

## ARKANSAS REVENUE REPORT

September 2026

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 THREE MONTHS OF THE 2026-2027 FISCAL YEAR  
 DISTRIBUTION OF GROSS GENERAL REVENUES  
 WITH THE SAME PERIOD OF THE 2025-2026 FISCAL YEAR

*State Fiscal Year is July 1, 2026 through June 30, 2027*

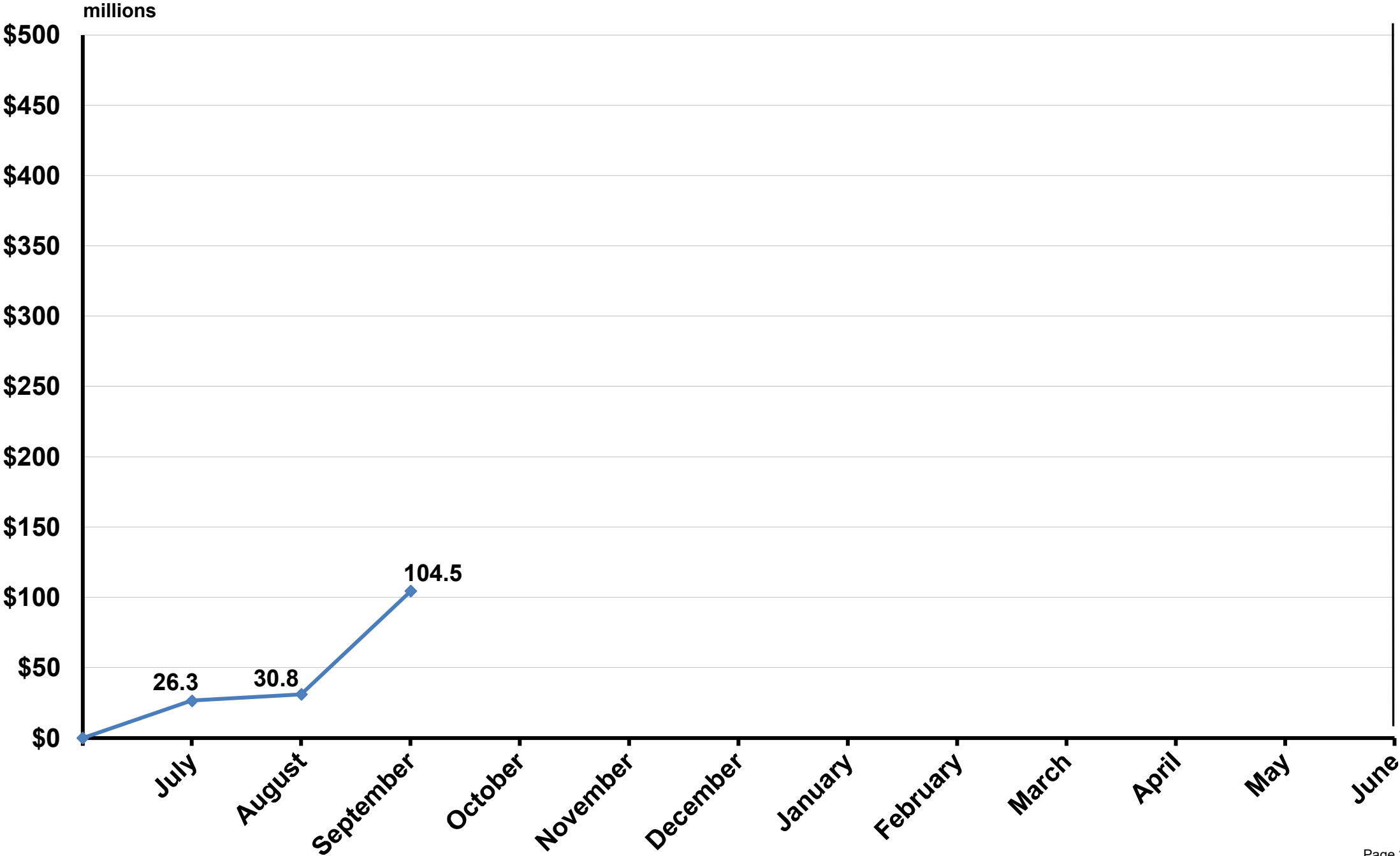
Collections of General Revenues year-to-date of approximately \$2.16 billion have increased \$146.7 million, or 7.3% above the \$2.02 billion collected last fiscal year-to-date. Net General Revenue Available for distribution of \$1.91 billion increased \$147.3 million, or 8.4% from the \$1.76 billion available for distribution in September 2025.

|                                       | 2026-2027                 | 2025-2026              | Change      |
|---------------------------------------|---------------------------|------------------------|-------------|
| <b>GROSS GENERAL REVENUES</b>         | \$2,171,666,037           | \$2,021,278,797        | 7.4%        |
| Less Claims & Taxes Erroneously Paid  | \$66,716                  | \$106,214              |             |
| Uncollected Checks                    | \$477,136                 | \$315,677              |             |
| EFT Reversals                         | \$7,867,604               | \$4,265,816            |             |
| <b>ADJUSTED GENERAL REVENUES</b>      | \$2,163,254,581           | \$2,016,591,091        | 7.3%        |
| Plus Major Hist Rehab                 | \$9,768,763               | \$0                    |             |
| Less State Central Services Fund      | \$43,265,092              | \$40,331,822           | 7.3%        |
| Constitutional Officers' Fund         | \$21,632,546              | \$20,165,911           | 7.3%        |
| City-County Tourist Facilities        | \$221,977                 | \$221,977              |             |
| Corporate Income Tax Refunds          | \$11,085,536              | \$7,219,723            | 53.5%       |
| Water Waste Pollution Abatement Bond  | \$3,900,000               | \$3,900,000            |             |
| Educational Excellence Trust Fund     | \$125,728,239             | \$120,971,560          | 3.9%        |
| Economic Development Incentive        | \$1,838,772               | \$2,835,897            | -35.2%      |
| Recycling Tax Credit                  | \$0                       | \$0                    |             |
| Wood Energy Credit                    | \$0                       | \$0                    |             |
| College Savings Bond Fund             | \$0                       | \$0                    |             |
| Educational Adequacy Fund             | \$11,114,590              | \$10,694,091           | 3.9%        |
| Amendment 82 Bonds                    | \$0                       | \$0                    |             |
| GR Highway Casino Gaming              | \$0                       | \$0                    |             |
| Individual Income Tax Refunds         | \$44,506,660              | \$47,843,311           | -7.0%       |
| <b>NET AVAILABLE FOR DISTRIBUTION</b> | <b>\$1,909,729,933.24</b> | <b>\$1,762,406,799</b> | <b>8.4%</b> |

|                                             |       |
|---------------------------------------------|-------|
| August 2026 Unemployment Rate (AR)*         | 3.9%  |
| August 2026 Labor Force Participation (AR)* | 59.1% |

\*As of September 2026

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



|                                                               | September<br>2026 | September<br>2025 | Percent<br>Change | Three Months<br>2026 - 2027 | Three Months<br>2025 - 2026 | Percent<br>Change |
|---------------------------------------------------------------|-------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------|
| <u>GENERAL REVENUES COLLECTED<br/>BY THE REVENUE DIVISION</u> |                   |                   |                   |                             |                             |                   |
| <u>Gross Receipt Taxes</u>                                    | \$328,150,117.00  | \$291,939,203.95  | 12.4%             | \$1,001,257,897.45          | \$926,336,549.99            | 8.1%              |
| <u>Income Taxes</u>                                           |                   |                   |                   |                             |                             |                   |
| Corporation - Final Payments                                  | \$6,653,325.47    | \$5,757,163.74    | 15.6%             | \$15,489,948.47             | \$13,309,838.20             | 16.4%             |
| Corporation - Estimates                                       | \$119,740,178.73  | \$70,618,451.86   | 69.6%             | \$143,564,137.77            | \$92,847,192.60             | 54.6%             |
| Individual - Final Payments                                   | \$17,494,785.24   | \$12,155,865.42   | 43.9%             | \$41,445,760.27             | \$42,640,196.37             | -2.8%             |
| Individual - Withholding - Monthly                            | \$215,575,847.66  | \$237,075,535.01  | -9.1%             | \$693,158,216.48            | \$683,821,638.96            | 1.4%              |
| Individual - Estimates                                        | \$58,466,876.97   | \$47,782,374.34   | 22.4%             | \$66,773,872.91             | \$73,811,980.32             | -9.5%             |
| Pass-through Entity                                           | \$8,978,028.38    | \$4,645,556.61    | 93.3%             | \$12,132,972.03             | \$14,391,881.54             | -15.7%            |
| Pass-through Entity - Estimates                               | \$36,866,351.86   | \$30,444,103.28   | 21.1%             | \$44,257,351.38             | \$40,983,348.88             | 8.0%              |
| Total Income Taxes                                            | \$463,775,394.31  | \$408,479,050.26  | 13.5%             | \$1,016,822,259.31          | \$961,806,076.87            | 5.7%              |
| <u>Cigarette and Tobacco Taxes</u>                            |                   |                   |                   |                             |                             |                   |
| Cigarette Tax                                                 | \$8,974,876.80    | \$9,142,774.78    | -1.8%             | \$28,053,884.39             | \$27,698,929.56             | 1.3%              |
| Cigar and Tobacco Taxes                                       | \$5,678,387.09    | \$5,928,264.34    | -4.2%             | \$17,906,717.49             | \$17,758,833.06             | 0.8%              |
| Cigarette Paper Tax                                           | \$61,227.52       | \$46,690.70       | 31.1%             | \$200,722.24                | \$205,318.73                | -2.2%             |
| Total Cigarette and Tobacco Taxes                             | \$14,714,491.41   | \$15,117,729.82   | -2.7%             | \$46,161,324.12             | \$45,663,081.35             | 1.1%              |
| <u>Alcoholic Beverage Taxes</u>                               |                   |                   |                   |                             |                             |                   |
| Liquor Tax                                                    | \$723,250.33      | \$906,886.39      | -20.2%            | \$2,744,334.17              | \$2,631,470.21              | 4.3%              |
| Liquor Permits                                                | \$47,225.00       | \$65,820.00       | -28.3%            | \$996,800.00                | \$1,033,320.00              | -3.5%             |
| Retail Beer Tax                                               | \$1,265,412.31    | \$1,495,371.23    | -15.4%            | \$4,204,337.85              | \$4,670,782.07              | -10.0%            |
| Beer Permits                                                  | \$8,600.00        | \$14,745.00       | -41.7%            | \$205,122.50                | \$199,527.50                | 2.8%              |
| Wine Distribution Tax                                         | \$233,713.92      | \$181,711.74      | 28.6%             | \$678,214.93                | \$700,524.96                | -3.2%             |
| Small Winery Tax                                              | \$6,302.50        | \$5,900.00        | 6.8%              | \$22,356.37                 | \$23,828.35                 | -6.2%             |
| Wine Permits                                                  | \$4,987.50        | \$9,215.00        | -45.9%            | \$83,350.00                 | \$88,902.50                 | -6.2%             |
| Liquor Enforcement Tax                                        | \$29,741.78       | \$36,007.98       | -17.4%            | \$111,683.39                | \$105,659.86                | 5.7%              |
| Wine Distribution Enforcement Tax                             | \$6,239.68        | \$4,849.95        | 28.7%             | \$17,925.35                 | \$18,690.95                 | -4.1%             |
| Winery Enforcement Tax                                        | \$174.00          | \$162.05          | 7.4%              | \$614.15                    | \$654.90                    | -6.2%             |
| Beer Enforcement Tax                                          | \$25,264.97       | \$32,412.92       | -22.1%            | \$86,954.98                 | \$102,535.19                | -15.2%            |
| ABC Permit Violations                                         | \$15,326.66       | \$9,000.00        | 70.3%             | \$72,564.98                 | \$32,625.00                 | 122.4%            |
| Light Wine Enforcement Tax                                    | \$424.19          | \$288.00          | 47.3%             | \$1,132.19                  | \$1,191.00                  | -4.9%             |
| Light Wine Tax                                                | \$4,882.82        | \$3,278.37        | 48.9%             | \$12,806.82                 | \$13,095.66                 | -2.2%             |
| Light Liquor Tax                                              | \$131,411.24      | \$140,001.50      | -6.1%             | \$432,387.24                | \$393,004.96                | 10.0%             |
| Layout Center Permit                                          | \$0.00            | \$0.00            |                   | \$50.00                     | \$0.00                      |                   |
| Hard Cider Permits                                            | \$0.00            | \$50.00           | -100.0%           | \$550.00                    | \$650.00                    | -15.4%            |
| Total Alcoholic Beverage Taxes                                | \$2,502,956.90    | \$2,905,700.13    | -13.9%            | \$9,671,184.92              | \$10,016,463.11             | -3.4%             |
| <u>Racing Taxes</u>                                           |                   |                   |                   |                             |                             |                   |
| Dog Racing                                                    | \$23,290.20       | \$13,864.85       | 68.0%             | \$45,387.76                 | \$51,314.23                 | -11.5%            |
| Horse Racing                                                  | \$92,370.67       | \$77,358.57       | 19.4%             | \$164,827.03                | \$172,551.02                | -4.5%             |
| Casino Gaming Tax                                             | \$4,704,187.62    | \$4,501,555.84    | 4.5%              | \$16,690,203.80             | \$15,456,475.42             | 8.0%              |
| Paid Fantasy Sports [19-6-201]                                | \$2.84            | \$2,498.15        | -99.9%            | \$476,453.28                | \$630,201.56                | -24.4%            |
| Total Racing Taxes                                            | \$4,819,851.33    | \$4,595,277.41    | 4.9%              | \$17,376,871.87             | \$16,310,542.23             | 6.5%              |

|                                                   | September<br>2026 | September<br>2025 | Percent<br>Change | Three Months<br>2026 - 2027 | Three Months<br>2025 - 2026 | Percent<br>Change |
|---------------------------------------------------|-------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------|
| <u>Severance Tax - 3/4</u>                        | \$776,691.78      | \$691,015.59      | 12.4%             | \$2,555,350.68              | \$2,032,058.33              | 25.8%             |
| <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>            | \$725,980.56      | \$145,236.00      | 399.9%            | \$2,130,569.53              | \$193,251.03                | 1,002.5%          |
| <u>DWI Reinstatement Fee</u>                      | \$544,203.81      | \$9,424.67        | 5,674.2%          | \$1,579,200.37              | \$26,586.64                 | 5,839.8%          |
| <u>DUI Reinstatement Fee</u>                      | \$0.00            | \$360.00          | -100.0%           | \$15.00                     | \$1,170.00                  | -98.7%            |
| <u>Dyed Distillate Special Fuel Gallonage Tax</u> | \$1,047,016.81    | \$1,010,653.42    | 3.6%              | \$3,054,117.34              | \$3,199,955.56              | -4.6%             |
| <u>Car Wash Fees</u>                              | \$110,267.96      | \$108,848.94      | 1.3%              | \$305,142.40                | \$357,651.05                | -14.7%            |
| <u>Miscellaneous Taxes</u>                        |                   |                   |                   |                             |                             |                   |
| Vending Machine Decal                             | \$919.85          | \$5,452.62        | -83.1%            | \$57,005.69                 | \$302,509.74                | -81.2%            |
| Bingo Registration                                | \$1,515.00        | \$1,450.00        | 4.5%              | \$8,620.00                  | \$10,010.54                 | -13.9%            |
| Bingo Gross Receipts                              | \$12,493.44       | \$8,257.46        | 51.3%             | \$40,057.19                 | \$27,384.71                 | 46.3%             |
| Total Miscellaneous Taxes                         | \$14,928.29       | \$15,160.08       | -1.5%             | \$105,682.88                | \$339,904.99                | -68.9%            |
| <u>SUBTOTAL REVENUE DIVISION</u>                  | \$817,181,900.16  | \$725,017,660.27  | 12.7%             | \$2,104,302,404.19          | \$1,969,566,079.47          | 6.8%              |
| <u>GENERAL REVENUES</u>                           |                   |                   |                   |                             |                             |                   |
| <u>Secretary of State</u>                         |                   |                   |                   |                             |                             |                   |
| Franchise Tax                                     | \$1,042,488.20    | \$1,307,816.52    | -20.3%            | \$2,944,861.19              | \$2,874,168.28              | 2.5%              |
| <u>Insurance Department</u>                       |                   |                   |                   |                             |                             |                   |
| Premium Tax                                       | \$3,751,754.31    | \$834,528.30      | 349.6%            | \$38,572,266.89             | \$31,268,221.57             | 23.4%             |
| Unclaimed Property                                | \$0.00            | \$0.00            |                   | \$15,050,145.02             | \$15,550,007.34             | -3.2%             |
| State Highway & Transportation Dept.              |                   |                   |                   |                             |                             |                   |
| Motor Carrier Fees                                | \$46,825.59       | \$20,663.84       | 126.6%            | \$96,774.56                 | \$60,883.13                 | 59.0%             |
| Large Truck Speeding Fine                         | \$4,410.11        | \$1,749.00        | 152.2%            | \$9,631.36                  | \$13,405.22                 | -28.2%            |
| State Securities Department                       |                   |                   |                   |                             |                             |                   |
| Securities Fees                                   | \$504,035.64      | \$585,898.08      | -14.0%            | \$1,649,034.24              | \$1,543,160.69              | 6.9%              |
| Commissioner of State Lands                       |                   |                   |                   |                             |                             |                   |
| Mineral Roalties & Leases                         | \$22,655.96       | \$0.00            |                   | \$60,599.00                 | \$23,002.40                 | 163.4%            |
| Professional Fund Raiser Fee                      | \$8,840.00        | \$5,110.00        | 73.0%             | \$13,586.00                 | \$10,480.00                 | 29.6%             |
| Department of Finance & Administration            |                   |                   |                   |                             |                             |                   |
| Miscellaneous License-Temp                        | \$26,885.62       | \$39,694.36       | -32.3%            | \$109,616.89                | \$121,342.99                | -9.7%             |
| Multi Tax Holding Account                         | \$2,459,703.57    | \$156,764.95      | 1,469.0%          | \$8,857,117.94              | \$248,045.64                | 3,470.8%          |
| <u>TOTAL GENERAL REVENUES</u>                     | \$825,049,499.16  | \$727,969,885.32  | 13.3%             | \$2,171,666,037.28          | \$2,021,278,796.73          | 7.4%              |

|                                               | September<br>2026 | September<br>2025 | Percent<br>Change | Three Months<br>2026 - 2027 | Three Months<br>2025 - 2026 | Percent<br>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                  | \$231,112.63      | \$238,551.95      | -3.1%             | \$707,416.52                | \$720,268.54                | -1.8%             |
| Gross Receipt Tax Permit                      | \$40,599.05       | \$34,350.00       | 18.2%             | \$117,400.10                | \$105,782.31                | 11.0%             |
| Liability Insurance Reinstatement Fee         | \$0.00            | \$0.00            |                   | \$0.00                      | \$20.00                     | -100.0%           |
| Special License Plate Fee                     | \$365,546.25      | \$326,782.48      | 11.9%             | \$1,161,328.95              | \$1,119,956.82              | 3.7%              |
| Special Drivers License [27-16-801 806]       | \$75,783.16       | \$92,488.91       | -18.1%            | \$235,736.48                | \$176,131.84                | 33.8%             |
| Validation Decal Fee [27-14-1015]             | \$244,445.38      | \$231,744.73      | 5.5%              | \$777,631.70                | \$778,303.26                | -0.1%             |
| DWI Reinstatement Fee [5-65-119(b)]           | \$841.50          | \$31,101.40       | -97.3%            | \$3,195.72                  | \$87,735.90                 | -96.4%            |
| Rental Car Search [27-50-906]                 | \$0.00            | \$9.00            | -100.0%           | \$0.00                      | \$264.00                    | -100.0%           |
| Total State Central Services                  | \$958,327.97      | \$955,028.47      | 0.3%              | \$3,002,709.47              | \$2,988,462.67              | 0.5%              |
| <u>Highway and Transportation Department</u>  |                   |                   |                   |                             |                             |                   |
| Motor Vehicle Trip Permits                    | \$37,587.00       | \$25,575.00       | 47.0%             | \$95,159.00                 | \$138,699.00                | -31.4%            |
| Motor Vehicle Licenses                        | \$10,324,658.00   | \$9,353,979.54    | 10.4%             | \$35,943,788.89             | \$35,256,033.37             | 2.0%              |
| Motor Fuels Tax                               | \$36,461,022.83   | \$36,464,598.51   | 0.0%              | \$108,412,745.69            | \$109,275,252.40            | -0.8%             |
| Motor Fuels Tax '79 [26-55-205(b)]            | \$1,941,110.00    | \$1,941,458.95    | 0.0%              | \$5,770,449.26              | \$5,818,407.94              | -0.8%             |
| Motor Fuels Tax Inc '73 [26-55-205 26-56-201] | \$1,941,110.00    | \$1,941,458.95    | 0.0%              | \$5,770,449.26              | \$5,818,407.94              | -0.8%             |
| Motor Fuel Interstate Users                   | \$1,047,979.16    | \$2,966,330.41    | -64.7%            | \$2,288,600.87              | \$4,172,903.18              | -45.2%            |
| Cotton Trailer Registration Permit            | \$15,366.00       | \$15,558.00       | -1.2%             | \$25,115.00                 | \$21,654.00                 | 16.0%             |
| Electric/Hybrid Vehicle Registration Fee      | \$566,078.84      | \$437,767.97      | 29.3%             | \$1,796,660.26              | \$1,421,649.75              | 26.4%             |
| Driver Search Fees [27-50-912 27-23-118]      | \$640,398.30      | \$640,892.30      | -0.1%             | \$2,551,572.90              | \$2,652,420.00              | -3.8%             |
| Natural Gas Severance                         | \$1,473,179.23    | \$1,794,356.00    | -17.9%            | \$3,192,058.87              | \$4,599,605.18              | -30.6%            |
| Motor Fuel Wholesale Tax                      | \$4,301,841.81    | \$4,229,935.86    | 1.7%              | \$12,740,432.08             | \$12,850,050.28             | -0.9%             |
| Distillate Spec Fuel Wholesale Tax            | \$3,664,831.92    | \$3,575,133.84    | 2.5%              | \$10,991,272.71             | \$10,854,652.24             | 1.3%              |
| Total Highway and Transportation Department   | \$62,415,163.09   | \$63,387,045.33   | -1.5%             | \$189,578,304.79            | \$192,879,735.28            | -1.7%             |
| <u>State Police</u>                           |                   |                   |                   |                             |                             |                   |
| Commercial Drivers Lic. Test                  | \$50,000.00       | \$47,034.00       | 6.3%              | \$147,689.00                | \$140,544.00                | 5.1%              |
| Liability Insurance Fine                      | \$875.00          | \$650.00          | 34.6%             | \$2,225.00                  | \$2,000.00                  | 11.3%             |
| Driver's License Inc. [27-16-801]             | \$485,597.82      | \$491,494.93      | -1.2%             | \$1,447,218.83              | \$1,467,260.61              | -1.4%             |
| Drive Out License                             | \$120.00          | \$174.00          | -31.0%            | \$456.00                    | \$496.00                    | -8.1%             |
| Addl Driver Search Fees [27-23-117]           | \$112,587.00      | \$118,430.82      | -4.9%             | \$453,928.50                | \$484,761.00                | -6.4%             |
| VIN Inspection Fee [27-14-725]                | \$73,373.42       | \$66,350.69       | 10.6%             | \$219,629.19                | \$201,514.66                | 9.0%              |
| Total State Police                            | \$722,553.24      | \$724,134.44      | -0.2%             | \$2,271,146.52              | \$2,296,576.27              | -1.1%             |
| Miscellaneous Agencies                        |                   |                   |                   |                             |                             |                   |
| Prostate Cancer Foundation-Add. Tobacco Tax   | \$8,783.42        | \$9,029.98        | -2.7%             | \$27,700.24                 | \$27,188.30                 | 1.9%              |
| Forestry Commission                           |                   |                   |                   |                             |                             |                   |
| Timber Severance                              | \$335,928.44      | \$366,952.37      | -8.5%             | \$1,026,342.64              | \$1,007,349.64              | 1.9%              |
| Boating Safety                                |                   |                   |                   |                             |                             |                   |
| Motor Boat Registration                       | \$68,904.12       | \$58,604.78       | 17.6%             | \$287,194.78                | \$271,628.33                | 5.7%              |

|                                                    | September<br>2026 | September<br>2025 | Percent<br>Change | Three Months<br>2026 - 2027 | Three Months<br>2025 - 2026 | Percent<br>Change |
|----------------------------------------------------|-------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------|
| County Aid                                         |                   |                   |                   |                             |                             |                   |
| Severance Tax - 1/4                                | \$328,654.52      | \$260,784.32      | 26.0%             | \$950,255.27                | \$1,075,041.84              | -11.6%            |
| Real Estate Transfer [26-60-105]                   | \$228,906.81      | \$218,184.12      | 4.9%              | \$511,994.34                | \$486,815.32                | 5.2%              |
| Add.Severance Tax [26-58-113]                      | \$106,095.84      | \$91,339.14       | 16.2%             | \$294,632.52                | \$279,894.66                | 5.3%              |
| Aeronautics Department                             |                   |                   |                   |                             |                             |                   |
| Aviation Sales Tax                                 | \$3,561,321.03    | \$5,038,629.38    | -29.3%            | \$6,272,608.52              | \$8,274,036.57              | -24.2%            |
| Soybean Board                                      |                   |                   |                   |                             |                             |                   |
| Soybean Tax - State                                | \$109,270.80      | \$89,804.98       | 21.7%             | \$135,587.84                | \$218,138.16                | -37.8%            |
| Soybean Tax - National                             | \$109,270.78      | \$88,938.25       | 22.9%             | \$135,587.80                | \$214,883.45                | -36.9%            |
| Oil Museum                                         |                   |                   |                   |                             |                             |                   |
| Severance Tax - Oil & Brine                        | \$5,711.35        | \$4,798.84        | 19.0%             | \$17,032.78                 | \$18,553.43                 | -8.2%             |
| 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                   | \$9,193.09        | \$6,943.58        | 32.4%             | \$27,387.16                 | \$25,356.10                 | 8.0%              |
| Ark. Beef Council                                  |                   |                   |                   |                             |                             |                   |
| Beef Council - State                               | \$17,604.90       | \$32,281.50       | -45.5%            | \$68,041.43                 | \$94,337.79                 | -27.9%            |
| Beef Council - National                            | \$17,604.90       | \$32,281.50       | -45.5%            | \$68,041.43                 | \$94,337.79                 | -27.9%            |
| Wheat Board                                        |                   |                   |                   |                             |                             |                   |
| Wheat Tax                                          | \$1,811.86        | \$4,126.71        | -56.1%            | \$37,451.50                 | \$42,483.62                 | -11.8%            |
| Rice Board                                         |                   |                   |                   |                             |                             |                   |
| Rice Tax                                           | \$564,737.10      | \$464,472.40      | 21.6%             | \$1,178,469.14              | \$825,212.35                | 42.8%             |
| Ark. Natural & Cultural Resources Grant & Trust    |                   |                   |                   |                             |                             |                   |
| Add'l. Real Estate Transfer - 80%                  | \$3,663,429.67    | \$3,490,697.89    | 4.9%              | \$11,185,724.23             | \$10,782,282.23             | 3.7%              |
| Parks & Tourism                                    |                   |                   |                   |                             |                             |                   |
| Add'l Real Estate Transfer - 10%                   | \$457,928.70      | \$436,337.23      | 4.9%              | \$1,398,215.52              | \$1,347,785.25              | 3.7%              |
| Natural & Cultural Resources Historic Preservation |                   |                   |                   |                             |                             |                   |
| Add'l Real Estate Transfer - 10%                   | \$457,928.70      | \$436,337.23      | 4.9%              | \$1,398,215.52              | \$1,347,785.25              | 3.7%              |
| Public Health                                      |                   |                   |                   |                             |                             |                   |
| DWI Reinstatement Fee [5-65-119(a)]                | \$178.50          | \$6,597.27        | -97.3%            | \$677.88                    | \$18,610.66                 | -96.4%            |
| DUI Reinstatement Fee [5-65-310]                   | \$0.00            | \$240.00          | -100.0%           | \$10.00                     | \$780.00                    | -98.7%            |
| Amusement Machines                                 | \$5,285.00        | \$5,652.50        | -6.5%             | \$45,422.50                 | \$36,880.05                 | 23.2%             |
| Disease & Pest Control                             |                   |                   |                   |                             |                             |                   |
| Livestock & Poultry Vacc. Fee                      | \$25,853.74       | \$48,653.58       | -46.9%            | \$90,059.81                 | \$120,150.79                | -25.0%            |

|                                            | September<br>2026 | September<br>2025 | Percent<br>Change | Three Months<br>2026 - 2027 | Three Months<br>2025 - 2026 | Percent<br>Change |
|--------------------------------------------|-------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------|
| Petroleum Storage Tank                     |                   |                   |                   |                             |                             |                   |
| Environmental Assurance Fee                | \$698,123.94      | \$675,224.59      | 3.4%              | \$2,082,789.19              | \$2,065,344.82              | 0.8%              |
| Commercial Drivers License                 |                   |                   |                   |                             |                             |                   |
| Driver's Search Fee                        | \$201,758.20      | \$190,399.88      | 6.0%              | \$793,191.60                | \$798,758.00                | -0.7%             |
| Commercial Drivers License Fee             | \$28,374.22       | \$64,677.34       | -56.1%            | \$84,817.38                 | \$201,994.65                | -58.0%            |
| CDL Fund - Expedited Title Fee             | \$214,668.15      | \$212,563.37      | 1.0%              | \$646,686.09                | \$639,917.02                | 1.1%              |
| CDL Fund - Title Application Fee           | \$2,147.78        | \$2,043.97        | 5.1%              | \$8,649.14                  | \$8,335.68                  | 3.8%              |
| Swine Testing                              |                   |                   |                   |                             |                             |                   |
| Swine Testing Fee                          | \$0.00            | \$0.00            |                   | \$0.00                      | \$35.00                     | -100.0%           |
| Telecommunication Equipment                |                   |                   |                   |                             |                             |                   |
| Local Exchange Carrier Surcharge           | \$51,495.52       | \$51,131.77       | 0.7%              | \$154,896.46                | \$153,656.39                | 0.8%              |
| Conservation Tax                           |                   |                   |                   |                             |                             |                   |
| Sales & Use Tax - 1/8 cent                 | \$9,203,103.95    | \$9,684,020.81    | -5.0%             | \$27,852,164.60             | \$29,244,857.91             | -4.8%             |
| Arkansas Corn and Grain Promotion          |                   |                   |                   |                             |                             |                   |
| Corn & Grain Assessment                    | \$173,046.31      | \$127,905.76      | 35.3%             | \$240,587.31                | \$178,458.08                | 34.8%             |
| Catfish Promotion Board                    |                   |                   |                   |                             |                             |                   |
| Catfish Feed Assessment                    | \$3,359.47        | \$3,930.00        | -14.5%            | \$8,025.92                  | \$10,021.97                 | -19.9%            |
| Game Protection                            |                   |                   |                   |                             |                             |                   |
| Fines & Interest                           | \$95,833.24       | \$85,058.24       | 12.7%             | \$310,902.55                | \$286,357.28                | 8.6%              |
| Public School                              |                   |                   |                   |                             |                             |                   |
| Amusement Machines                         | \$0.00            | \$0.00            |                   | \$30,000.00                 | \$30,000.00                 |                   |
| Breast Cancer Research (UAMS)              |                   |                   |                   |                             |                             |                   |
| Additonal Tobacco Tax                      | \$61,941.59       | \$63,682.91       | -2.7%             | \$195,305.25                | \$191,721.62                | 1.9%              |
| Breast Cancer/Komen License Plate          | \$14,232.11       | \$13,296.34       | 7.0%              | \$43,484.01                 | \$42,780.17                 | 1.6%              |
| Breast Cancer Control (Health Dept.)       |                   |                   |                   |                             |                             |                   |
| Additional Tobacco Tax                     | \$221,357.66      | \$227,581.89      | -2.7%             | \$697,933.60                | \$685,139.45                | 1.9%              |
| Aging and Adult Services (Meals on Wheels) |                   |                   |                   |                             |                             |                   |
| Additional Tobacco Tax                     | \$135,089.87      | \$139,032.81      | -2.8%             | \$423,740.54                | \$417,405.99                | 1.5%              |
| UAMS                                       |                   |                   |                   |                             |                             |                   |
| Additional Tobacco Tax                     | \$27,275.97       | \$28,043.27       | -2.7%             | \$85,994.55                 | \$84,421.75                 | 1.9%              |
| <u>Property Tax Relief - Amendment 79</u>  |                   |                   |                   |                             |                             |                   |
| Sales & Use Tax - 1/2 cent                 | \$36,061,222.83   | \$32,065,491.09   | 12.5%             | \$109,182,103.18            | \$101,587,612.14            | 7.5%              |
| Dyed Diesel Tax [26-56-224]                | \$116,119.99      | \$111,550.34      | 4.1%              | \$339,883.94                | \$355,520.35                | -4.4%             |

|                                             | September<br>2026 | September<br>2025 | Percent<br>Change | Three Months<br>2026 - 2027 | Three Months<br>2025 - 2026 | Percent<br>Change |
|---------------------------------------------|-------------------|-------------------|-------------------|-----------------------------|-----------------------------|-------------------|
| <u>Education Adequacy</u>                   |                   |                   |                   |                             |                             |                   |
| Sales & Use Tax - 7/8 cent                  | \$63,098,467.93   | \$59,734,949.74   | 5.6%              | \$191,215,155.16            | \$181,596,927.02            | 5.3%              |
| Dyed Diesel Tax [26-56-224]                 | \$203,551.46      | \$195,541.26      | 4.1%              | \$595,796.33                | \$623,206.22                | -4.4%             |
| <br><u>In God We Trust</u>                  |                   |                   |                   |                             |                             |                   |
| Special License Plate Fee [27-15-4903 4904] | \$12,191.16       | \$11,906.47       | 2.4%              | \$39,484.74                 | \$38,470.77                 | 2.6%              |
| <br><u>REVENUE DIVISION:</u>                |                   |                   |                   |                             |                             |                   |
| <u>TOTAL SPECIAL REVENUES COLLECTED</u>     | \$184,803,808.92  | \$179,945,927.64  | 2.7%              | \$555,165,147.44            | \$544,139,990.35            | 2.0%              |