u>TOTAL GENERAL REVENUES</u>	<u>\$638,877,413.04</u>	<u>\$616,949,471.47</u>	<u>3.6%</u>	<u>\$638,877,413.04</u>	<u>\$616,949,471.47</u>	<u>3.6%</u>
<u>SPECIAL REVENUES COLLECTED BY THE REVENUE DIVISION BY BENEFITING FUND OR ACCOUNT:</u>						
<u>State Central Services</u>						
Driver's License Vision Test	\$238,283.33	\$247,398.55	-3.7%	\$238,283.33	\$247,398.55	-3.7%
Gross Receipt Tax Permit	\$37,082.31	\$33,672.80	10.1%	\$37,082.31	\$33,672.80	10.1%
Liability Insurance Reinstatement Fee	\$0.00	\$60.00	-100.0%	\$0.00	\$60.00	-100.0%
Special License Plate Fee	\$429,120.19	\$368,229.97	16.5%	\$429,120.19	\$368,229.97	16.5%
Special Drivers License [27-16-801 806]	\$2,836.67	\$55,237.23	-94.9%	\$2,836.67	\$55,237.23	-94.9%
Validation Decal Fee [27-14-1015]	\$288,565.17	\$264,460.41	9.1%	\$288,565.17	\$264,460.41	9.1%
DWI Reinstatement Fee [5-65-119(b)]	\$30,456.06	\$29,975.50	1.6%	\$30,456.06	\$29,975.50	1.6%
Rental Car Search [27-50-906]	\$23.00	\$123.00	-81.3%	\$23.00	\$123.00	-81.3%
Total State Central Services	<u>\$1,026,366.73</u>	<u>\$999,157.46</u>	<u>2.7%</u>	<u>\$1,026,366.73</u>	<u>\$999,157.46</u>	<u>2.7%</u>
<u>Highway and Transportation Department</u>						
Motor Vehicle Trip Permits	\$77,814.00	\$46,596.00	67.0%	\$77,814.00	\$46,596.00	67.0%
Motor Vehicle Licenses	\$13,631,782.59	\$13,886,224.36	-1.8%	\$13,631,782.59	\$13,886,224.36	-1.8%
Motor Fuels Tax	\$34,233,010.24	\$35,713,913.57	-4.1%	\$34,233,010.24	\$35,713,913.57	-4.1%
Motor Fuels Tax '79 [26-55-205(b)]	\$1,823,037.61	\$1,901,964.63	-4.1%	\$1,823,037.61	\$1,901,964.63	-4.1%
Motor Fuels Tax Inc '73 [26-55-205 26-56-201]	\$1,823,037.61	\$1,901,964.63	-4.1%	\$1,823,037.61	\$1,901,964.63	-4.1%
Motor Fuel Interstate Users	\$462,587.55	\$512,293.40	-9.7%	\$462,587.55	\$512,293.40	-9.7%
Cotton Trailer Registration Permit	\$2,439.00	\$3,531.00	-30.9%	\$2,439.00	\$3,531.00	-30.9%
Electric/Hybrid Vehicle Registration Fee	\$515,396.39	\$369,560.16	39.5%	\$515,396.39	\$369,560.16	39.5%
Driver Search Fees [27-50-912 27-23-118]	\$1,313,394.00	\$741,534.00	77.1%	\$1,313,394.00	\$741,534.00	77.1%
Natural Gas Severance	\$1,074,623.92	\$0.00		\$1,074,623.92	\$0.00	
Motor Fuel Wholesale Tax	\$4,027,620.07	\$4,257,420.02	-5.4%	\$4,027,620.07	\$4,257,420.02	-5.4%
Distillate Spec Fuel Wholesale Tax	\$3,471,289.13	\$3,515,439.77	-1.3%	\$3,471,289.13	\$3,515,439.77	-1.3%
Total Highway and Transportation Department	<u>\$62,456,032.11</u>	<u>\$62,850,441.54</u>	<u>-0.6%</u>	<u>\$62,456,032.11</u>	<u>\$62,850,441.54</u>	<u>-0.6%</u>
<u>State Police</u>						
Commercial Drivers Lic. Test	\$49,010.00	\$50,161.00	-2.3%	\$49,010.00	\$50,161.00	-2.3%
Liability Insurance Fine	\$750.00	\$625.00	20.0%	\$750.00	\$625.00	20.0%
Driver's License Inc. [27-16-801]	\$491,209.36	\$472,729.04	3.9%	\$491,209.36	\$472,729.04	3.9%
Drive Out License	\$154.00	\$144.00	6.9%	\$154.00	\$144.00	6.9%
Driver Test Fee	\$0.00	\$9.10	-100.0%	\$0.00	\$9.10	-100.0%
Addl Driver Search Fees [27-23-117]	\$238,192.50	\$147,300.00	61.7%	\$238,192.50	\$147,300.00	61.7%
VIN Inspection Fee [27-14-725]	\$69,435.98	\$65,575.64	5.9%	\$69,435.98	\$65,575.64	5.9%
Total State Police	<u>\$848,751.84</u>	<u>\$736,543.78</u>	<u>15.2%</u>	<u>\$848,751.84</u>	<u>\$736,543.78</u>	<u>15.2%</u>

	July 2025	July 2024	Percent Change	One Month 2025 - 2026	One Month 2024 - 2025	Percent Change
Miscellaneous Agencies						
Prostate Cancer Foundation-Add. Tobacco Tax	\$8,871.58	\$10,162.00	-12.7%	\$8,871.58	\$10,162.00	-12.7%
Forestry Commission						
Timber Severance	\$306,903.78	\$289,358.97	6.1%	\$306,903.78	\$289,358.97	6.1%
Boating Safety						
Motor Boat Registration	\$128,349.96	\$131,762.53	-2.6%	\$128,349.96	\$131,762.53	-2.6%
County Aid						
Severance Tax - 1/4	\$170,899.86	\$316,600.71	-46.0%	\$170,899.86	\$316,600.71	-46.0%
Real Estate Transfer [26-60-105]	\$63,939.79	\$39,002.27	63.9%	\$63,939.79	\$39,002.27	63.9%
Add.Severance Tax [26-58-113]	\$94,389.05	\$85,260.45	10.7%	\$94,389.05	\$85,260.45	10.7%
Aeronautics Department						
Aviation Sales Tax	\$2,268,791.08	\$1,145,687.32	98.0%	\$2,268,791.08	\$1,145,687.32	98.0%
Soybean Board						
Soybean Tax - State	\$71,123.10	\$76,086.23	-6.5%	\$71,123.10	\$76,086.23	-6.5%
Soybean Tax - National	\$70,114.77	\$75,335.85	-6.9%	\$70,114.77	\$75,335.85	-6.9%
Oil Museum						
Severance Tax - Oil & Brine	\$4,801.98	\$5,617.09	-14.5%	\$4,801.98	\$5,617.09	-14.5%
Clerks Continuing Education						
Real Estate Transfer [26-60-105]	\$124,742.27	\$124,742.27		\$124,742.27	\$124,742.27	
Oil & Gas Commission						
Additional Severance Tax - Brine	\$8,823.11	\$8,746.85	0.9%	\$8,823.11	\$8,746.85	0.9%
Ark. Beef Council						
Beef Council - State	\$28,543.29	\$30,286.52	-5.8%	\$28,543.29	\$30,286.52	-5.8%
Beef Council - National	\$28,543.29	\$30,286.51	-5.8%	\$28,543.29	\$30,286.51	-5.8%
Wheat Board						
Wheat Tax	\$23,886.54	\$44,900.83	-46.8%	\$23,886.54	\$44,900.83	-46.8%
Rice Board						
Rice Tax	\$209,592.12	\$120,393.42	74.1%	\$209,592.12	\$120,393.42	74.1%
Ark. Natural & Cultural Resources Grant & Trust						
Add'l. Real Estate Transfer - 80%	\$4,015,082.15	\$3,617,850.72	11.0%	\$4,015,082.15	\$3,617,850.72	11.0%
Parks & Tourism						
Add'l Real Estate Transfer - 10%	\$501,885.25	\$452,231.34	11.0%	\$501,885.25	\$452,231.34	11.0%

	July 2025	July 2024	Percent Change	One Month 2025 - 2026	One Month 2024 - 2025	Percent Change
Natural & Cultural Resources Historic Preservation						
Add'l Real Estate Transfer - 10%	\$501,885.25	\$452,231.34	11.0%	\$501,885.25	\$452,231.34	11.0%
Public Health						
DWI Reinstatement Fee [5-65-119(a)]	\$6,460.39	\$6,358.45	1.6%	\$6,460.39	\$6,358.45	1.6%
DUI Reinstatement Fee [5-65-310]	\$200.00	\$270.00	-25.9%	\$200.00	\$270.00	-25.9%
Amusement Machines	\$21,855.05	\$16,707.55	30.8%	\$21,855.05	\$16,707.55	30.8%
Disease & Pest Control						
Livestock & Poultry Vacc. Fee	\$40,346.21	\$42,045.21	-4.0%	\$40,346.21	\$42,045.21	-4.0%
Petroleum Storage Tank						
Environmental Assurance Fee	\$652,168.96	\$654,868.81	-0.4%	\$652,168.96	\$654,868.81	-0.4%
Commercial Drivers License						
Driver's Search Fee	\$399,211.00	\$199,756.00	99.8%	\$399,211.00	\$199,756.00	99.8%
Commercial Drivers License Fee	\$68,807.25	\$64,911.10	6.0%	\$68,807.25	\$64,911.10	6.0%
CDL Fund - Expedited Title Fee	\$227,328.57	\$288,392.13	-21.2%	\$227,328.57	\$288,392.13	-21.2%
CDL Fund - Title Application Fee	\$3,572.90	\$3,436.33	4.0%	\$3,572.90	\$3,436.33	4.0%
Swine Testing						
Swine Testing Fee	\$26.00	\$0.00		\$26.00	\$0.00	
Telecommunication Equipment						
Local Exchange Carrier Surcharge	\$49,928.66	\$50,054.25	-0.3%	\$49,928.66	\$50,054.25	-0.3%
Conservation Tax						
Sales & Use Tax - 1/8 cent	\$9,526,739.69	\$9,175,768.81	3.8%	\$9,526,739.69	\$9,175,768.81	3.8%
Arkansas Corn and Grain Promotion						
Corn & Grain Assessment	\$18,730.80	\$55,609.04	-66.3%	\$18,730.80	\$55,609.04	-66.3%
Catfish Promotion Board						
Catfish Feed Assessment	\$2,592.88	\$2,932.02	-11.6%	\$2,592.88	\$2,932.02	-11.6%
Game Protection						
Fines & Interest	\$105,635.53	\$93,489.34	13.0%	\$105,635.53	\$93,489.34	13.0%
Public School						
Amusement Machines	\$30,000.00	\$30,000.00		\$30,000.00	\$30,000.00	
Breast Cancer Research (UAMS)						
Additonal Tobacco Tax	\$62,581.58	\$71,718.48	-12.7%	\$62,581.58	\$71,718.48	-12.7%
Breast Cancer/Komen License Plate	\$16,100.00	\$15,520.15	3.7%	\$16,100.00	\$15,520.15	3.7%
Breast Cancer Control (Health Dept.)						
Additional Tobacco Tax	\$223,652.76	\$256,322.80	-12.7%	\$223,652.76	\$256,322.80	-12.7%

	July 2025	July 2024	Percent Change	One Month 2025 - 2026	One Month 2024 - 2025	Percent Change
Aging and Adult Services (Meals on Wheels)						
Additional Tobacco Tax	\$137,477.59	\$159,404.90	-13.8%	\$137,477.59	\$159,404.90	-13.8%
UAMS						
Additional Tobacco Tax	\$27,561.23	\$31,592.15	-12.8%	\$27,561.23	\$31,592.15	-12.8%
<u>Property Tax Relief - Amendment 79</u>						
Sales & Use Tax - 1/2 cent	\$33,711,694.50	\$32,205,063.80	4.7%	\$33,711,694.50	\$32,205,063.80	4.7%
Dyed Diesel Tax [26-56-224]	\$112,943.09	\$118,547.57	-4.7%	\$112,943.09	\$118,547.57	-4.7%
<u>Education Adequacy</u>						
Sales & Use Tax - 7/8 cent	\$59,155,196.87	\$56,463,611.66	4.8%	\$59,155,196.87	\$56,463,611.66	4.8%
Dyed Diesel Tax [26-56-224]	\$197,982.55	\$207,807.08	-4.7%	\$197,982.55	\$207,807.08	-4.7%
<u>In God We Trust</u>						
Special License Plate Fee [27-15-4903 4904]	\$13,831.43	\$13,111.45	5.5%	\$13,831.43	\$13,111.45	5.5%
<u>REVENUE DIVISION:</u>						
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	<u>\$177,774,944.39</u>	<u>\$171,869,985.08</u>	<u>3.4%</u>	<u>\$177,774,944.39</u>	<u>\$171,869,985.08</u>	<u>3.4%</u>