

ARKANSAS REVENUE REPORT
September 2008

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

Prepared by: THE BUREAU OF LEGISLATIVE RESEARCH

Collections of Gross General Revenues year-to-date of approximately \$1,384.1 million have increased \$63.8 million, or 4.8%, above the \$1,320.3 million collected last fiscal year-to-date. Net General Revenue Available for Distribution this month of \$481.4 million increased \$28.4 million, or 6.3%, from the \$453 million available for distribution in September 2007.

In accordance with Act 1315 of 1999, the Chief Fiscal Officer of the State transferred \$1,877,229.75 from Corporate Income Tax to the Workforce 2000 Development Fund for a current total of \$5,631,689.25.

COMPARISON OF THE FIRST THREE MONTHS OF THE 2008-2009 FISCAL YEAR

DISTRIBUTION OF GROSS GENERAL REVENUES

WITH THE SAME PERIOD OF 2007-2008

	2008-2009	2007-2008	% Increase/ (Decrease)
GROSS GENERAL REVENUES	\$1,384,054,987.24	\$1,320,287,444.87	4.8%
Less: Claims & Taxes Erroneously Paid	8,961,028.33	8,011,505.47	11.9%
Uncollected Checks	767,258.11	710,423.10	8.0%
Warrant	0.00	0.00	0.0%
NET GENERAL REVENUES	\$1,374,326,700.80	\$1,311,565,516.30	4.8%
Less: State Central Services Fund	27,496,230.11	26,233,030.93	4.8%
Constitutional Officers' Fund	13,748,115.04	13,116,515.47	4.8%
Individual Income Tax Refunds*	21,191,199.31	22,539,000.30	-6.0%
City-County Tourist Facilities	1,783,561.25	1,811,471.50	-1.5%
Corporation Income Tax Refunds	6,404,654.50	5,035,865.16	27.2%
Water Resources Development Bond Fund	0.00	0.00	0.0%
Desegregation Settlement	20,600,000.00	22,000,000.00	-6.4%
Water Waste Pollution Abatement Bond	1,500,000.00	600,000.00	150.0%
Waste Disp. & Pollution Abatement Bond Fund	0.00	0.00	0.0%
Aging & Adult Services Fund	566,009.55	540,006.76	4.8%
Educational Excellence Trust Fund	72,062,281.74	74,608,707.09	-3.4%
Economic Development Incentive Fund	2,700,545.87	4,106,621.96	-34.2%
College Saving Bond Fund	0.00	0.00	0.0%
Educational Adequacy Fund	6,370,428.00	6,595,536.39	-3.4%
NET AVAILABLE FOR DISTRIBUTION	<u>\$1,199,903,675.43</u>	<u>\$1,134,378,760.74</u>	<u>5.8%</u>

TRANSFER TO GENERAL REVENUE FROM:

General Improvement Fund	\$3,380,000.00	\$4,740,000.00	
Subtotal	\$3,380,000.00	\$4,740,000.00	
ADJUSTED NET AVAILABLE FOR DISTRIBUTION	<u>\$1,203,283,675.43</u>	<u>\$1,139,118,760.74</u>	<u>5.6%</u>

NET GENERAL REVENUE REQUIREMENTS

Revenue Stabilization Law Requirements for 2008-2009

With Dollar & Percentage Increases Needed to Fund

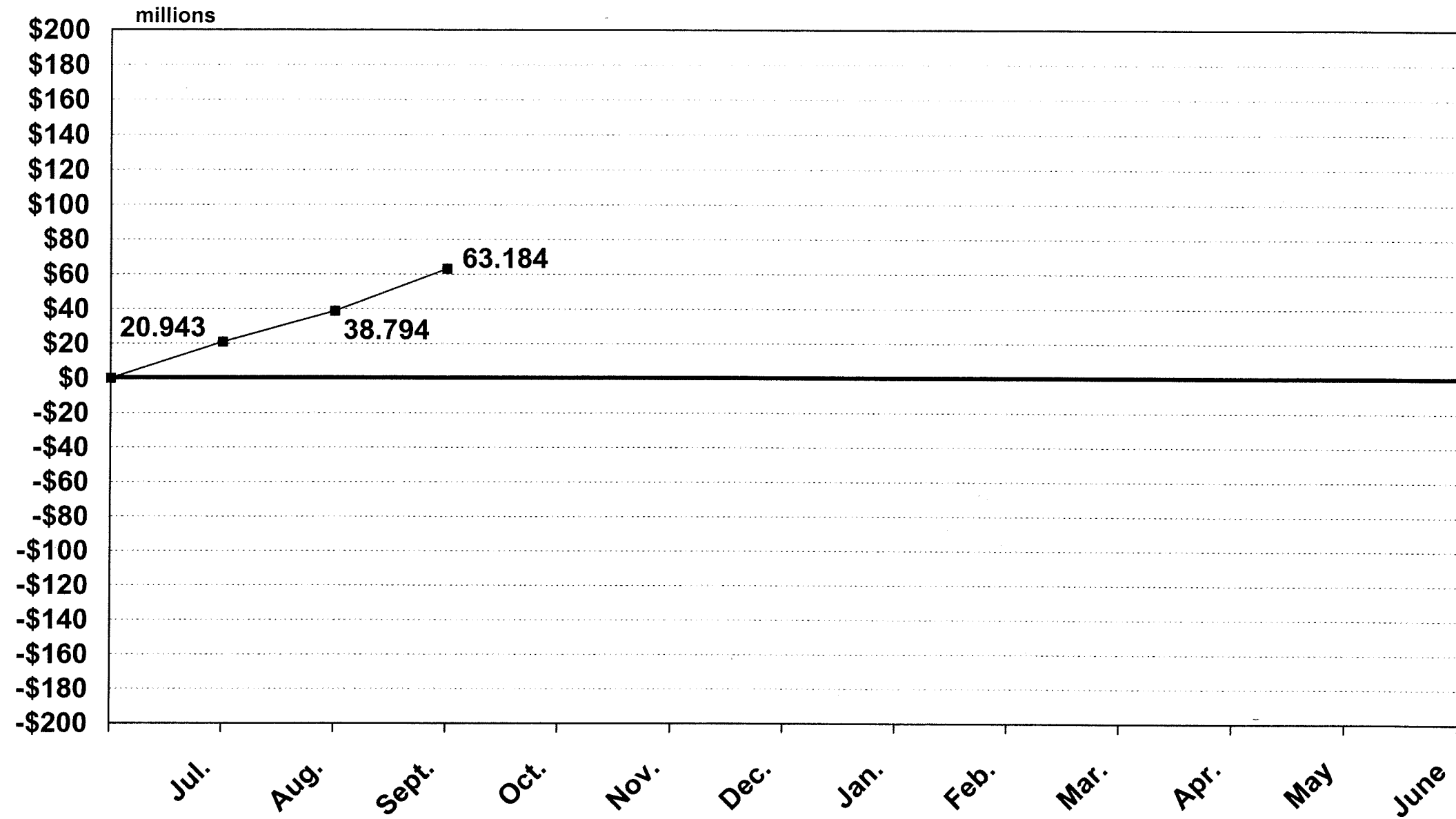
Allotments (A) & (A-1) & (B)

Allotment (A)	\$4,170,301,287.00
Allotment (A-1)	\$108,823,398.00
Allotment (B)	\$244,548,418.00
TOTAL	<u>\$4,523,673,103.00</u>

Total Dollar Amount Required to Fund 2008-2009	
Current DFA Estimate (Allotments A & A-1 & 53.9% of B)	\$4,411,009,647.00
Net General Revenues Distributed in 2007-2008	<u>\$4,529,194,716.49</u>
Dollar Increase (Decrease) in 2008-2009 Required over 2007-2008	(\$118,185,069.49)
Dollar Increase (Decrease) Collected Year-To-Date	<u>\$64,164,914.69</u>
Dollar Increase (Decrease) Required for Remainder of Year	(\$182,349,984.18)

Annual % Increase Req. to Fund 2008-2009 Current DFA Estimate	-2.609%
Annual % Required to Fund Allotments A and A-1 and B	-0.122%
Percent Increase (Decrease) Collected Year-To-Date	5.633%
Percent Increase (Decrease) DF&A Estimated to be Collected to Date	0.086%

**CUMULATIVE DEVIATION FROM DFA NET GENERAL
REVENUES AVAILABLE FOR DISTRIBUTION FORECAST**



—■— Month of 2008-2009

	September 2008	September 2007	Percent Increase/ (Decrease)	Three Months 2008-2009	Three Months 2007-2008	Percent Increase/ (Decrease)
<u>GENERAL REVENUES COLLECTED</u>						
<u>BY THE REVENUE DIVISION:</u>						
<u>Gross Receipts Taxes:</u>	\$187,153,727.58	\$186,625,671.30	0.3%	\$571,966,785.04	\$551,464,333.68	3.7%
<u>Income Taxes:</u>						
Corporation - Final Payments	7,413,195.88	9,325,508.91	-20.5%	14,773,301.65	19,731,597.53	-25.1%
Corporation - Estimates	\$56,583,476.90	\$56,117,490.65	0.8%	76,054,877.65	82,160,865.01	-7.4%
Individual - Final Payments	7,540,280.32	5,425,480.47	39.0%	20,892,235.75	16,993,424.90	22.9%
Individual - Withholding-Monthly	172,343,389.46	167,291,592.75	3.0%	499,509,183.96	484,679,032.34	3.1%
Individual - Estimates	86,403,860.67	72,516,721.38	19.2%	96,043,192.03	81,511,433.79	17.8%
Total Income Taxes	\$330,284,203.23	\$310,676,794.16	6.3%	\$707,272,791.04	\$685,076,353.57	3.2%
<u>Cigarette and Tobacco Taxes:</u>						
Cigarette Tax	\$10,030,564.46	\$8,693,384.19	15.4%	\$31,820,039.14	\$30,529,962.29	4.2%
Cigarette Permits	2,460.00	1,535.00	60.3%	19,865.00	23,780.00	-16.5%
Cigar and Tobacco Taxes	1,662,694.88	1,804,455.96	-7.9%	5,311,353.96	5,163,094.85	2.9%
Cigarette Paper Tax	29,216.75	42,762.00	-31.7%	128,101.71	123,579.77	3.7%
Total Cigarette & Tob. Taxes	\$11,724,936.09	\$10,542,137.15	11.2%	\$37,279,359.81	\$35,840,416.91	4.0%
<u>Alcoholic Beverage Taxes:</u>						
Liquor Tax - \$ 2.50 Per Gallon	\$555,332.26	\$585,219.59	-5.1%	\$2,012,652.61	\$1,749,393.38	15.0%
Liquor Permits	16,395.00	23,365.00	-29.8%	228,872.50	276,820.00	-17.3%
Beer Tax	1,409,800.68	1,182,889.72	19.2%	4,644,739.80	3,576,921.88	29.9%
Beer Permits	7,060.00	12,290.00	-42.6%	93,375.00	116,515.00	-19.9%
Wine Tax - Imported	162,437.03	167,706.07	-3.1%	455,023.15	445,547.29	2.1%
Wine Tax - Domestic (70¢)	14,696.25	10,660.23	37.9%	46,837.45	45,080.18	3.9%
Wine Permits	2,100.00	1,062.50	97.6%	10,757.50	9,226.00	16.6%
Liquor Tax - 20¢ Per Case	18,358.49	19,398.52	-5.4%	65,848.85	57,919.98	13.7%
Wine Tax - 5¢ Per Case	4,030.71	3,801.46	6.0%	11,339.71	10,727.86	5.7%
Native Wine Tax - 5¢ Per Case	390.29	281.33	38.7%	1,252.84	1,205.17	4.0%
Beer Tax - 25¢ Per Barrel	36,605.83	38,335.05	-4.5%	114,920.20	118,108.80	-2.7%
ABC Fines	21,350.00	1,100.00	1840.9%	54,835.00	31,800.00	72.4%
ABC Transcripts	11.60			54.40	226.60	-76.0%
Wine Enforcement - Act 424 of '87	80.10	85.75	-6.6%	257.05	274.88	-6.5%
Imported Wine Tax - Act 424 of '87	908.42	966.69	-6.0%	2,911.32	3,116.71	-6.6%
Liquor Tax - \$1.00/.50 per gallon	37,279.40	26,749.78	39.4%	99,219.23	125,021.63	-20.6%
Sunday Sales Permits	685.00	1,115.00	-38.6%	12,510.00	14,215.00	-12.0%
Total Alcohol. Beverage Taxes	\$2,287,521.06	\$2,075,026.69	10.2%	\$7,855,406.61	\$6,582,120.36	19.3%

	September 2008	September 2007	Percent Increase/ (Decrease)	Three Months 2008-2009	Three Months 2007-2008	Percent Increase/ (Decrease)
<u>Racing Taxes:</u>						
Dog Racing	\$108,286.84	\$139,797.32	-22.5%	\$310,235.75	\$377,708.16	-17.9%
Horse Racing	211,690.30	324,325.05	-34.7%	772,261.29	822,027.49	-6.1%
Electronic Games License Fee	1,000.00	1,600.00	-37.5%	3,450.00	4,975.00	-30.7%
Electronic Games Privilege Fee	515,287.03	446,825.00	15.3%	1,485,228.87	1,243,771.56	19.4%
Total Racing Taxes	\$836,264.17	\$912,547.37	-8.4%	\$2,571,175.91	\$2,448,482.21	5.0%
<u>Severance Tax - 3/4:</u>	\$1,811,582.77	\$1,110,979.15	63.1%	\$5,616,734.75	\$3,237,269.84	73.5%
<u>Estate Tax:</u>	\$178,129.96			\$181,714.15	\$19,780.58	818.6%
<u>Real Estate Transfer Tax:</u>	\$2,112,462.39	\$609,033.53	246.9%	\$6,792,090.00	\$7,107,788.32	-4.4%
<u>DFA Fines, Penalties and Court Cost</u>	\$11,335.00	\$11,722.85	-3.3%	\$39,915.00	\$27,789.55	43.6%
<u>DWI Reinstatement Fee:</u>	\$17,055.00	\$19,777.50	-13.8%	\$53,620.00	\$63,222.50	-15.2%
<u>DUI Reinstatement Fees:</u>	\$1,890.00	\$3,720.00	-49.2%	\$6,336.00	\$8,763.00	-27.7%
<u>Dyed Distillate Special Fuel Gallonage Tax:</u>	\$1,092,643.41	\$1,424,434.89	-23.3%	\$4,040,022.39	\$2,374,058.66	70.2%
<u>Miscellaneous Taxes:</u>						
Vending Machine Decal Act 344 of '97	10,033.00	5,946.80	68.7%	\$330,104.20	\$348,601.60	-5.3%
Bingo Registration Fee	1,095.00	2,865.00	-61.8%	\$19,210.00	\$2,865.00	570.5%
Bingo Registration Fee Non-Profit						
Bingo Gross Receipts Tax	89,084.41	218,936.10	-59.3%	\$304,792.58	\$218,936.10	39.2%
Total Miscellaneous Taxes	\$100,212.41	\$227,747.90	-56.0%	\$654,106.78	\$570,402.70	14.7%
<u>SUBTOTAL REVENUE DIVISION</u>	<u>\$537,611,963.07</u>	<u>\$514,239,592.49</u>	<u>4.5%</u>	<u>\$1,344,330,057.48</u>	<u>\$1,294,820,781.88</u>	<u>3.8%</u>
<u>GENERAL REVENUES</u>						
<u>COLLECTED BY OTHER AGENCIES:</u>						
<u>Secretary of State:</u>						
Franchise Tax	\$1,627,477.49	\$66,070.18	2363.3%	\$2,246,821.27	\$1,087,494.34	106.6%
Anonymous Campaign Contribution		\$49,335.60	-100.0%	\$19,011.66	\$49,335.60	-61.5%
Fictitious Name Penalty						
<u>Insurance Department:</u>						
Premium Tax	\$5,003,118.97	\$1,209,088.81	313.8%	\$22,133,963.53	\$22,376,379.89	-1.1%
<u>Labor Department:</u>						
Employment Agency Tax				\$1,285.00	\$290.00	343.1%
<u>State Auditor:</u>						
Unclaimed Property Act 55 (1ES) of '03				\$13,712,591.69		
<u>State Highway & Transportation Dept.:</u>						
Motor Carrier Fees	\$28,560.00	\$24,789.10	15.2%	\$85,319.18	\$83,368.35	2.3%
Registration of Insurance Fee		\$88.65	-100.0%		\$1,157.38	-100.0%
Large Truck Speeding Fine	\$23,821.30	\$36,180.92	-34.2%	\$72,417.80	\$98,143.99	-26.2%

	September 2008	September 2007	Percent Increase/ (Decrease)	Three Months 2008-2009	Three Months 2007-2008	Percent Increase/ (Decrease)
<u>State Securities Dept.:</u>						
Securities Fees	\$294,942.83	\$367,814.76	-19.8%	\$849,684.34	\$1,197,512.19	-29.0%
<u>Commissioner of State Lands:</u>						
Mineral Royalties & Leases	\$144,636.99	\$115,240.32	25.5%	\$406,196.00	\$396,692.20	2.4%
<u>Health Department:</u>						
Pet Store Registration Fee					\$250.00	-100.0%
<u>State Treasurer:</u>						
Bail Bondsman				\$186,469.29	\$166,419.05	12.0%
College Saving Bond						
Surplus Campaign Funds						
Miscellaneous Reimbursement						
<u>Attorney General:</u>						
Professional Fund Raiser Fee	\$4,230.00	\$2,200.00	92.3%	\$11,170.00	\$9,620.00	16.1%
Undistributed Back Pay						
Long-Term Care Act 1292 of 1993						
Arkansas Medicaid Program Trust Act 1621						
<u>Department of Finance & Administration:</u>						
Severed Resources Fees						
<u>Ethics Commission:</u>						
Late Filing Fees						
<u>TOTAL GENERAL REVENUES</u>	<u>\$544,738,750.65</u>	<u>\$516,110,400.83</u>	<u>5.5%</u>	<u>\$1,384,054,987.24</u>	<u>\$1,320,287,444.87</u>	<u>4.8%</u>

	September 2008	September 2007	Percent Increase/ (Decrease)	Three Months 2008-2009	Three Months 2007-2008	Percent Increase/ (Decrease)
<u>SPECIAL REVENUES COLLECTED BY</u>						
<u>THE REVENUE DIVISION BY</u>						
<u>BENEFITING FUND OR ACCOUNT:</u>						
<u>State Central Services:</u>						
Driver's License Vision Test	\$149,601.49	\$128,271.00	16.6%	\$473,280.55	\$446,213.30	6.1%
Gross Receipts Tax Permit	33,200.00	36,106.00	-8.0%	94,455.00	112,156.00	-15.8%
Liability Insurance Reinstatement Fee	520.00	480.00	8.3%	1,680.00	2,120.00	-20.8%
Special License Plate Fee	140,009.28	123,384.58	13.5%	466,605.81	410,190.49	13.8%
Special Drivers License-Act 311 of '73	69,917.09	64,527.77	8.4%	222,735.43	221,417.44	0.6%
Validation Decal Fee-Act 974 of '97	209,134.09	203,568.07	2.7%	700,188.94	686,762.79	2.0%
DWI Reinstatement Fee Act 802 of '95	56,281.50	65,265.75	-13.8%	176,946.00	208,634.25	-15.2%
Additional Severance Tax - Coal						
Rental Car Search Act 1359 of '99	185.00	387.00	-52.2%	512.00	947.00	-45.9%
Driver Confirmation Act 1810 of '01						
Total State Central Services	\$658,848.45	\$621,990.17	5.9%	\$2,136,403.73	\$2,088,441.27	2.3%
<u>Highway and Transportation Department:</u>						
Motor Vehicle Trip Permits	\$45,903.00	\$12,705.00	261.3%	\$92,565.00	\$111,650.00	-17.1%
Motor Vehicle Licenses	6,878,856.40	6,896,644.38	-0.3%	28,129,254.57	28,776,576.94	-2.2%
Motor Fuels Tax	33,806,927.92	37,301,760.15	-9.4%	101,203,609.52	107,793,476.33	-6.1%
Motor Fuels Tax-Act 437 of '79	1,783,970.67	1,929,766.57	-7.6%	5,235,254.48	5,602,383.57	-6.6%
Motor Fuels Tax Increase of '73	1,783,970.67	1,929,766.57	-7.6%	5,235,254.48	5,602,383.57	-6.6%
Motor Fuel Interstate Users	2,083,887.22	1,214,563.65	71.6%	3,889,249.34	4,491,527.86	-13.4%
Cotton Trailer Registration Permit	35,571.00	32,907.00	8.1%	42,315.00	52,705.00	-19.7%
Title Transfers-Act 439 of '79	300,629.42	299,340.55	0.4%	969,391.16	982,142.50	-1.3%
Driver Search Fees-Act 1067 of '79	744,132.10	734,473.07	1.3%	2,229,144.16	2,272,771.61	-1.9%
Unified Carrier Fees-Act 232 of '07	23,415.00	123,033.00	-81.0%	23,415.00	123,033.00	
Total Highway Department	\$47,487,263.40	\$50,474,959.94	-5.9%	\$147,387,486.71	\$155,808,650.38	-5.4%
<u>State Police:</u>						
Intransit Fees	\$21.00			\$39.00	\$18.00	116.7%
Commercial Drivers Lic. Test	53,510.00	55,927.14	-4.3%	169,563.16	197,427.23	-14.1%
Liability Insurance Fine						
Driver's License Inc. Act 1500/2001	268,083.95	221,221.66	21.2%	812,702.08	744,294.14	9.2%
Drive Out Licenses	11,734.20	10,973.90	6.9%	36,660.80	38,822.60	-5.6%
Driver Test Fee	52,267.10	46,345.00	12.8%	178,242.10	175,615.65	1.5%
DWI Reinstate./Duplicate Act 1001/2003	380,892.09	357,727.76	6.5%	1,189,685.42	1,123,229.90	5.9%
VIN Inspection Fee Act 1329/2003	650.00	550.00	18.2%	2,175.00	1,800.00	20.8%
Total State Police	\$767,158.34	\$692,745.46	10.7%	\$2,389,067.56	\$2,281,207.52	4.7%

	September 2008	September 2007	Percent Increase/ (Decrease)	Three Months 2008-2009	Three Months 2007-2008	Percent Increase/ (Decrease)
<u>Miscellaneous Agencies:</u>						
ABC - Non Dealer Registration Fee	\$3,352.50	\$1,100.00	204.8%	\$3,532.50	\$4,072.50	-13.3%
Prostate Cancer Foundation-Add.Tobacco Tax	\$13,986.45	\$12,411.92	12.7%	\$43,400.24	\$40,814.93	6.3%
<u>Forestry Commission:</u>						
Timber Severance	\$279,569.99	\$317,057.37	-11.8%	\$919,885.38	\$940,634.06	-2.2%
<u>Boating Safety:</u>						
Motor Boat Registration	\$71,220.80	\$53,296.60	33.6%	\$342,897.55	\$251,881.65	36.1%
<u>County Aid:</u>						
Severance Tax - 1/4	\$603,861.02	\$369,890.54	63.3%	\$1,872,244.81	\$1,078,654.06	73.6%
Real Estate Transfer-Act 754 of '83	\$84,497.46	\$104,102.96	-18.8%	\$181,680.29	\$274,050.27	-33.7%
Add.Severance.Tax-Act 761 of '83	\$138,606.59	\$141,831.76	-2.3%	\$367,458.94	\$400,428.81	-8.2%
<u>Aeronautics Department:</u>						
Aviation Sales Tax	\$954,605.77	\$2,315.05	41134.8%	\$2,874,082.88	\$589,165.06	387.8%
Aviation Use Tax	\$558,745.59	\$566,497.04	-1.4%	\$1,114,151.06	\$1,015,822.98	9.7%
<u>Indigent Patients Hospital Care-Memphis:</u>						
Dog Racing - 15 Additional Days						
<u>Mid-South Community College-Nursing Program:</u>						
Dog Racing - 15 Additional Days	\$5,010.22	\$4,385.73	14.2%	\$7,240.02	\$8,796.89	-17.7%
<u>Racing Commission:</u>						
Electronic Gaming Application Fees	\$3,100.00	\$3,250.00	-4.6%	\$8,850.00	\$9,700.00	-8.8%
<u>Soybean Board:</u>						
Soybean Tax - State	\$9,998.92	\$37,150.43	-73.1%	\$40,628.68	\$75,021.83	-45.8%
Soybean Tax - National	\$9,998.87	\$37,150.38	-73.1%	\$40,628.51	\$75,021.64	-45.8%
<u>Oil Museum:</u>						
Severance Tax - Oil & Brine	\$10,095.09	\$7,371.31	37.0%	\$22,948.88	\$21,208.78	8.2%
<u>University of Arkansas:</u>						
Wine Tax - Domestic (5¢)						
<u>Clerks Continuing Education:</u>						
Real Estate Transfer-Act 754 of '83				\$90,000.00	\$90,000.00	
<u>Oil & Gas Commission:</u>						
Additional Severance Tax - Brine	\$16,607.81	\$10,625.07	56.3%	\$33,938.55	\$30,411.50	11.6%
<u>Ark. Beef Council:</u>						
Beef Council - State	\$35,521.52	\$39,809.25	-10.8%	\$107,667.02	\$120,530.55	-10.7%
Beef Council - National	\$35,521.52	\$39,809.25	-10.8%	\$107,667.02	\$120,530.55	-10.7%

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<u>Wheat Board:</u>						
Wheat Tax	\$41,205.14	\$11,336.17	263.5%	\$484,201.11	\$298,920.83	62.0%
<u>Rice Board:</u>						
Rice Tax	\$85,738.35	\$638,636.31	-86.6%	\$271,348.95	\$1,072,821.32	-74.7%
<u>Ark. Natural & Cultural Resources Grant & Trust:</u>						
Add'l Real Estate Transfer - 80%		\$1,217,786.81	-100.0%		\$1,217,786.81	-100.0%
<u>Parks & Tourism:</u>						
Add'l Real Estate Transfer - 10%	\$168,997.72	\$208,209.18	-18.8%	\$543,369.63	\$728,111.93	-25.4%
<u>Natural & Cultural Resources Historic Preservation:</u>						
Add'l Real Estate Transfer - 10%	\$168,997.72	\$208,209.18	-18.8%	\$543,369.63	\$728,111.93	-25.4%
<u>Public Health:</u>						
DWI Reinstatement Fee 802/95	\$11,938.50	\$13,844.25	-13.8%	\$37,534.00	\$44,255.75	-15.2%
DWI Fees 918/83						
DUI Reinstatement Fee 863/93	\$1,260.00	\$2,480.00	-49.2%	\$4,224.00	\$5,842.00	-27.7%
Additional Court Cost						
Amusement Machines	\$10,980.00	\$11,410.00	-3.8%	\$100,995.00	\$78,360.00	28.9%
Choose Life License Plate Fee 344/03						
<u>Choose Life Adoption Assistance:</u>						
Choose Life License Plate Fee 344/03						
<u>Disease & Pest Control:</u>						
Livestock & Poultry Vacc. Fee	\$55,866.04	\$67,504.00	-17.2%	\$193,792.04	\$185,856.37	4.3%
<u>Petroleum Storage Tank:</u>						
Environmental Assurance Fee	\$639,504.93	\$715,591.19	-10.6%	\$1,961,951.03	\$2,038,326.42	-3.7%
<u>Commercial Drivers License:</u>						
Driver's Search Fee	\$152,511.90	\$148,616.17	2.6%	\$457,290.84	\$463,928.63	-1.4%
Commerical Drivers License Fee	\$61,104.75	\$57,332.34	6.6%	\$189,690.93	\$188,799.39	0.5%
<u>Waste Tire Grant:</u>						
Waste Tire Fee Act 749 of '91	\$344,967.56	\$423,259.72	-18.5%	\$1,102,367.58	\$1,337,384.48	-17.6%
District Waste Tire Fee	\$61,189.50	\$74,886.60	-18.3%	\$188,299.50	\$236,703.90	-20.4%
<u>Department of Environmental Quality Fee:</u>						
Waste Tire Fee 8%	\$29,997.18	\$36,805.19	-18.5%	\$95,858.05	\$116,340.39	-17.6%
<u>Swine Testing:</u>						
Swine Testing Fee	\$22.00			\$27.00	\$15.00	80.0%

	September 2008	September 2007	Percent Increase/ (Decrease)	Three Months 2008-2009	Three Months 2007-2008	Percent Increase/ (Decrease)
<u>Telecommunication Equipment:</u>						
Local Exchange Carrier Surcharge	\$90,858.93	\$7,868.33	1054.7%	\$121,957.36	\$90,070.61	35.4%
<u>Conservation Tax</u>						
Sales & Use Tax - 1/8 cent	\$5,282,593.38	\$5,245,367.51	0.7%	\$16,139,178.87	\$15,271,170.57	5.7%
<u>Arkansas Corn and Grain Promotion:</u>						
Corn & Grain Assessment	\$11,897.89	\$162,493.32	-92.7%	\$27,032.80	\$164,633.04	-83.6%
<u>Catfish Promotion Board:</u>						
Catfish Feed Assessment	\$11,436.90	\$34,853.60	-67.2%	\$22,213.66	\$82,483.67	-73.1%
<u>Game Protection:</u>						
Fines & Interest	\$74,640.91	\$63,648.21	17.3%	\$247,638.59	\$207,739.50	19.2%
<u>Public School:</u>						
Amusement Machines				\$30,000.00	\$30,000.00	
<u>Administration of Justice:</u>						
Court Cost & Filing Fees		\$775,782.56	-100.0%		\$775,782.56	-100.0%
<u>Committed to Education:</u>						
Education License Fee						
<u>Breast Cancer Research (UAMS):</u>						
Additional Tobacco Tax	\$96,157.52	\$85,332.61	12.7%	\$298,378.85	\$280,604.78	6.3%
Breast Cancer/Komen License Plate	\$11,450.00	\$9,092.38	25.9%	\$34,478.73	\$28,258.79	22.0%
<u>Breast Cancer Control (Health Dept.):</u>						
Additional Tobacco Tax	\$342,664.99	\$304,089.55	12.7%	\$1,063,296.72	\$999,957.44	6.3%
<u>Aging and Adult Services(Meals on Wheels):</u>						
Additional Tobacco Tax	\$83,907.10	\$74,461.27	12.7%	\$260,365.49	\$244,855.84	6.3%
<u>DHS Grants(Senior Prescription Drugs):</u>						
Additional Tobacco Tax						
<u>DHS RX Program</u>						
Additional Tobacco Tax	\$41,953.55	\$37,230.63	12.7%	\$130,182.75	\$122,427.91	6.3%

	September 2008	September 2007	Percent Increase/ (Decrease)	Three Months 2008-2009	Three Months 2007-2008	Percent Increase/ (Decrease)
<u>Property Tax Relief - Amendment 79:</u>						
Sales & Use Tax - 1/2 cent	\$20,275,595.77	\$20,292,389.66	-0.1%	\$62,140,176.92	\$59,805,104.63	3.9%
Dyed Diesel Tax - 87/07	\$121,246.26	\$158,063.85	-23.3%	\$448,305.13	\$263,439.81	70.2%
<u>Alternative Fuel:</u>						
Utility Assessment						
<u>Weatherization Assistance :</u>						
Utility Assessment						
<u>Educational Adequacy:</u>						
Sales & Use Tax - 7/8 cent	\$35,081,460.07	\$34,979,259.44	0.3%	\$108,236,433.99	\$104,079,870.93	4.0%
Dyed Diesel Tax - 87/07	\$212,537.61	\$277,076.67	-23.3%	\$785,852.65	\$461,794.54	70.2%
<u>Fallen Firefighter's Memorial:</u>						
Special License Plate Fee - 28/05	\$579.00	\$496.70	16.6%	\$1,862.00	\$1,686.74	10.4%
<u>In God We Trust:</u>						
Special License Plate Fee - 727/05	\$4,652.50	\$3,475.00	33.9%	\$16,060.72	\$11,208.78	43.3%
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	<u>\$115,325,483.98</u>	<u>\$119,884,638.63</u>	<u>-3.8%</u>	<u>\$356,269,594.85</u>	<u>\$356,987,700.52</u>	<u>-0.2%</u>
<u>Ad Valorem Tax Trust:</u>						
Private Car Bus & Truck	\$738,533.76	\$706,369.06	4.6%	\$1,314,991.65	\$1,611,771.63	-18.4%
<u>AR Medicaid Program Trust:</u>						
Soft Drink Tax	\$3,918,710.45	\$4,146,754.93	-5.5%	\$13,646,307.78	\$13,085,488.37	4.3%
<u>U.S. Olympic Committee Program Trust:</u>						
Income Tax Check Off Contribution/Gift						
<u>AR Disaster Relief Program Trust:</u>						
Grant/Gift/Donation						
<u>AR School For The Deaf Fund:</u>						
Income Tax Check Off Contribution						
<u>AR School For The Blind Fund:</u>						
Income Tax Check Off Contribution						

BREAKOUT OF GROSS RECEIPT TAXES AS OF THE PREVIOUS MONTH

	August 2008	August 2007	Percent Increase/ (Decrease)	Two Months 2008-2009	Two Months 2007-2008	Percent Increase/ (Decrease)
Sales Tax	\$161,359,805.37	\$146,861,516.19	9.9%	\$319,625,261.44	\$290,530,417.77	10.0%
Vehicle Rental Tax	0.00	0.00		\$0.00	\$0.00	
Short-Term Rental Tax	217,783.12	220,419.41	-1.2%	\$416,725.49	\$461,775.01	-9.8%
Residential Moving Tax	48,675.00	45,848.00	6.2%	\$99,495.00	\$99,887.00	-0.4%
Wholesale Vending Tax	0.00	572.74	-100.0%	\$0.00	\$602.81	-100.0%
Wholesale Vending Tax - 7%*	43,600.21	61,208.82	-28.8%	\$95,346.25	\$183,426.94	-48.0%
Long-Term Vehicle Lease	173,538.10	69,051.69	151.3%	\$236,053.46	\$117,402.63	101.1%
Texarkana Use	7,204.46	17,631.62	-59.1%	\$71,152.86	\$171,941.51	-58.6%
Aviation Use**	0.00	0.00		\$0.00	\$0.00	
Use Tax	31,161,274.51	35,481,226.90	-12.2%	\$63,063,055.36	\$71,102,873.38	-11.3%
Beverage Excise Tax - 3%	8,012.78	453,752.56	-98.2%	\$15,072.24	\$1,042,528.24	-98.6%
Mixed Drink Tax - 10%	577,603.18	486,695.64	18.7%	\$577,603.18	\$1,095,064.71	-47.3%
Beer Excise Tax - 1%	311,836.84	32,541.08	858.3%	\$613,292.18	\$32,742.38	1773.1%
TOTAL GROSS RECEIPTS TAX	\$193,909,333.57	\$183,730,464.65	5.5%	\$384,813,057.46	\$364,838,662.38	5.5%
<u>DHS Grants Fund Account:</u>						
3% Beer Excise Tax	\$4,721.69	\$93,115.58	-94.9%	\$7,765.62	\$1,003,512.10	-99.2%
<u>Public Transit Trust Fund:</u>						
10% Rental Vehicle Tax	\$920,749.00	\$578,074.97	59.3%	\$1,840,133.60	\$1,440,798.09	27.7%
<u>Tourism Development Trust Fund:</u>						
2% Tourism Tax	\$1,293,786.30	\$1,249,705.00	3.5%	\$2,585,885.50	\$2,511,654.36	3.0%
<u>UA Med. Center Fund:</u>						
4% Additional Mixed Drink Tax	\$185,038.37	\$179,650.25	3.0%	\$388,956.13	\$387,514.88	0.4%
<u>Department of Aeronautics Fund:</u>						
Aviation Use - Special	\$729,926.59	\$64,979.36	1023.3%	\$863,134.69	\$510,042.20	69.2%
<u>Local Sales & Use Tax:</u>						
Collected by the Revenue Division	\$72,898,776.01	\$71,817,190.06	1.5%	\$154,367,320.28	\$144,306,054.64	7.0%

* Special Revenue pursuant to Act 107, 2nd Ex. Sess., 2003 into the Educational Adequacy Fund

** Aviation Use Tax is collected as special revenue since FY01-02.