

ARKANSAS REVENUE REPORT

December 2022

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

Prepared by: THE BUREAU OF LEGISLATIVE RESEARCH

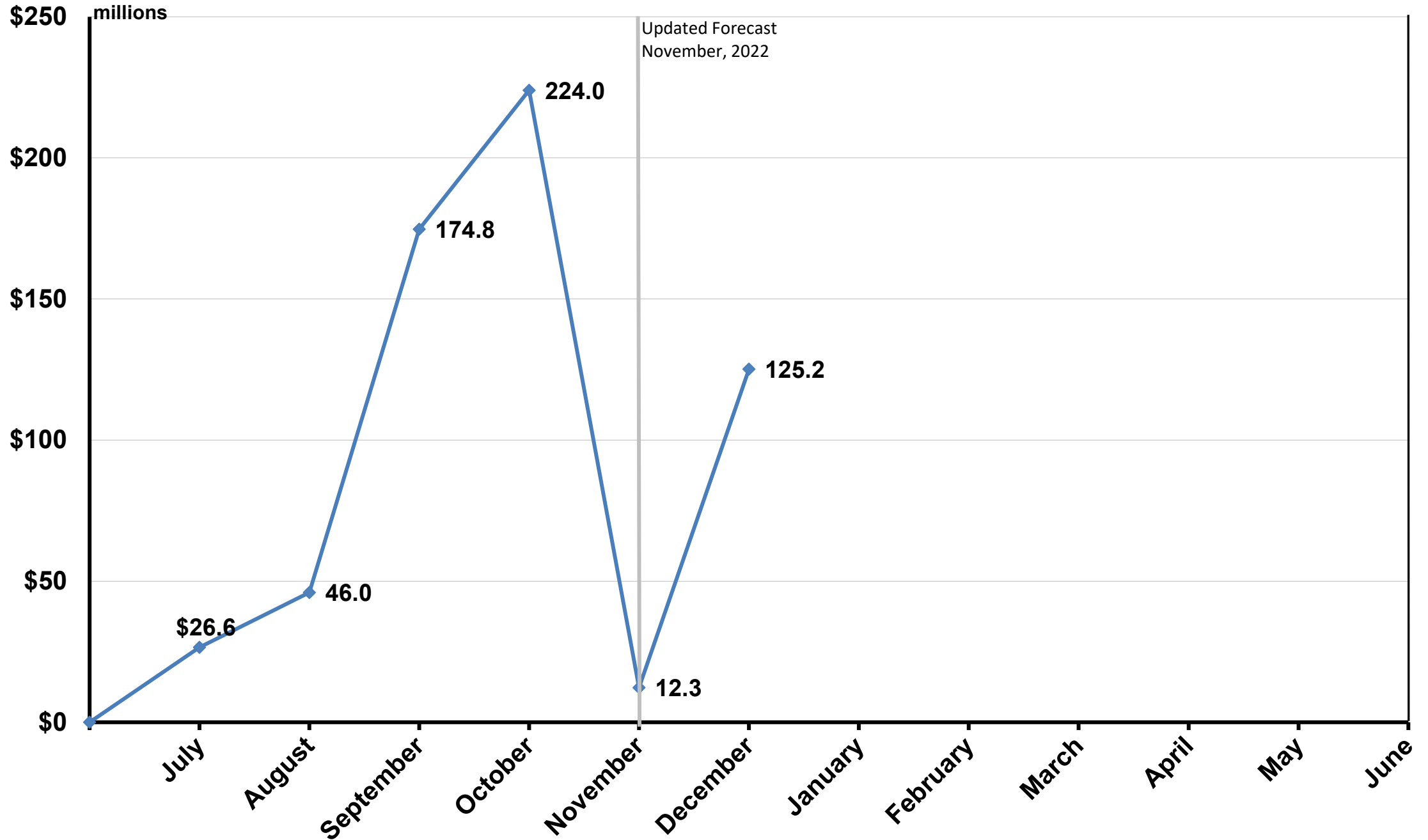
COMPARISON OF THE FIRST SIX MONTHS OF THE 2022-2023 FISCAL YEAR
 DISTRIBUTION OF GROSS GENERAL REVENUES
 WITH THE SAME PERIOD OF THE 2021-2022 FISCAL YEAR

State Fiscal Year is July 1, 2022 through June 30, 2023

Collections of Gross General Revenues year-to-date of approximately \$4,145.2 million have increased \$249.2 million, or 6.4% above the \$3,896.0 million collected last fiscal year-to-date. Net General Revenue Available for distribution of \$3,611.4 million increased \$192.3 million, or 5.6% from the \$3,419.1 million available for distribution in December 2021.

| | 2022-2023 | 2021-2022 | Change |
|---------------------------------------|------------------------|-----------------|--------|
| GROSS GENERAL REVENUES | \$4,153,493,362 | \$3,902,770,682 | 6.4% |
| Less Claims & Taxes Erroneously Paid | \$179,237 | \$330,295 | |
| Uncollected Checks | \$1,052,914 | \$910,287 | |
| EFT Reversals | \$7,025,158 | \$5,506,181 | |
| ADJUSTED GENERAL REVENUES | \$4,145,236,053 | \$3,896,023,919 | 6.4% |
| Less State Central Services Fund | \$87,049,957 | \$81,816,502 | 6.4% |
| Constitutional Officers' Fund | \$41,452,361 | \$38,960,239 | 6.4% |
| City-County Tourist Facilities | \$443,954 | \$443,954 | |
| Corporate Income Tax Refunds | \$31,535,659 | \$21,180,577 | 48.9% |
| Water Waste Pollution Abatement Bond | \$7,600,000 | \$7,600,000 | |
| Educational Excellence Trust Fund | \$216,126,525 | \$197,564,823 | 9.4% |
| Economic Development Incentive Fund | \$7,468,934 | \$6,611,298 | 13.0% |
| College Saving Bond Fund | \$2,534,106 | \$2,748,869 | -7.8% |
| Educational Adequacy Fund | \$19,105,952 | \$17,465,066 | 9.4% |
| Amendment 82 Bonds | \$923,879 | \$972,154 | -5.0% |
| GR Highway Casino Gaming | \$0 | \$0 | |
| Individual Income Tax Refunds | \$119,588,906 | \$101,560,474 | 17.8% |
| Individual Income Tax Refunds Part 1 | 118,515,269.08 | \$100,882,494 | |
| Individual Income Tax Refunds Part 2 | 1,073,636.61 | \$677,980 | |
| NET AVAILABLE FOR DISTRIBUTION | \$3,611,405,821 | \$3,419,099,963 | 5.6% |

Cumulative Deviation From DFA Net General Revenues Available For Distribution Forecast



| | <u>December 2022</u> | <u>December 2021</u> | <u>Percent Change</u> | <u>Six Months 2022 - 2023</u> | <u>Six Months 2021 - 2022</u> | <u>Percent Change</u> |
|---|--------------------------|--------------------------|---------------------------|-----------------------------------|-----------------------------------|---------------------------|
| <u>GENERAL REVENUES COLLECTED BY THE REVENUE DIVISION</u> | | | | | | |
| <u>Gross Receipt Taxes</u> | \$294,966,361.40 | \$279,610,246.65 | 5.5% | \$1,721,752,649.05 | \$1,582,303,059.41 | 8.8% |
| <u>Income Taxes</u> | | | | | | |
| Corporation - Final Payments | \$10,398,744.51 | \$5,396,269.53 | 92.7% | \$60,475,322.41 | \$40,242,770.34 | 50.3% |
| Corporation - Estimates | \$171,668,259.92 | \$131,519,688.79 | 30.5% | \$388,001,079.00 | \$331,792,863.34 | 16.9% |
| Individual - Final Payments | \$13,132,830.37 | \$12,444,729.99 | 5.5% | \$169,563,332.75 | \$128,365,856.42 | 32.1% |
| Individual - Withholding - Monthly | \$229,352,241.30 | \$243,360,909.10 | -5.8% | \$1,405,420,804.82 | \$1,418,223,802.02 | -0.9% |
| Individual - Estimates | \$16,056,675.09 | \$18,983,671.29 | -15.4% | \$154,021,163.15 | \$151,328,284.92 | 1.8% |
| Total Income Taxes | <u>\$440,608,751.19</u> | <u>\$411,705,268.70</u> | <u>7.0%</u> | <u>\$2,177,481,702.13</u> | <u>\$2,069,953,577.04</u> | <u>5.2%</u> |
| <u>Cigarette and Tobacco Taxes</u> | | | | | | |
| Cigarette Tax | \$10,699,164.62 | \$13,267,411.67 | -19.4% | \$67,860,755.91 | \$76,884,568.99 | -11.7% |
| Cigarette Permits | | | | | \$100.00 | -100.0% |
| Cigar and Tobacco Taxes | \$5,815,562.59 | \$5,959,343.25 | -2.4% | \$36,007,609.69 | \$36,230,080.14 | -0.6% |
| Cigarette Paper Tax | \$70,731.43 | \$67,101.38 | 5.4% | \$442,032.95 | \$428,653.11 | 3.1% |
| Total Cigarette and Tobacco Taxes | <u>\$16,585,458.64</u> | <u>\$19,293,856.30</u> | <u>-14.0%</u> | <u>\$104,310,398.55</u> | <u>\$113,543,402.24</u> | <u>-8.1%</u> |
| <u>Alcoholic Beverage Taxes</u> | | | | | | |
| Liquor Tax | \$899,454.59 | \$749,469.97 | 20.0% | \$5,590,317.47 | \$5,434,262.70 | 2.9% |
| Liquor Permits | \$17,500.00 | \$13,075.00 | 33.8% | \$941,717.50 | \$1,511,502.90 | -37.7% |
| Retail Beer Tax | \$1,460,257.44 | \$1,332,511.31 | 9.6% | \$9,410,171.54 | \$9,265,916.66 | 1.6% |
| Beer Permits | \$11,680.00 | \$6,750.00 | 73.0% | \$279,435.00 | \$606,215.00 | -53.9% |
| Wine Distribution Tax | \$263,162.01 | \$321,297.23 | -18.1% | \$1,582,360.30 | \$1,788,908.63 | -11.5% |
| Small Winery Tax | \$10,440.10 | \$12,628.22 | -17.3% | \$60,111.09 | \$71,802.70 | -16.3% |
| Wine Permits | \$4,762.50 | \$1,700.00 | 180.1% | \$103,720.00 | \$195,900.00 | -47.1% |
| Liquor Enforcement Tax | \$33,468.41 | \$28,718.22 | 16.5% | \$216,432.05 | \$203,567.73 | 6.3% |
| Wine Distribution Enforcement Tax | \$6,464.00 | \$13,543.00 | -52.3% | \$36,732.67 | \$44,694.04 | -17.8% |
| Winery Enforcement Tax | \$292.40 | \$344.96 | -15.2% | \$1,673.57 | \$1,877.34 | -10.9% |
| Beer Enforcement Tax | \$33,822.34 | \$30,403.65 | 11.2% | \$211,252.10 | \$212,587.49 | -0.6% |
| ABC Permit Violations | \$32,400.00 | \$30,850.00 | 5.0% | \$191,300.00 | \$194,330.00 | -1.6% |
| Light Wine Enforcement Tax | \$134.00 | \$295.99 | -54.7% | \$3,179.14 | \$3,728.97 | -14.7% |
| Light Wine Tax | \$1,408.00 | \$3,029.92 | -53.5% | \$33,835.61 | \$39,334.68 | -14.0% |
| Light Liquor Tax | \$80,855.00 | \$48,444.16 | 66.9% | \$573,827.23 | \$460,905.16 | 24.5% |
| ABC Transcripts | | | | | | |
| Layout Center Permit | | | | | | |
| Hard Cider Permits | \$50.00 | | | \$1,200.00 | \$1,150.00 | 4.3% |
| Total Alcoholic Beverage Taxes | <u>\$2,856,150.79</u> | <u>\$2,593,061.63</u> | <u>10.1%</u> | <u>\$19,237,265.27</u> | <u>\$20,036,684.00</u> | <u>-4.0%</u> |
| Medical Marijuana Implementation Fund | | | | | | |
| Medical Marijuana Tax | | | | | | |

| | <u>December 2022</u> | <u>December 2021</u> | <u>Percent Change</u> | <u>Six Months 2022 - 2023</u> | <u>Six Months 2021 - 2022</u> | <u>Percent Change</u> |
|--|--------------------------|--------------------------|---------------------------|-----------------------------------|-----------------------------------|---------------------------|
| Racing Taxes | | | | | | |
| Dog Racing | \$31,377.68 | \$28,414.83 | 10.4% | \$214,923.87 | \$233,146.50 | -7.8% |
| Horse Racing | \$139,763.14 | \$32,358.33 | 331.9% | \$394,150.79 | \$260,747.45 | 51.2% |
| Electronic Games License Fee | | | | | \$1,000.00 | -100.0% |
| Electronic Games Privilege Fee | | | | | | |
| Casino License Fee | | \$91,790.00 | -100.0% | | \$670,245.00 | -100.0% |
| Casino Gaming Tax | \$3,521,205.60 | \$3,223,732.04 | 9.2% | \$23,228,791.10 | \$20,355,006.59 | 14.1% |
| Total Racing Taxes | <u>\$3,692,346.42</u> | <u>\$3,376,295.20</u> | <u>9.4%</u> | <u>\$23,837,865.76</u> | <u>\$21,520,145.54</u> | <u>10.8%</u> |
| <u>Severance Tax - 3/4</u> | \$766,700.34 | \$876,756.04 | -12.6% | \$6,761,451.26 | \$5,864,984.34 | 15.3% |
| <u>Natural Gas Severance Tax</u> | | | | \$675,000.00 | \$675,000.00 | |
| <u>Estate Tax</u> | | | | | | |
| <u>Real Estate Transfer Tax</u> | | | | \$2,607,788.32 | \$2,607,788.32 | |
| <u>DFA Fines, Penalties and Court Cost</u> | \$15,299.78 | \$18,724.92 | -18.3% | \$781,290.08 | \$733,098.18 | 6.6% |
| <u>DWI Reinstatement Fee</u> | \$7,643.73 | \$7,726.76 | -1.1% | \$48,646.26 | \$55,166.17 | -11.8% |
| <u>DUI Reinstatement Fee</u> | \$390.00 | \$375.00 | 4.0% | \$2,124.00 | \$2,157.00 | -1.5% |
| <u>Dyed Distillate Special Fuel Gallonage Tax</u> | \$554,391.31 | \$617,963.78 | -10.3% | \$5,342,840.77 | \$4,953,318.18 | 7.9% |
| <u>Car Wash Fees</u> | \$61,175.66 | \$57,773.64 | 5.9% | \$489,125.49 | \$478,718.20 | 2.2% |
| <u>Miscellaneous Taxes</u> | | | | | | |
| Amusement Machine | | | | | | |
| Vending Machine Decal | \$216.00 | \$603.90 | -64.2% | \$202,332.13 | \$164,794.50 | 22.8% |
| Bingo Registration | \$350.00 | \$705.00 | -50.4% | \$10,684.49 | \$6,920.00 | 54.4% |
| Bingo Gross Receipts | \$14,160.25 | \$11,523.60 | 22.9% | \$68,308.70 | \$78,981.00 | -13.5% |
| Long Term Care Act 1621 | | | | | | |
| Medicaid Fraud Penalty | | | | | | |
| AR Medcaid Trust | | | | | | |
| Examination Fees | | | | | | |
| Inter-Agency Transfer | | | | | | |
| Total Miscellaneous Taxes | <u>\$14,726.25</u> | <u>\$12,832.50</u> | <u>14.8%</u> | <u>\$281,325.32</u> | <u>\$250,695.50</u> | <u>12.2%</u> |
| <u>SUBTOTAL REVENUE DIVISION</u> | <u>\$760,129,395.51</u> | <u>\$718,170,881.12</u> | <u>5.8%</u> | <u>\$4,063,609,472.26</u> | <u>\$3,822,977,794.12</u> | <u>6.3%</u> |
| <u>GENERAL REVENUES</u> | | | | | | |
| <u>Secretary of State</u> | | | | | | |
| Franchise Tax | \$901,698.12 | | | \$5,978,916.74 | \$8,000,000.00 | -25.3% |
| Anonymous Campaign Contribution | | | | | | |
| <u>Insurance Department</u> | | | | | | |
| Premium Tax | \$4,121,273.97 | \$2,092,167.89 | 97.0% | \$53,094,693.11 | \$49,594,518.13 | 7.1% |

| | <u>December 2022</u> | <u>December 2021</u> | <u>Percent Change</u> | <u>Six Months 2022 - 2023</u> | <u>Six Months 2021 - 2022</u> | <u>Percent Change</u> |
|---|--------------------------------|--------------------------------|---------------------------|-----------------------------------|-----------------------------------|---------------------------|
| Labor Department | | | | | | |
| Employment Agency Tax | \$1,250.00 | | | \$1,525.00 | \$4,885.00 | -68.8% |
| State Auditor | | | | | | |
| Unclaimed Property 2 | | | | \$16,201,203.14 | \$16,300,592.65 | -0.6% |
| State Highway & Transportation Dept. | | | | | | |
| Motor Carrier Fees (80 NF) | \$40,737.60 | \$23,267.28 | 75.1% | \$139,571.30 | \$144,115.35 | -3.2% |
| Registration of Insurance Fee | | | | | | |
| Large Truck Speeding Fine | \$2,605.42 | \$3,427.30 | -24.0% | \$26,792.36 | \$29,622.30 | -9.6% |
| Trailer Exemption Offset - motor fuel tax | | | | | | |
| State Securities Department | | | | | | |
| Securities Fees (200 NF) | \$9,151,160.38 | \$653,060.67 | 1,301.3% | \$12,826,589.06 | \$3,907,235.13 | 228.3% |
| Securities Dept-Operations | | | | | | |
| Commissioner of State Lands | | | | | | |
| Mineral Royalties & Leases | \$106,830.10 | \$97,314.83 | 9.8% | \$345,364.87 | \$327,341.35 | 5.5% |
| Health Department | | | | | | |
| Pet Store Registration Fee | | | | \$200.00 | \$200.00 | |
| State Treasurer | | | | | | |
| Bail Bondsman | | | | | | |
| College Saving Bond | | | | | | |
| Misc Reimbursement (fee adj) | | | | | | |
| Attorney General | | | | | | |
| Professional Fund Raiser Fee | \$3,990.00 | \$5,970.00 | -33.2% | \$26,570.00 | \$27,950.00 | -4.9% |
| Department of Finance & Administration | | | | | | |
| Miscellaneous License-Temp | \$44,873.86 | \$39,860.52 | 12.6% | \$258,716.87 | \$285,152.55 | -9.3% |
| Multi Tax Holding Account | \$10,370.55 | (\$14,557.99) | | \$33,756.40 | \$10,962.59 | 207.9% |
| Oil and Gas Commission | | | | | | |
| Oil & Gas Fees | \$163,095.67 | \$167,530.21 | -2.6% | \$949,990.92 | \$1,160,312.82 | -18.1% |
| <u>TOTAL GENERAL REVENUES</u> | <u>\$774,677,281.18</u> | <u>\$721,238,921.83</u> | <u>7.4%</u> | <u>\$4,153,493,362.03</u> | <u>\$3,902,770,681.99</u> | <u>6.4%</u> |

| | December 2022 | December 2021 | Percent Change | Six Months 2022 - 2023 | Six Months 2021 - 2022 | 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 | \$117,814.99 | \$112,482.34 | 4.7% | \$724,949.60 | \$697,321.38 | 4.0% |
| Gross Receipt Tax Permit | \$31,944.00 | \$30,699.49 | 4.1% | \$197,764.97 | \$229,518.13 | -13.8% |
| Liability Insurance Reinstatement Fee | \$20.00 | (\$56.11) | | \$257.00 | (\$45.22) | |
| Special License Plate Fee | \$208,705.23 | \$269,370.68 | -22.5% | \$1,700,169.67 | \$1,639,642.73 | 3.7% |
| Special Drivers License-Act 311 of '73 | \$63,606.11 | \$60,084.78 | 5.9% | \$388,078.51 | \$383,845.44 | 1.1% |
| Validation Decal Fee-Act 974 of '97 | \$171,110.86 | \$215,672.46 | -20.7% | \$1,326,159.39 | \$1,305,246.65 | 1.6% |
| DWI Reinstatement Fee Act 802 of '95 | \$25,224.29 | \$25,498.29 | -1.1% | \$160,532.68 | \$182,048.21 | -11.8% |
| Additional Severance Tax - Coal | | | | | | |
| Rental Car Search Act 1359 of '99 | | | | \$1,058.00 | \$188.00 | 462.8% |
| Driver Confirmation Act 1810 of '01 | | | | | | |
| Total State Central Services | \$618,425.48 | \$713,751.93 | -13.4% | \$4,498,969.82 | \$4,437,765.32 | 1.4% |
| <u>Highway and Transportation Department</u> | | | | | | |
| Motor Vehicle Trip Permits | \$30,888.00 | \$47,553.00 | -35.0% | \$243,276.00 | \$241,824.00 | 0.6% |
| Motor Vehicle Licenses | \$10,613,308.29 | \$10,488,163.75 | 1.2% | \$66,151,726.96 | \$66,331,284.47 | -0.3% |
| Motor Fuels Tax | \$34,509,256.55 | \$36,533,811.68 | -5.5% | \$214,486,994.06 | \$211,641,923.09 | 1.3% |
| Motor Fuels Tax-Act 437 of '79 | \$1,838,586.80 | \$1,950,411.07 | -5.7% | \$11,429,320.44 | \$11,291,145.08 | 1.2% |
| Motor Fuels Tax Increase of '73 | \$1,838,586.80 | \$1,950,411.07 | -5.7% | \$11,429,320.44 | \$11,291,145.08 | 1.2% |
| Motor Fuel Interstate Users | \$2,810,083.91 | \$3,813,815.67 | -26.3% | \$9,844,448.52 | \$11,358,249.66 | -13.3% |
| Cotton Trailer Registration Permit | \$732.00 | | | \$36,178.00 | \$38,422.00 | -5.8% |
| Electric/Hybrid Vehicle Registration Fee | \$153,507.34 | \$260,513.21 | -41.1% | \$1,118,388.35 | \$1,329,880.02 | -15.9% |
| Driver Search Fees-Act 1067 of '79 | \$5,382.00 | \$616,926.00 | -99.1% | \$4,143,024.00 | \$4,181,844.55 | -0.9% |
| Unified Carrier Fees-Act 232 of '07 | | \$205,947.00 | -100.0% | | \$410,660.00 | -100.0% |
| Natural Gas Severance | \$6,786,053.96 | \$6,691,635.14 | 1.4% | \$52,427,262.34 | \$24,510,498.04 | 113.9% |
| Motor Fuel Wholesale Tax | \$4,018,813.56 | \$4,314,318.35 | -6.8% | \$24,556,464.26 | \$24,190,565.52 | 1.5% |
| Distillate Spec Fuel Wholesale Tax | \$3,341,601.76 | \$3,343,688.40 | -0.1% | \$20,931,068.36 | \$20,088,825.69 | 4.2% |
| Total Highway and Transportation Department | \$65,946,800.97 | \$70,217,194.34 | -6.1% | \$416,797,471.73 | \$386,906,267.20 | 7.7% |
| <u>State Police</u> | | | | | | |
| Intransit Fees | | | | \$3.00 | \$3.00 | |
| Commercial Drivers Lic. Test | \$48,058.00 | \$79,160.00 | -39.3% | \$312,633.66 | \$410,199.00 | -23.8% |
| Liability Insurance Fine | \$375.00 | \$350.00 | 7.1% | \$2,787.44 | \$2,350.00 | 18.6% |
| Driver's License Inc. Act 1500/2001 | \$131,105.21 | \$124,227.70 | 5.5% | \$781,124.74 | \$719,666.02 | 8.5% |
| Drive Out License | \$70.00 | \$134.00 | -47.8% | \$756.00 | \$682.00 | 10.9% |
| Driver Test Fee | \$10.00 | | | \$10.00 | | |
| Addl Driver Search Fees-Act 586 of 2019 | \$513.00 | \$118,875.00 | -99.6% | \$799,264.50 | \$814,782.00 | -1.9% |
| DWI reinstate./Duplicate Act 1001/2003 | | | | | \$69,736.73 | -100.0% |
| VIN Inspection Fee Act 1329/2003 | \$6,716.57 | \$7,717.20 | -13.0% | \$48,419.59 | \$46,060.35 | 5.1% |
| Total State Police | \$186,847.78 | \$330,463.90 | -43.5% | \$1,944,998.93 | \$2,063,479.10 | -5.7% |

| | December 2022 | December 2021 | Percent Change | Six Months 2022 - 2023 | Six Months 2021 - 2022 | Percent Change |
|---|--------------------------|--------------------------|---------------------------|-----------------------------------|-----------------------------------|---------------------------|
| Miscellaneous Agencies | | | | | | |
| Prostate Cancer Foundation-Add. Tobacco Tax | \$9,766.57 | \$11,203.30 | -12.8% | \$61,329.79 | \$66,154.40 | -7.3% |
| Forestry Commission | | | | | | |
| Timber Severance | \$347,060.46 | \$345,675.02 | 0.4% | \$2,203,096.52 | \$2,239,291.09 | -1.6% |
| Boating Safety | | | | | | |
| Motor Boat Registration | \$24,643.01 | \$27,387.00 | -10.0% | \$346,243.34 | \$392,124.60 | -11.7% |
| County Aid | | | | | | |
| Severance Tax - 1/4 | \$359,786.84 | \$318,539.12 | 12.9% | \$2,396,895.16 | \$2,113,464.72 | 13.4% |
| Real Estate Transfer - Act 754 of '83 | \$182,393.27 | \$278,944.90 | -34.6% | \$1,155,754.46 | \$1,329,385.43 | -13.1% |
| Add.Severance.Tax-Act 761 of '83 | \$84,254.61 | \$80,618.96 | 4.5% | \$550,175.02 | \$562,866.21 | -2.3% |
| Aeronautics Department | | | | | | |
| Aviation Use Tax | | | | | | |
| Aviation Sales Tax | \$921,847.30 | \$1,211,060.41 | -23.9% | \$8,581,142.12 | \$5,607,345.85 | 53.0% |
| Mid-South Community College-Nursing Program | | | | | | |
| Dog Racing - 15 Additional Days | \$2,279.41 | \$1,146.47 | 98.8% | \$9,586.92 | \$10,720.56 | -10.6% |
| Racing Commission | | | | | | |
| Electronic Gaming Application Fees | | | | | \$6,000.00 | -100.0% |
| Soybean Board | | | | | | |
| Soybean Tax - State | \$889,874.87 | \$840,923.32 | 5.8% | \$2,839,312.97 | \$2,247,521.94 | 26.3% |
| Soybean Tax - National | \$888,722.21 | \$840,923.37 | 5.7% | \$2,832,529.20 | \$2,247,522.23 | 26.0% |
| Oil Museum | | | | | | |
| Severance Tax - Oil & Brine | \$5,246.94 | \$5,898.38 | -11.0% | \$32,192.00 | \$36,259.65 | -11.2% |
| Clerks Continuing Education | | | | | | |
| Real Estate Transfer - Act 754 of '83 | | | | \$108,359.13 | \$108,359.13 | |
| Oil & Gas Commission | | | | | | |
| Additional Severance Tax - Brine | \$7,624.68 | \$9,307.48 | -18.1% | \$46,954.99 | \$52,622.19 | -10.8% |
| Ark. Beef Council | | | | | | |
| Beef Council - State | \$35,607.94 | \$42,877.25 | -17.0% | \$222,192.53 | \$229,856.61 | -3.3% |
| Beef Council - National | \$35,607.96 | \$42,877.25 | -17.0% | \$222,192.50 | \$229,856.61 | -3.3% |

| | December 2022 | December 2021 | Percent Change | Six Months 2022 - 2023 | Six Months 2021 - 2022 | Percent Change |
|--|--------------------------|--------------------------|---------------------------|-----------------------------------|-----------------------------------|---------------------------|
| Wheat Board | | | | | | |
| Wheat Tax | \$1,706.07 | \$552.00 | 209.1% | \$93,497.39 | \$83,968.89 | 11.3% |
| Rice Board | | | | | | |
| Rice Tax | \$447,686.49 | \$391,186.90 | 14.4% | \$2,596,837.89 | \$3,093,511.21 | -16.1% |
| Ark. Natural & Cultural Resources Grant & Trust | | | | | | |
| Add'l. Real Estate Transfer - 80% | \$2,919,355.80 | \$4,463,118.74 | -34.6% | \$21,092,691.58 | \$23,870,788.92 | -11.6% |
| Parks & Tourism | | | | | | |
| Add'l Real Estate Transfer - 10% | \$364,919.48 | \$557,889.84 | -34.6% | \$2,636,586.43 | \$2,983,848.57 | -11.6% |
| Natural & Cultural Resources Historic Preservation | | | | | | |
| Add'l Real Estate Transfer - 10% | \$364,919.48 | \$557,889.84 | -34.6% | \$2,636,586.43 | \$2,983,848.57 | -11.6% |
| Public Health | | | | | | |
| DWI Reinstatement Fee 802/95 | \$5,350.62 | \$5,408.71 | -1.1% | \$34,052.41 | \$38,616.13 | -11.8% |
| DUI Reinstatement Fee 863/93 | \$260.00 | \$250.00 | 4.0% | \$1,416.00 | \$1,438.00 | -1.5% |
| Amusement Machines | \$2,270.00 | \$160.00 | 1,318.8% | \$35,907.50 | \$25,340.00 | 41.7% |
| Choose Life Adopt 344/03 | | | | | | |
| Disease & Pest Control | | | | | | |
| Livestock & Poultry Vacc. Fee | \$58,678.96 | \$66,427.00 | -11.7% | \$325,645.36 | \$332,190.77 | -2.0% |
| Petroleum Storage Tank | | | | | | |
| Environmental Assurance Fee | \$632,018.72 | \$673,945.93 | -6.2% | \$4,159,090.23 | \$4,194,945.33 | -0.9% |
| Commercial Drivers License | | | | | | |
| Driver's Search Fee | \$2,562.00 | \$173,534.00 | -98.5% | \$1,163,487.00 | \$1,158,329.36 | 0.4% |
| Commercial Drivers License Fee | \$73,692.42 | \$56,768.45 | 29.8% | \$407,249.58 | \$324,551.20 | 25.5% |
| CDL Fund - Expedited Title Fee | \$158,576.70 | \$237,034.53 | -33.1% | \$1,018,512.97 | \$1,261,042.72 | -19.2% |
| CDL Fund - Title Application Fee | \$1,066.46 | \$953.86 | 11.8% | \$9,662.89 | \$8,938.30 | 8.1% |
| Waste Tire Grant | | | | | | |
| Waste Tire Fee Act 749 of '91 | | | | | | |
| District Waste Tire Fee | | | | | | |
| Department of Environmental Quality Fee | | | | | | |
| Waste Tire Fee 8% | | | | | | |

| | December 2022 | December 2021 | Percent Change | Six Months 2022 - 2023 | Six Months 2021 - 2022 | Percent Change |
|--|--------------------------|--------------------------|---------------------------|-----------------------------------|-----------------------------------|---------------------------|
| Swine Testing | | | | | | |
| Swine Testing Fee | \$5.00 | | | \$1,348.94 | \$11.00 | 12,163.1% |
| Telecommunication Equipment | | | | | | |
| Local Exchange Carrier Surcharge | \$36,149.65 | \$36,369.41 | -0.6% | \$224,116.01 | \$226,141.82 | -0.9% |
| Conservation Tax | | | | | | |
| Sales & Use Tax - 1/8 cent | \$9,039,940.98 | \$8,404,025.18 | 7.6% | \$53,447,818.44 | \$48,175,074.84 | 10.9% |
| Arkansas Corn and Grain Promotion | | | | | | |
| Corn & Grain Assessment | \$101,715.93 | \$110,979.61 | -8.3% | \$568,447.10 | \$762,750.96 | -25.5% |
| Catfish Promotion Board | | | | | | |
| Catfish Feed Assessment | \$552.34 | \$476.36 | 16.0% | \$19,396.46 | \$19,455.13 | -0.3% |
| Game Protection | | | | | | |
| Fines & Interest | \$53,397.69 | \$69,610.26 | -23.3% | \$431,541.05 | \$434,763.02 | -0.7% |
| Public School | | | | | | |
| Amusement Machines | | | | \$30,000.00 | \$30,000.00 | |
| Breast Cancer Research (UAMS) | | | | | | |
| Additional Tobacco Tax | \$68,990.51 | \$79,300.11 | -13.0% | \$433,341.27 | \$468,025.78 | -7.4% |
| Breast Cancer/Komen License Plate | \$9,825.64 | \$13,707.91 | -28.3% | \$80,307.82 | \$80,810.75 | -0.6% |
| Breast Cancer Control (Health Dept.) | | | | | | |
| Additional Tobacco Tax | \$246,602.74 | \$283,529.39 | -13.0% | \$1,549,004.40 | \$1,673,267.74 | -7.4% |
| Aging and Adult Services (Meals on Wheels) | | | | | | |
| Additional Tobacco Tax | \$156,818.90 | \$189,014.47 | -17.0% | \$990,939.68 | \$1,102,733.90 | -10.1% |
| UAMS | | | | | | |
| Additional Tobacco Tax | \$30,403.06 | \$34,978.27 | -13.1% | \$190,988.27 | \$206,393.63 | -7.5% |

| | <u>December 2022</u> | <u>December 2021</u> | <u>Percent Change</u> | <u>Six Months 2022 - 2023</u> | <u>Six Months 2021 - 2022</u> | <u>Percent Change</u> |
|---|--------------------------|--------------------------|---------------------------|-----------------------------------|-----------------------------------|---------------------------|
| <u>Property Tax Relief - Amendment 79</u> | | | | | | |
| Sales & Use Tax - 1/2 cent | \$32,356,822.62 | \$30,424,470.80 | 6.4% | \$188,180,904.90 | \$172,306,511.74 | 9.2% |
| Dyed Diesel Tax - 87/07 | \$68,617.71 | \$68,465.22 | 0.2% | \$586,021.04 | \$549,854.28 | 6.6% |
| <u>Education Adequacy</u> | | | | | | |
| Sales & Use Tax - 7/8 cent | \$56,627,778.36 | \$53,248,331.29 | 6.3% | \$329,426,428.42 | \$301,635,827.93 | 9.2% |
| Dyed Diesel Tax - 87/07 | \$120,282.77 | \$120,015.56 | 0.2% | \$1,027,260.20 | \$963,862.71 | 6.6% |
| <u>In God We Trust</u> | | | | | | |
| Special License Plate Fee - 726/05 | \$8,051.71 | \$9,675.52 | -16.8% | \$58,461.37 | \$55,988.09 | 4.4% |
| <u>REVENUE DIVISION:</u> | | | | | | |
| <u>TOTAL SPECIAL REVENUES COLLECTED</u> | <u>\$174,505,809.11</u> | <u>\$175,596,861.56</u> | <u>-0.6%</u> | <u>\$1,058,306,946.16</u> | <u>\$979,939,694.13</u> | <u>8.0%</u> |