

ARKANSAS REVENUE REPORT

July 2022

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

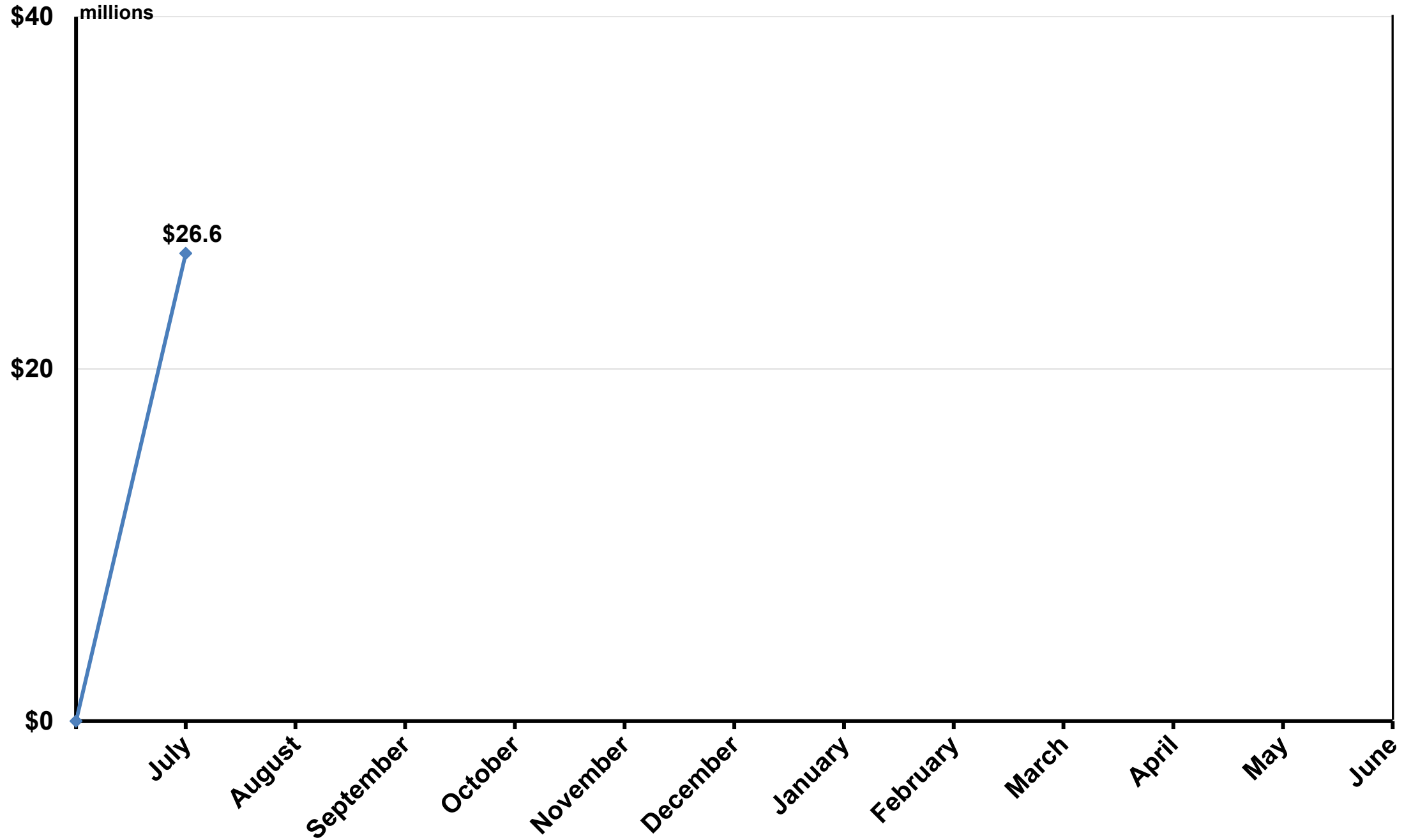
Prepared by: THE BUREAU OF LEGISLATIVE RESEARCH

COMPARISON OF THE FIRST MONTH 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, 2021 through June 30, 2022

Collections of Gross General Revenues year-to-date of approximately \$615.9 million have increased \$15.5 million, or 2.6% above the \$600 million collected last fiscal year-to-date. Net General Revenue Available for distribution this month of \$541.9 million increased \$27.1 million, or 5.3% from the \$514.9 million available for distribution in July 2021.

	2022-2023	2021-2022	Change
GROSS GENERAL REVENUES	\$617,036,462	\$601,503,641	2.6%
Less Claims & Taxes Erroneously Paid	\$5,468	\$15,511	
Uncollected Checks	\$164,833	\$67,795	
EFT Reversals	\$988,672	\$1,088,911	
GENERAL REVENUES	\$615,877,489	\$600,331,424	2.6%
Less State Central Services Fund	12,933,427.27	\$12,606,960	2.6%
Constitutional Officers' Fund	6,158,774.89	\$6,003,314	2.6%
City-County Tourist Facilities	221,977.00	\$221,977	
Corporate Income Tax Refunds	\$952,151	\$5,652,483	-83.2%
Water Waste Pollution Abatement Bonds	\$1,300,000	\$1,300,000	
Educational Excellence Trust Fund	\$36,021,088	\$32,927,471	9.4%
Economic Development Incentive Fund	\$2,193,344	\$2,986,284	-26.6%
College Saving Bond Fund		\$0	
Educational Adequacy Fund	\$3,184,325	\$2,910,844	9.4%
Amendment 82 Bonds		\$0	
GR Highway Casino Gaming		\$0	
Individual Income Tax Refunds	\$10,953,303	\$20,849,222	-47.5%
NET AVAILABLE FOR DISTRIBUTION	\$541,959,099	\$514,872,869	5.3%

Cumulative Deviation From DFA Net General Revenues Available For Distribution Forecast



	<u>July 2022</u>	<u>July 2021</u>	<u>Percent Change</u>	<u>One Month 2022 - 2023</u>	<u>One Month 2021 - 2022</u>	<u>Percent Change</u>
<u>GENERAL REVENUES COLLECTED BY THE REVENUE DIVISION</u>						
<u>Gross Receipt Taxes</u>	\$277,225,420.18	\$264,923,523.63	4.6%	\$277,225,420.18	\$264,923,523.63	4.6%
<u>Income Taxes</u>						
Corporation - Final Payments	\$7,920,442.89	\$8,224,437.78	-3.7%	\$7,920,442.89	\$8,224,437.78	-3.7%
Corporation - Estimates	\$27,942,180.58	\$31,663,284.53	-11.8%	\$27,942,180.58	\$31,663,284.53	-11.8%
Individual - Final Payments	\$14,951,176.29	\$13,308,345.55	12.3%	\$14,951,176.29	\$13,308,345.55	12.3%
Individual - Withholding - Monthly	\$230,620,703.55	\$220,036,174.18	4.8%	\$230,620,703.55	\$220,036,174.18	4.8%
Individual - Estimates	\$7,065,202.27	\$8,521,373.43	-17.1%	\$7,065,202.27	\$8,521,373.43	-17.1%
Total Income Taxes	\$288,499,705.58	\$281,753,615.47	2.4%	\$288,499,705.58	\$281,753,615.47	2.4%
<u>Cigarette and Tobacco Taxes</u>						
Cigarette Tax	\$11,841,821.50	\$12,001,530.03	-1.3%	\$11,841,821.50	\$12,001,530.03	-1.3%
Cigar and Tobacco Taxes	\$6,599,228.53	\$6,824,193.30	-3.3%	\$6,599,228.53	\$6,824,193.30	-3.3%
Cigarette Paper Tax	\$80,138.27	\$69,883.56	14.7%	\$80,138.27	\$69,883.56	14.7%
Total Cigarette and Tobacco Taxes	\$18,521,188.30	\$18,895,606.89	-2.0%	\$18,521,188.30	\$18,895,606.89	-2.0%
<u>Alcoholic Beverage Taxes</u>						
Liquor Tax	\$1,086,218.34	\$1,021,756.00	6.3%	\$1,086,218.34	\$1,021,756.00	6.3%
Liquor Permits	\$744,050.00	\$862,535.00	-13.7%	\$744,050.00	\$862,535.00	-13.7%
Retail Beer Tax	\$1,570,488.51	\$1,739,781.46	-9.7%	\$1,570,488.51	\$1,739,781.46	-9.7%
Beer Permits	\$183,012.50	\$208,070.00	-12.0%	\$183,012.50	\$208,070.00	-12.0%
Wine Distribution Tax	\$325,845.85	\$295,636.55	10.2%	\$325,845.85	\$295,636.55	10.2%
Small Winery Tax	\$10,124.73	\$14,892.02	-32.0%	\$10,124.73	\$14,892.02	-32.0%
Wine Permits	\$63,862.50	\$85,200.00	-25.0%	\$63,862.50	\$85,200.00	-25.0%
Liquor Enforcement Tax	\$41,024.45	\$37,500.00	9.4%	\$41,024.45	\$37,500.00	9.4%
Wine Distribution Enforcement Tax	\$7,815.67	\$7,296.00	7.1%	\$7,815.67	\$7,296.00	7.1%
Winery Enforcement Tax	\$263.21	\$394.44	-33.3%	\$263.21	\$394.44	-33.3%
Beer Enforcement Tax	\$35,310.37	\$40,880.35	-13.6%	\$35,310.37	\$40,880.35	-13.6%
ABC Permit Violations	\$16,025.00	\$1,350.00	1,087.0%	\$16,025.00	\$1,350.00	1,087.0%
Light Wine Enforcement Tax	\$1,061.16	\$522.99	102.9%	\$1,061.16	\$522.99	102.9%
Light Wine Tax	\$11,039.89	\$5,542.86	99.2%	\$11,039.89	\$5,542.86	99.2%
Light Liquor Tax	\$101,886.00	\$88,672.00	14.9%	\$101,886.00	\$88,672.00	14.9%
Hard Cider Permits	\$550.00	\$550.00	0.0%	\$550.00	\$550.00	0.0%
Total Alcoholic Beverage Taxes	\$4,198,578.18	\$4,410,579.67	-4.8%	\$4,198,578.18	\$4,410,579.67	-4.8%
<u>Racing Taxes</u>						
Dog Racing	\$31,681.07	\$26,339.14	20.3%	\$31,681.07	\$26,339.14	20.3%
Horse Racing	\$27,500.21	\$37,959.57	-27.6%	\$27,500.21	\$37,959.57	-27.6%
Casino License Fee	\$0.00	\$22,845.00	-100.0%	\$0.00	\$22,845.00	-100.0%
Casino Gaming Tax	\$4,800,853.50	\$3,702,625.84	29.7%	\$4,800,853.50	\$3,702,625.84	29.7%
Total Racing Taxes	\$4,860,034.78	\$3,789,769.55	28.2%	\$4,860,034.78	\$3,789,769.55	28.2%
<u>Severance Tax - 3/4</u>	\$1,441,135.87	\$958,498.77	50.4%	\$1,441,135.87	\$958,498.77	50.4%
<u>Natural Gas Severance Tax</u>	\$675,000.00	\$675,000.00	0.0%	\$675,000.00	\$675,000.00	0.0%

	July 2022	July 2021	Percent Change	One Month 2022 - 2023	One Month 2021 - 2022	Percent Change
<u>Real Estate Transfer Tax</u>	\$2,283,678.54	\$2,091,068.10	9.2%	\$2,283,678.54	\$2,091,068.10	9.2%
<u>DFA Fines, Penalties and Court Cost</u>	\$121,288.31	\$26,779.00	352.9%	\$121,288.31	\$26,779.00	352.9%
<u>DWI Reinstatement Fee</u>	\$8,228.05	\$10,192.37	-19.3%	\$8,228.05	\$10,192.37	-19.3%
<u>DUI Reinstatement Fee</u>	\$300.00	\$252.00	19.0%	\$300.00	\$252.00	19.0%
<u>Dyed Distillate Special Fuel Gallonage Tax</u>	\$1,053,299.28	\$930,842.58	13.2%	\$1,053,299.28	\$930,842.58	13.2%
<u>Car Wash Fees</u>	\$73,594.40	\$84,380.19	-12.8%	\$73,594.40	\$84,380.19	-12.8%
<u>Miscellaneous Taxes</u>						
Vending Machine Decal	\$113,331.09	\$115,830.30	-2.2%	\$113,331.09	\$115,830.30	-2.2%
Bingo Registration	\$2,994.49	\$3,280.00	-8.7%	\$2,994.49	\$3,280.00	-8.7%
Bingo Gross Receipts	\$12,553.20	\$14,787.00	-15.1%	\$12,553.20	\$14,787.00	-15.1%
Total Miscellaneous Taxes	\$128,878.78	\$133,897.30	-3.7%	\$128,878.78	\$133,897.30	-3.7%
SUBTOTAL REVENUE DIVISION	\$599,090,330.25	\$578,684,005.52	3.5%	\$599,090,330.25	\$578,684,005.52	3.5%
<u>GENERAL REVENUES</u>						
<u>Secretary of State</u>						
Franchise Tax	\$0.00	\$5,160,419.37	-100.0%	\$0.00	\$5,160,419.37	-100.0%
Anonymous Campaign Contribution	\$0.00	\$0.00		\$0.00	\$0.00	
<u>Insurance Department</u>						
Premium Tax	\$998,538.72	\$429,203.15	132.6%	\$998,538.72	\$429,203.15	132.6%
State Auditor						
Unclaimed Property 2	\$16,201,203.14	\$16,300,592.65	-0.6%	\$16,201,203.14	\$16,300,592.65	-0.6%
State Highway & Transportation Dept.						
Motor Carrier Fees (80 NF)	\$17,794.33	\$23,873.50	-25.5%	\$17,794.33	\$23,873.50	-25.5%
Registration of Insurance Fee	\$0.00	\$0.00		\$0.00	\$0.00	
Large Truck Speeding Fine	\$6,632.70	\$4,372.10	51.7%	\$6,632.70	\$4,372.10	51.7%
Trailer Exemption Offset - motor fuel tax	\$0.00	\$0.00		\$0.00	\$0.00	
State Securities Department						
Securities Fees (200 NF)	\$501,406.27	\$480,427.19	4.4%	\$501,406.27	\$480,427.19	4.4%
Securities Dept-Operations	\$0.00	\$0.00		\$0.00	\$0.00	
Commissioner of State Lands						
Mineral Royalties & Leases	\$43,955.54	\$18,880.21	132.8%	\$43,955.54	\$18,880.21	132.8%
Attorney General						
Professional Fund Raiser Fee	\$3,480.00	\$4,260.00	-18.3%	\$3,480.00	\$4,260.00	-18.3%
Department of Finance & Administration						
Miscellaneous License-Temp	\$40,770.06	\$47,295.90	-13.8%	\$40,770.06	\$47,295.90	-13.8%
Multi Tax Holding Account	\$4,878.74	(\$937.98)		\$4,878.74	(\$937.98)	

	<u>July 2022</u>	<u>July 2021</u>	<u>Percent Change</u>	<u>One Month 2022 - 2023</u>	<u>One Month 2021 - 2022</u>	<u>Percent Change</u>
Oil and Gas Commission						
Oil & Gas Fees	\$127,272.74	\$351,249.12	-63.8%	\$127,272.74	\$351,249.12	-63.8%
TOTAL GENERAL REVENUES	\$617,036,462.49	\$601,503,640.73	2.6%	\$617,036,462.49	\$601,503,640.73	2.6%
<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	\$126,981.63	\$127,903.30	-0.7%	\$126,981.63	\$127,903.30	-0.7%
Gross Receipt Tax Permit	\$30,866.00	\$57,697.56	-46.5%	\$30,866.00	\$57,697.56	-46.5%
Liability Insurance Reinstatement Fee	\$0.00	\$160.00	-100.0%	\$0.00	\$160.00	-100.0%
Special License Plate Fee	\$335,688.19	\$292,236.51	14.9%	\$335,688.19	\$292,236.51	14.9%
Special Drivers License-Act 311 of '73	\$64,862.74	\$68,025.96	-4.7%	\$64,862.74	\$68,025.96	-4.7%
Validation Decal Fee-Act 974 of '97	\$259,615.15	\$240,018.34	8.2%	\$259,615.15	\$240,018.34	8.2%
DWI Reinstatement Fee Act 802 of '95	\$27,152.61	\$33,634.79	-19.3%	\$27,152.61	\$33,634.79	-19.3%
Rental Car Search Act 1359 of '99	\$834.00	\$1.00	83,300.0%	\$834.00	\$1.00	83,300.0%
Total State Central Services	\$846,000.32	\$819,677.46	3.2%	\$846,000.32	\$819,677.46	3.2%
<u>Highway and Transportation Department</u>						
Motor Vehicle Trip Permits	\$57,123.00	\$38,049.00	50.1%	\$57,123.00	\$38,049.00	50.1%
Motor Vehicle Licenses	\$13,507,475.10	\$14,874,402.12	-9.2%	\$13,507,475.10	\$14,874,402.12	-9.2%
Motor Fuels Tax	\$35,374,090.93	\$34,582,364.27	2.3%	\$35,374,090.93	\$34,582,364.27	2.3%
Motor Fuels Tax-Act 437 of '79	\$1,886,595.39	\$1,846,454.13	2.2%	\$1,886,595.39	\$1,846,454.13	2.2%
Motor Fuels Tax Increase of '73	\$1,886,595.39	\$1,846,454.13	2.2%	\$1,886,595.39	\$1,846,454.13	2.2%
Motor Fuel Interstate Users	\$1,724,050.42	\$769,588.72	124.0%	\$1,724,050.42	\$769,588.72	124.0%
Cotton Trailer Registration Permit	\$975.00	\$2,684.00	-63.7%	\$975.00	\$2,684.00	-63.7%
Electric/Hybrid Vehicle Registration Fee	\$218,825.04	\$259,844.55	-15.8%	\$218,825.04	\$259,844.55	-15.8%
Driver Search Fees-Act 1067 of '79	\$1,379,758.94	\$749,532.00	84.1%	\$1,379,758.94	\$749,532.00	84.1%
Unified Carrier Fees-Act 232 of '07	\$0.00	\$295.00	-100.0%	\$0.00	\$295.00	-100.0%
Natural Gas Severance	\$7,704,197.46	\$1,962,881.05	292.5%	\$7,704,197.46	\$1,962,881.05	292.5%
Motor Fuel Wholesale Tax	\$3,872,732.06	\$3,963,007.40	-2.3%	\$3,872,732.06	\$3,963,007.40	-2.3%
Distillate Spec Fuel Wholesale Tax	\$3,284,902.28	\$3,127,930.11	5.0%	\$3,284,902.28	\$3,127,930.11	5.0%
Total Highway and Transportation	\$70,897,321.01	\$64,023,486.48	10.7%	\$70,897,321.01	\$64,023,486.48	10.7%
<u>State Police</u>						
Intransit Fees	\$0.00	\$0.00		\$0.00	\$0.00	
Commercial Drivers Lic. Test	\$52,519.00	\$68,404.00	-23.2%	\$52,519.00	\$68,404.00	-23.2%
Liability Insurance Fine	\$725.00	\$550.00	31.8%	\$725.00	\$550.00	31.8%
Driver's License Inc. Act 1500/2001	\$130,322.21	\$125,927.18	3.5%	\$130,322.21	\$125,927.18	3.5%
Drive Out License	\$116.00	\$120.00	-3.3%	\$116.00	\$120.00	-3.3%
Addl Driver Search Fees-Act 586 of 2019	\$266,530.24	\$144,621.00	84.3%	\$266,530.24	\$144,621.00	84.3%
DWI reinstate./Duplicate Act 1001/2003	\$0.00	\$69,736.73	-100.0%	\$0.00	\$69,736.73	-100.0%
VIN Inspection Fee Act 1329/2003	\$9,721.44	\$8,856.55	9.8%	\$9,721.44	\$8,856.55	9.8%
Total State Police	\$459,933.89	\$418,215.46	10.0%	\$459,933.89	\$418,215.46	10.0%

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Miscellaneous Agencies						
Prostate Cancer Foundation-Add. Tobacco Tax	\$10,932.90	\$11,181.62	-2.2%	\$10,932.90	\$11,181.62	-2.2%
Forestry Commission						
Timber Severance	\$359,483.16	\$329,614.59	9.1%	\$359,483.16	\$329,614.59	9.1%
Boating Safety						
Motor Boat Registration	\$116,414.64	\$129,279.91	-10.0%	\$116,414.64	\$129,279.91	-10.0%
County Aid						
Severance Tax - 1/4	\$489,178.69	\$363,960.65	34.4%	\$489,178.69	\$363,960.65	34.4%
Real Estate Transfer - Act 754 of '83	\$91,206.99	\$69,804.62	30.7%	\$91,206.99	\$69,804.62	30.7%
Add.Severance.Tax-Act 761 of '83	\$96,108.23	\$89,732.63	7.1%	\$96,108.23	\$89,732.63	7.1%
Aeronautics Department						
Aviation Sales Tax	\$1,266,513.59	\$1,341,535.24	-5.6%	\$1,266,513.59	\$1,341,535.24	-5.6%
Mid-South Community College-Nursing Program						
Dog Racing - 15 Additional Days	\$2,838.48	\$2,582.62	9.9%	\$2,838.48	\$2,582.62	9.9%
Soybean Board						
Soybean Tax - State	\$33,227.42	\$32,405.13	2.5%	\$33,227.42	\$32,405.13	2.5%
Soybean Tax - National	\$30,790.16	\$32,405.13	-5.0%	\$30,790.16	\$32,405.13	-5.0%
Oil Museum						
Severance Tax - Oil & Brine	\$4,803.07	\$6,430.02	-25.3%	\$4,803.07	\$6,430.02	-25.3%
Clerks Continuing Education						
Real Estate Transfer - Act 754 of '83	\$108,359.13	\$108,359.13	0.0%	\$108,359.13	\$108,359.13	0.0%
Oil & Gas Commission						
Additional Severance Tax - Brine	\$6,492.76	\$9,372.76	-30.7%	\$6,492.76	\$9,372.76	-30.7%
Ark. Beef Council						
Beef Council - State	\$32,392.29	\$31,480.50	2.9%	\$32,392.29	\$31,480.50	2.9%
Beef Council - National	\$32,392.29	\$31,480.50	2.9%	\$32,392.29	\$31,480.50	2.9%
Wheat Board						
Wheat Tax	\$45,751.87	\$54,572.31	-16.2%	\$45,751.87	\$54,572.31	-16.2%
Rice Board						
Rice Tax	\$146,416.16	\$180,232.07	-18.8%	\$146,416.16	\$180,232.07	-18.8%
Ark. Natural & Cultural Resources Grant & Trust						
Add'l. Real Estate Transfer - 80%	\$4,059,931.04	\$3,717,493.12	9.2%	\$4,059,931.04	\$3,717,493.12	9.2%
Parks & Tourism						
Add'l Real Estate Transfer - 10%	\$507,491.38	\$464,686.64	9.2%	\$507,491.38	\$464,686.64	9.2%
Natural & Cultural Resources Historic						
Add'l Real Estate Transfer - 10%	\$507,491.38	\$464,686.64	9.2%	\$507,491.38	\$464,686.64	9.2%

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Public Health						
DWI Reinstatement Fee 802/95	\$5,759.65	\$7,134.62	-19.3%	\$5,759.65	\$7,134.62	-19.3%
DUI Reinstatement Fee 863/93	\$200.00	\$168.00	19.0%	\$200.00	\$168.00	19.0%
Amusement Machines	\$7,257.50	\$0.00		\$7,257.50	\$0.00	
Choose Life Adopt 344/03	\$0.00	\$0.00		\$0.00	\$0.00	
Disease & Pest Control						
Livestock & Poultry Vacc. Fee	\$47,717.31	\$49,711.00	-4.0%	\$47,717.31	\$49,711.00	-4.0%
Petroleum Storage Tank						
Environmental Assurance Fee	\$685,062.77	\$691,103.35	-0.9%	\$685,062.77	\$691,103.35	-0.9%
Commercial Drivers License						
Driver's Search Fee	\$386,778.82	\$210,446.00	83.8%	\$386,778.82	\$210,446.00	83.8%
Commercial Drivers License Fee	\$65,425.00	\$53,298.85	22.8%	\$65,425.00	\$53,298.85	22.8%
CDL Fund - Expedited Title Fee	\$175,655.93	\$213,597.33	-17.8%	\$175,655.93	\$213,597.33	-17.8%
CDL Fund - Title Application Fee	\$2,431.50	\$2,405.91	1.1%	\$2,431.50	\$2,405.91	1.1%
Telecommunication Equipment						
Local Exchange Carrier Surcharge	\$37,641.96	\$39,436.09	-4.5%	\$37,641.96	\$39,436.09	-4.5%
Conservation Tax						
Sales & Use Tax - 1/8 cent	\$8,639,239.07	\$8,026,093.90	7.6%	\$8,639,239.07	\$8,026,093.90	7.6%
Arkansas Corn and Grain Promotion						
Corn & Grain Assessment	\$20,991.20	\$16,375.46	28.2%	\$20,991.20	\$16,375.46	28.2%
Catfish Promotion Board						
Catfish Feed Assessment	\$2,942.24	\$2,909.67	1.1%	\$2,942.24	\$2,909.67	1.1%
Game Protection						
Fines & Interest	\$86,344.25	\$79,467.48	8.7%	\$86,344.25	\$79,467.48	8.7%
Public School						
Amusement Machines	\$30,000.00	\$25,440.00	17.9%	\$30,000.00	\$25,440.00	17.9%
Breast Cancer Research (UAMS)						
Additional Tobacco Tax	\$77,208.55	\$78,946.95	-2.2%	\$77,208.55	\$78,946.95	-2.2%
Breast Cancer/Komen License Plate	\$16,433.39	\$14,085.27	16.7%	\$16,433.39	\$14,085.27	16.7%
Breast Cancer Control (Health Dept.)						
Additional Tobacco Tax	\$275,967.23	\$282,172.89	-2.2%	\$275,967.23	\$282,172.89	-2.2%
Aging and Adult Services (Meals on Wheels)						
Additional Tobacco Tax	\$174,305.05	\$177,264.94	-1.7%	\$174,305.05	\$177,264.94	-1.7%
UAMS						
Additional Tobacco Tax	\$34,020.22	\$34,782.83	-2.2%	\$34,020.22	\$34,782.83	-2.2%
<u>Property Tax Relief - Amendment 79</u>						
Sales & Use Tax - 1/2 cent	\$30,185,227.62	\$28,756,661.81	5.0%	\$30,185,227.62	\$28,756,661.81	5.0%

	July 2022	July 2021	Percent Change	One Month 2022 - 2023	One Month 2021 - 2022	Percent Change
Dyed Diesel Tax - 87/07	\$116,855.30	\$98,691.58	18.4%	\$116,855.30	\$98,691.58	18.4%
<u>Education Adequacy</u>						
Sales & Use Tax - 7/8 cent	\$52,876,210.48	\$50,377,287.62	5.0%	\$52,876,210.48	\$50,377,287.62	5.0%
Dyed Diesel Tax - 87/07	\$204,840.41	\$173,000.55	18.4%	\$204,840.41	\$173,000.55	18.4%
<u>In God We Trust</u>						
Special License Plate Fee - 726/05	\$12,182.49	\$10,789.37	12.9%	\$12,182.49	\$10,789.37	12.9%
<u>REVENUE DIVISION:</u>						
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	<u>\$174,318,168.79</u>	<u>\$162,153,946.70</u>	<u>7.5%</u>	<u>\$174,318,168.79</u>	<u>\$162,153,946.70</u>	<u>7.5%</u>