

ARKANSAS REVENUE REPORT

November 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**

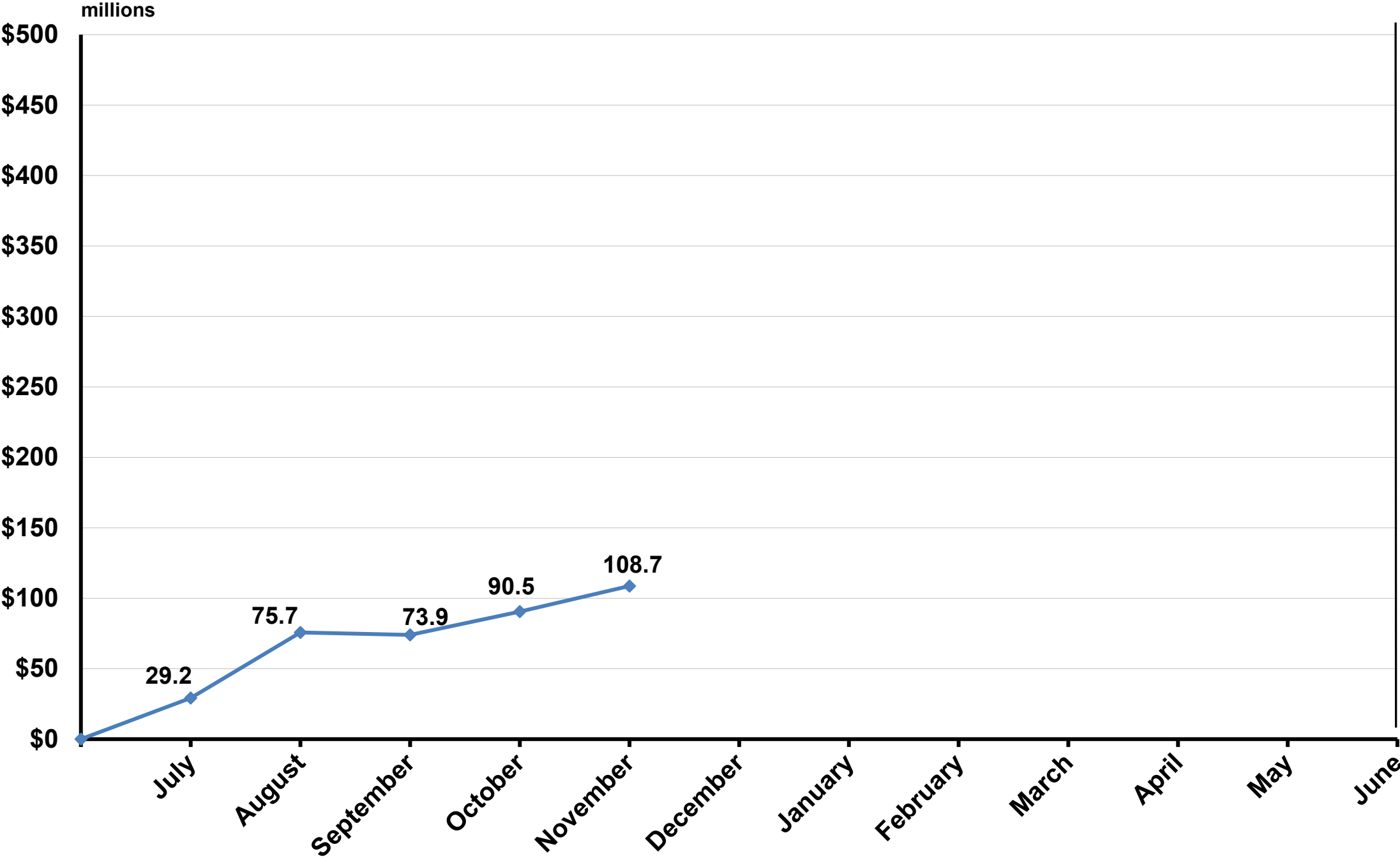
COMPARISON OF THE FIRST FIVE MONTHS OF THE 2025-2026 FISCAL YEAR
DISTRIBUTION OF GROSS GENERAL REVENUES
WITH THE SAME PERIOD OF THE 2024-2025 FISCAL YEAR

State Fiscal Year is July 1, 2025 through June 30, 2026

Collections of Gross General Revenues year-to-date of approximately \$3.31 billion have increased \$58.9 million, or 1.8% above the \$3.25 billion collected last fiscal year-to-date. Net General Revenue Available for distribution of \$2.82 billion increased \$81.2 million, or 3.0% from the \$2.74 billion available for distribution in November 2024.

	2025-2026	2024-2025	Change
GROSS GENERAL REVENUES	\$3,316,652,890	\$3,257,220,147	1.8%
Less Claims & Taxes Erroneously Paid	\$177,132	\$384,764	
Uncollected Checks	\$708,762	\$831,954	
EFT Reversals	\$6,967,545	\$6,143,029	
ADJUSTED GENERAL REVENUES	\$3,308,799,452	\$3,249,860,400	1.8%
Less State Central Services Fund	\$66,175,989	\$64,789,997	2.1%
Constitutional Officers' Fund	\$33,087,995	\$32,399,932	2.1%
City-County Tourist Facilities	\$443,954	\$443,954	
Corporate Income Tax Refunds	\$24,995,533	\$27,102,428	-7.8%
Water Waste Pollution Abatement Bond	\$6,400,000	\$6,400,000	
Educational Excellence Trust Fund	\$201,619,267	\$198,899,169	1.4%
Economic Development Incentive	\$4,998,194	\$9,155,028	-45.4%
Recycling Tax Credit	\$0	\$0	
Wood Energy Credit	\$0	\$0	
College Savings Bond Fund	\$1,463,139	\$1,863,115	
Educational Adequacy Fund	\$17,823,485	\$17,583,024	
Amendment 82 Bonds	\$0	\$0	
GR Highway Casino Gaming	\$0	\$0	
Individual Income Tax Refunds	\$133,398,192	\$154,037,122	-13.4%
NET AVAILABLE FOR DISTRIBUTION	\$2,818,393,704	\$2,737,186,631	3.0%

Cumulative Deviation From DFA Net General Revenue Available For Distribution Forecast



	November 2025	November 2024	Percent Change	Five Months 2025 - 2026	Five Months 2024 - 2025	Percent Change
<u>GENERAL REVENUES COLLECTED BY THE REVENUE DIVISION</u>						
Gross Receipt Taxes	\$309,134,997.07	\$299,998,417.47	3.0%	\$1,545,720,135.49	\$1,497,436,966.41	3.2%
<u>Income Taxes</u>						
Corporation - Final Payments	\$9,217,719.73	\$16,973,655.83	-45.7%	\$32,137,344.36	\$45,867,820.94	-29.9%
Corporation - Estimates	\$2,229,276.92	\$302,480.78	637.0%	\$109,342,745.29	\$123,233,034.72	-11.3%
Individual - Final Payments	\$24,952,080.81	\$13,229,637.73	88.6%	\$94,645,202.16	\$97,135,020.20	-2.6%
Individual - Withholding - Monthly	\$246,978,702.63	\$217,246,698.75	13.7%	\$1,155,843,483.62	\$1,113,436,028.16	3.8%
Individual - Estimates	\$7,170,674.60	\$11,030,625.28	-35.0%	\$88,898,277.68	\$87,086,370.77	2.1%
Pass-through Entity	\$2,715,835.21	\$1,767,104.84	53.7%	\$19,805,260.71	\$18,728,149.55	5.8%
Pass-through Entity - Estimates	\$3,554,096.90	\$2,251,335.84	57.9%	\$49,075,943.23	\$57,151,743.15	-14.1%
Total Income Taxes	\$296,818,386.80	\$262,801,539.05	12.9%	\$1,549,748,257.05	\$1,542,638,167.49	0.5%
<u>Cigarette and Tobacco Taxes</u>						
Cigarette Tax	\$9,157,635.30	\$9,003,677.05	1.7%	\$46,116,863.08	\$48,818,523.10	-5.5%
Cigar and Tobacco Taxes	\$5,949,654.87	\$6,224,323.53	-4.4%	\$29,359,344.24	\$30,905,259.41	-5.0%
Cigarette Paper Tax	\$67,837.81	\$75,485.91	-10.1%	\$338,166.38	\$367,964.40	-8.1%
Total Cigarette and Tobacco Taxes	\$15,175,127.98	\$15,303,486.49	-0.8%	\$75,814,373.70	\$80,091,746.91	-5.3%
<u>Alcoholic Beverage Taxes</u>						
Liquor Tax	\$1,003,515.16	\$992,979.26	1.1%	\$4,545,605.69	\$4,561,348.30	-0.3%
Liquor Permits	\$68,725.00	\$22,750.00	202.1%	\$1,167,345.00	\$1,233,057.50	-5.3%
Retail Beer Tax	\$1,270,743.94	\$1,437,971.48	-11.6%	\$7,241,805.11	\$7,668,146.52	-5.6%
Beer Permits	\$7,515.00	\$12,150.00	-38.1%	\$224,292.50	\$282,277.50	-20.5%
Wine Distribution Tax	\$293,997.00	\$316,212.00	-7.0%	\$1,234,653.96	\$1,281,164.72	-3.6%
Small Winery Tax	\$11,487.89	\$11,694.14	-1.8%	\$42,053.64	\$46,866.62	-10.3%
Wine Permits	\$6,700.00	\$5,000.00	34.0%	\$105,636.50	\$114,597.50	-7.8%
Liquor Enforcement Tax	\$41,419.17	\$39,191.21	5.7%	\$184,448.32	\$180,153.99	2.4%
Wine Distribution Enforcement Tax	\$7,551.00	\$7,908.00	-4.5%	\$32,713.95	\$33,353.00	-1.9%
Winery Enforcement Tax	\$315.05	\$324.05	-2.8%	\$1,159.95	\$1,298.72	-10.7%
Beer Enforcement Tax	\$26,150.37	\$30,836.02	-15.2%	\$154,523.89	\$166,641.08	-7.3%
ABC Permit Violations	\$7,600.00	\$0.00		\$49,525.00	\$57,950.00	-14.5%
Light Wine Enforcement Tax	\$302.00	\$257.00	17.5%	\$1,637.00	\$1,981.01	-17.4%
Light Wine Tax	\$3,522.00	\$2,307.00	52.7%	\$18,352.76	\$21,165.10	-13.3%
Light Liquor Tax	\$141,797.00	\$112,565.00	26.0%	\$670,833.96	\$557,286.19	20.4%
Hard Cider Permits	\$0.00	\$500.00	-100.0%	\$1,400.00	\$1,850.00	-24.3%
Total Alcoholic Beverage Taxes	\$2,891,340.58	\$2,992,645.16	-3.4%	\$15,675,987.23	\$16,209,137.75	-3.3%
<u>Racing Taxes</u>						
Dog Racing	\$3,691.33	\$19,129.71	-80.7%	\$71,429.60	\$72,335.36	-1.3%
Horse Racing	\$30,975.44	\$92,732.54	-66.6%	\$235,060.94	\$266,280.79	-11.7%
Casino License Fee	\$0.00	\$0.00		\$0.00	\$250,000.00	-100.0%
Casino Gaming Tax	\$4,494,387.70	\$4,001,288.50	12.3%	\$24,143,024.86	\$22,838,448.92	5.7%
Paid Fantasy Sports [19-6-201]	\$0.00	\$65.55	-100.0%	\$989,600.89	\$730,123.21	35.5%
Total Racing Taxes	\$4,529,054.47	\$4,113,216.30	10.1%	\$25,439,116.29	\$24,157,188.28	5.3%
<u>Severance Tax - 3/4</u>	\$640,322.02	\$898,428.83	-28.7%	\$3,339,798.00	\$4,287,578.55	-22.1%

	November 2025	November 2024	Percent Change	Five Months 2025 - 2026	Five Months 2024 - 2025	Percent Change
<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	
<u>Fines, Penalties and Court Cost</u>	\$24,312.19	\$21,629.49	12.4%	\$252,128.41	\$502,393.49	-49.8%
<u>DWI Reinstatement Fee</u>	\$6,594.24	\$7,500.64	-12.1%	\$45,009.35	\$46,547.75	-3.3%
<u>DUI Reinstatement Fee</u>	\$390.00	\$407.40	-4.3%	\$2,010.00	\$2,190.00	-8.2%
<u>Dyed Distillate Special Fuel Gallonage Tax</u>	\$816,437.96	\$932,061.59	-12.4%	\$4,835,875.17	\$4,711,715.04	2.6%
<u>Car Wash Fees</u>	\$111,307.26	\$123,090.07	-9.6%	\$582,193.27	\$580,672.21	0.3%
<u>Miscellaneous Taxes</u>						
Vending Machine Decal	\$1,191.60	\$1,049.40	13.6%	\$304,663.74	\$260,437.80	17.0%
Bingo Registration	\$565.00	\$630.00	-10.3%	\$12,005.54	\$8,385.00	43.2%
Bingo Gross Receipts	\$10,119.60	\$10,409.30	-2.8%	\$47,125.09	\$54,154.31	-13.0%
Total Miscellaneous Taxes	\$11,876.20	\$12,088.70	-1.8%	\$363,794.37	\$322,977.11	12.6%
<u>SUBTOTAL REVENUE DIVISION</u>	\$630,160,146.77	\$587,204,511.19	7.3%	\$3,225,101,466.65	\$3,174,270,069.31	1.6%
<u>GENERAL REVENUES</u>						
<u>Secretary of State</u>						
Franchise Tax	\$1,047,249.93	\$2,300,183.38	-54.5%	\$6,460,828.22	\$6,001,799.37	7.6%
<u>Insurance Department</u>						
Premium Tax	\$31,728,519.87	\$28,422,927.32	11.6%	\$65,356,319.16	\$57,506,731.33	13.6%
Labor Department						
Employment Agency Tax	\$0.00	\$0.00		\$0.00	\$60.00	-100.0%
State Auditor						
Unclaimed Property	\$0.00	\$0.00		\$15,550,007.34	\$15,848,023.76	-1.9%
State Highway & Transportation Dept.						
Motor Carrier Fees	\$35,192.48	\$20,310.96	73.3%	\$124,132.81	\$91,865.93	35.1%
Large Truck Speeding Fine	\$3,050.10	\$5,383.60	-43.3%	\$18,590.82	\$25,968.54	-28.4%
State Securities Department						
Securities Fees	\$1,378,868.70	\$992,563.00	38.9%	\$3,693,431.22	\$2,927,996.98	26.1%
Commissioner of State Lands						
Mineral Royalties & Leases	\$44,968.63	\$48,873.14	-8.0%	\$97,167.87	\$113,930.39	-14.7%
Attorney General						
Professional Fund Raiser Fee	\$0.00	\$6,570.00	-100.0%	\$16,870.00	\$30,190.00	-44.1%
Department of Finance & Administration						
Miscellaneous License-Temp	\$28,562.48	\$31,762.15	-10.1%	\$148,996.96	\$99,024.07	50.5%
Multi Tax Holding Account	(\$57,374.80)	\$109,585.94	-152.4%	\$85,079.21	\$304,487.06	-72.1%
<u>TOTAL GENERAL REVENUES</u>	\$664,369,184.16	\$619,142,670.68	7.3%	\$3,316,652,890.26	\$3,257,220,146.74	1.8%

	November 2025	November 2024	Percent Change	Five Months 2025 - 2026	Five Months 2024 - 2025	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	\$173,938.55	\$200,381.28	-13.2%	\$1,147,452.44	\$1,207,438.72	-5.0%
Gross Receipt Tax Permit	\$25,950.00	\$23,820.00	8.9%	\$167,382.31	\$148,591.55	12.6%
Liability Insurance Reinstatement Fee	\$0.00	\$0.00		\$40.00	(\$40.00)	
Special License Plate Fee	\$283,296.87	\$274,747.79	3.1%	\$1,717,903.82	\$1,629,353.71	5.4%
Special Drivers License [27-16-801 806]	\$63,328.97	\$58,163.79	8.9%	\$333,031.06	\$310,142.47	7.4%
Validation Decal Fee [27-14-1015]	\$194,008.70	\$200,051.37	-3.0%	\$1,195,987.48	\$1,182,448.23	1.1%
DWI Reinstatement Fee [5-65-119(b)]	\$21,761.03	\$24,752.07	-12.1%	\$148,530.88	\$153,607.50	-3.3%
Rental Car Search [27-50-906]	\$0.00	\$0.00		\$270.00	\$145.00	86.2%
Total State Central Services	\$762,284.12	\$781,916.30	-2.5%	\$4,710,597.99	\$4,631,687.18	1.7%
<u>Highway and Transportation Department</u>						
Motor Vehicle Trip Permits	\$21,252.00	\$51,810.00	-59.0%	\$203,313.00	\$169,488.00	20.0%
Motor Vehicle Licenses	\$8,901,008.67	\$9,095,881.05	-2.1%	\$54,303,279.53	\$55,038,410.05	-1.3%
Motor Fuels Tax	\$35,651,275.83	\$32,954,830.28	8.2%	\$179,847,233.81	\$176,928,726.85	1.6%
Motor Fuels Tax '79 [26-55-205(b)]	\$1,896,851.12	\$1,753,018.06	8.2%	\$9,573,753.63	\$9,421,417.24	1.6%
Motor Fuels Tax Inc '73 [26-55-205 26-56-201]	\$1,896,851.12	\$1,753,018.06	8.2%	\$9,573,753.63	\$9,421,417.24	1.6%
Motor Fuel Interstate Users	\$778,651.84	\$809,096.18	-3.8%	\$5,531,113.83	\$5,853,374.33	-5.5%
Cotton Trailer Registration Permit	\$976.00	\$0.00		\$36,032.27	\$35,084.32	2.7%
Electric/Hybrid Vehicle Registration Fee	\$380,339.37	\$310,168.03	22.6%	\$2,246,338.65	\$1,702,539.07	31.9%
Driver Search Fees [27-50-912 27-23-118]	\$10,152.00	\$4,386.00	131.5%	\$3,347,892.00	\$3,007,262.12	11.3%
Natural Gas Severance	\$1,400,141.83	\$704,511.34	98.7%	\$6,844,854.43	\$3,577,572.91	91.3%
Motor Fuel Wholesale Tax	\$4,153,594.17	\$3,795,982.29	9.4%	\$21,201,913.80	\$20,987,105.60	1.0%
Distillate Spec Fuel Wholesale Tax	\$3,675,355.50	\$3,469,534.52	5.9%	\$18,154,480.77	\$17,585,057.12	3.2%
Total Highway and Transportation Department	\$58,766,449.45	\$54,702,235.81	7.4%	\$310,863,959.35	\$303,727,454.85	2.3%
<u>State Police</u>						
Commercial Drivers Lic. Test	\$31,769.00	\$33,850.00	-6.1%	\$218,520.00	\$228,856.00	-4.5%
Liability Insurance Fine	\$475.00	\$650.00	-26.9%	\$3,025.00	\$3,200.00	-5.5%
Driver's License Inc. [27-16-801]	\$356,779.76	\$397,435.78	-10.2%	\$2,345,926.19	\$2,397,404.64	-2.1%
Drive Out License	\$132.00	\$118.00	11.9%	\$816.00	\$816.00	
Driver Test Fee	\$0.00	\$0.00		\$0.00	\$9.10	-100.0%
Addl Driver Search Fees [27-23-117]	\$1,380.00	\$562.50	145.3%	\$607,980.00	\$604,227.53	0.6%
VIN Inspection Fee [27-14-725]	\$57,605.37	\$46,415.22	24.1%	\$325,505.62	\$284,814.77	14.3%
Total State Police	\$448,141.13	\$479,031.50	-6.4%	\$3,501,772.81	\$3,519,328.04	-0.5%
<u>Miscellaneous Agencies</u>						
Prostate Cancer Foundation-Add. Tobacco Tax	\$8,936.16	\$9,231.94	-3.2%	\$45,103.89	\$47,781.69	-5.6%
<u>Forestry Commission</u>						
Timber Severance	\$333,588.17	\$364,512.99	-8.5%	\$1,664,745.18	\$1,702,324.93	-2.2%
<u>Boating Safety</u>						
Motor Boat Registration	\$25,906.40	\$30,983.21	-16.4%	\$342,562.80	\$360,290.78	-4.9%

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County Aid						
Severance Tax - 1/4	\$245,222.11	\$330,174.01	-25.7%	\$1,572,029.39	\$1,575,192.87	-0.2%
Real Estate Transfer [26-60-105]	\$203,969.41	\$179,659.47	13.5%	\$938,581.18	\$816,459.25	15.0%
Add.Severance Tax [26-58-113]	\$95,688.45	\$92,964.47	2.9%	\$463,470.17	\$463,567.64	0.0%
Aeronautics Department						
Aviation Sales Tax	\$947,565.97	\$800,417.50	18.4%	\$11,994,405.53	\$7,872,076.73	52.4%
Soybean Board						
Soybean Tax - State	\$747,657.85	\$808,762.10	-7.6%	\$1,298,202.39	\$1,506,945.45	-13.9%
Soybean Tax - National	\$747,657.82	\$807,655.77	-7.4%	\$1,293,557.55	\$1,500,088.17	-13.8%
Oil Museum						
Severance Tax - Oil & Brine	\$5,382.91	\$5,228.47	3.0%	\$29,461.02	\$27,883.41	5.7%
Clerks Continuing Education						
Real Estate Transfer [26-60-105]	\$0.00	\$0.00		\$124,742.27	\$124,742.27	
Oil & Gas Commission						
Additional Severance Tax - Brine	\$8,355.11	\$7,287.38	14.7%	\$42,443.83	\$42,573.43	-0.3%
Ark. Beef Council						
Beef Council - State	\$27,507.50	\$42,154.61	-34.7%	\$158,157.29	\$174,955.42	-9.6%
Beef Council - National	\$27,507.50	\$42,154.61	-34.7%	\$158,157.29	\$174,955.41	-9.6%
Wheat Board						
Wheat Tax	\$852.00	\$873.03	-2.4%	\$43,508.46	\$59,249.18	-26.6%
Rice Board						
Rice Tax	\$674,780.58	\$918,367.84	-26.5%	\$2,511,351.52	\$2,666,772.47	-5.8%
Ark. Natural & Cultural Resources Grant & Trust						
Add'l. Real Estate Transfer - 80%	\$3,263,508.05	\$2,874,259.30	13.5%	\$18,011,111.00	\$16,056,877.30	12.2%
Parks & Tourism						
Add'l Real Estate Transfer - 10%	\$407,938.30	\$359,282.41	13.5%	\$2,251,388.63	\$2,007,109.61	12.2%
Natural & Cultural Resources Historic Preservation						
Add'l Real Estate Transfer - 10%	\$407,938.30	\$359,282.41	13.5%	\$2,251,388.63	\$2,007,109.61	12.2%
Public Health						
DWI Reinstatement Fee [5-65-119(a)]	\$4,615.96	\$5,250.45	-12.1%	\$31,506.55	\$32,583.45	-3.3%
DUI Reinstatement Fee [5-65-310]	\$260.00	\$271.60	-4.3%	\$1,340.00	\$1,460.00	-8.2%
Amusement Machines	\$3,350.00	\$2,640.00	26.9%	\$42,912.32	\$45,340.05	-5.4%
Disease & Pest Control						
Livestock & Poultry Vacc. Fee	\$45,338.00	\$60,383.79	-24.9%	\$218,794.79	\$254,256.91	-13.9%
Petroleum Storage Tank						
Environmental Assurance Fee	\$654,489.31	\$608,889.22	7.5%	\$3,380,322.69	\$3,243,983.74	4.2%

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Commercial Drivers License						
Driver's Search Fee	\$4,008.00	\$1,799.00	122.8%	\$1,015,968.00	\$796,386.35	27.6%
Commercial Drivers License Fee	\$48,382.46	\$53,788.96	-10.1%	\$322,296.43	\$315,220.47	2.2%
CDL Fund - Expedited Title Fee	\$202,022.04	\$257,902.83	-21.7%	\$1,057,314.52	\$1,382,107.10	-23.5%
CDL Fund - Title Application Fee	\$1,160.74	\$1,065.62	8.9%	\$11,116.63	\$10,389.25	7.0%
Swine Testing						
Swine Testing Fee	\$1.00	\$527.00	-99.8%	\$50.00	\$554.00	-91.0%
Telecommunication Equipment						
Local Exchange Carrier Surcharge	\$51,702.91	\$49,757.81	3.9%	\$256,110.97	\$249,930.59	2.5%
Conservation Tax						
Sales & Use Tax - 1/8 cent	\$9,551,961.60	\$9,108,220.89	4.9%	\$48,455,900.89	\$45,940,908.33	5.5%
Arkansas Corn and Grain Promotion						
Corn & Grain Assessment	\$106,423.33	\$97,843.68	8.8%	\$542,188.92	\$484,978.37	11.8%
Catfish Promotion Board						
Catfish Feed Assessment	\$3,207.82	\$3,003.01	6.8%	\$17,661.08	\$19,080.86	-7.4%
Game Protection						
Fines & Interest	\$69,660.61	\$70,375.90	-1.0%	\$436,985.17	\$418,740.04	4.4%
Public School						
Amusement Machines	\$0.00	\$0.00		\$30,000.00	\$30,000.00	
Breast Cancer Research (UAMS)						
Additonal Tobacco Tax	\$63,012.47	\$65,046.58	-3.1%	\$318,072.05	\$336,958.96	-5.6%
Breast Cancer/Komen License Plate	\$12,080.62	\$12,287.01	-1.7%	\$69,065.04	\$69,806.54	-1.1%
Breast Cancer Control (Health Dept.)						
Additional Tobacco Tax	\$225,181.49	\$232,425.97	-3.1%	\$1,136,674.95	\$1,204,171.66	-5.6%
Aging and Adult Services (Meals on Wheels)						
Additional Tobacco Tax	\$137,069.84	\$138,660.11	-1.1%	\$693,362.12	\$734,678.82	-5.6%
UAMS						
Additional Tobacco Tax	\$27,746.24	\$28,631.62	-3.1%	\$140,061.61	\$148,379.12	-5.6%
<u>Property Tax Relief - Amendment 79</u>						
Sales & Use Tax - 1/2 cent	\$33,598,337.86	\$32,442,401.38	3.6%	\$169,446,145.92	\$162,302,627.17	4.4%
Dyed Diesel Tax [26-56-224]	\$90,746.02	\$103,008.06	-11.9%	\$537,283.63	\$523,620.76	2.6%
<u>Education Adequacy</u>						
Sales & Use Tax - 7/8 cent	\$58,884,484.16	\$56,780,294.16	3.7%	\$300,645,186.51	\$286,205,558.48	5.0%
Dyed Diesel Tax [26-56-224]	\$159,072.36	\$180,567.24	-11.9%	\$941,826.53	\$917,876.55	2.6%
<u>In God We Trust</u>						
Special License Plate Fee [27-15-4903 4904]	\$10,040.94	\$9,679.49	3.7%	\$59,648.80	\$56,110.56	6.3%
<u>REVENUE DIVISION:</u>						
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	\$172,111,193.07	\$164,311,156.51	4.7%	\$894,078,494.29	\$856,791,133.82	4.4%