

**ARKANSAS REVENUE REPORT**

**January 2024**

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

**Prepared by: THE BUREAU OF LEGISLATIVE RESEARCH**

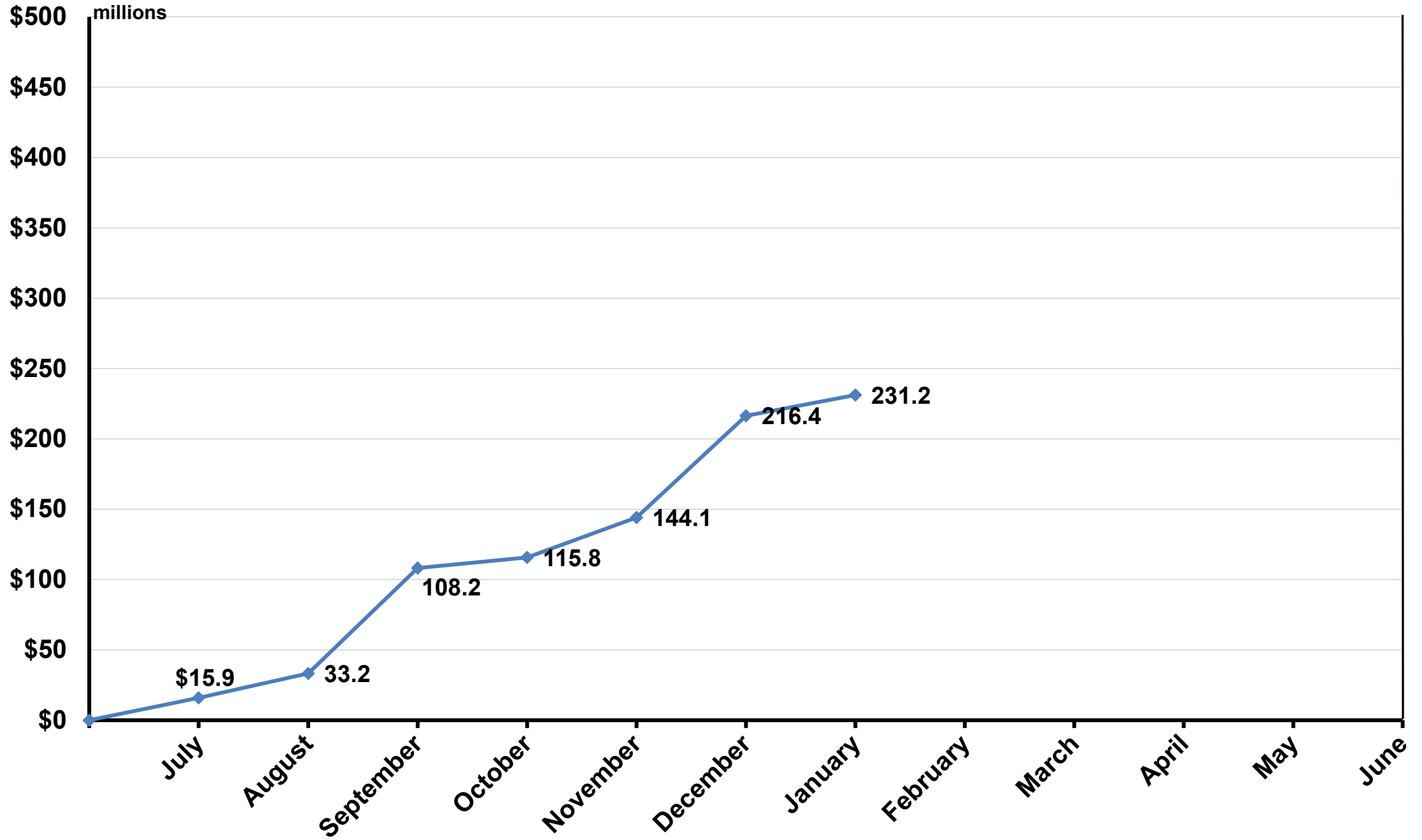
COMPARISON OF THE FIRST SEVEN MONTHS OF THE 2023-2024 FISCAL YEAR  
 DISTRIBUTION OF GROSS GENERAL REVENUES  
 WITH THE SAME PERIOD OF THE 2022-2023 FISCAL YEAR

*State Fiscal Year is July 1, 2023 through June 30, 2024*

Collections of Gross General Revenues year-to-date of approximately \$4,860.69 million have decreased \$91.5 million, or 1.8% below the \$4,952.21 million collected last fiscal year-to-date. Net General Revenue Available for distribution of \$4,096.6 million decreased \$243.9 million, or 5.6% from the \$4,340.48 million available for distribution in January 2023.

	<b>2023-2024</b>	2022-2023	Change
<b>GROSS GENERAL REVENUES</b>	\$4,876,650,207	\$4,964,017,561	-1.8%
Less Claims & Taxes Erroneously Paid	\$110,959	\$627,475	
Uncollected Checks	\$1,062,277	\$1,297,897	
EFT Reversals	\$14,784,679	\$9,877,312	
<b>ADJUSTED GENERAL REVENUES</b>	\$4,860,692,292	\$4,952,214,877	-1.8%
Less State Central Services Fund	\$102,074,538	\$103,996,512	-1.8%
Constitutional Officers' Fund	\$48,606,923	\$49,522,149	-1.8%
City-County Tourist Facilities	\$665,931	\$665,931	
Corporate Income Tax Refunds	\$64,683,791	\$36,808,642	75.7%
Water Waste Pollution Abatement Bond	\$8,800,000	\$8,800,000	
Educational Excellence Trust Fund	\$273,218,646	\$252,147,613	8.4%
Economic Development Incentive Fund	\$6,278,296	\$9,817,675	-36.1%
College Saving Bond Fund	\$2,253,500	\$2,534,106	-11.1%
Educational Adequacy Fund	\$24,152,992	\$22,290,277	8.4%
Amendment 82 Bonds	\$862,378	\$923,879	-6.7%
GR Highway Casino Gaming	\$0	\$0	
Individual Income Tax Refunds	\$232,527,058	\$124,225,707	87.2%
<b>NET AVAILABLE FOR DISTRIBUTION</b>	<b>\$4,096,568,239</b>	<b>\$4,340,482,386</b>	<b>-5.6%</b>

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



	January 2024	January 2023	Percent Change	Seven Months 2023 - 2024	Seven Months 2022 - 2023	Percent Change
<u>GENERAL REVENUES COLLECTED BY THE REVENUE DIVISION</u>						
<u>Gross Receipt Taxes</u>	\$308,221,705.50	\$300,244,492.61	2.7%	\$2,085,344,193.96	\$2,021,997,141.66	3.1%
<u>Income Taxes</u>						
Corporation - Final Payments	\$15,198,195.42	\$25,456,377.75	-40.3%	\$115,081,257.82	\$85,931,700.16	33.9%
Corporation - Estimates	\$75,256,268.72	\$72,344,737.81	4.0%	\$455,462,007.42	\$460,345,816.81	-1.1%
Individual - Final Payments	\$8,969,605.89	\$14,050,287.02	-36.2%	\$130,279,503.35	\$183,613,619.77	-29.0%
Individual - Withholding - Monthly	\$281,511,872.45	\$276,306,389.73	1.9%	\$1,673,857,911.13	\$1,681,727,194.55	-0.5%
Individual - Estimates	\$53,957,419.54	\$91,873,955.01	-41.3%	\$135,277,943.31	\$245,895,118.16	-45.0%
Total Income Taxes	\$434,893,362.02	\$480,031,747.32	-9.4%	\$2,509,958,623.03	\$2,657,513,449.45	-5.6%
<u>Cigarette and Tobacco Taxes</u>						
Cigarette Tax	\$8,627,488.54	\$10,552,374.11	-18.2%	\$72,253,882.62	\$78,413,130.02	-7.9%
Cigar and Tobacco Taxes	\$5,948,269.76	\$5,963,878.03	-0.3%	\$42,880,819.14	\$41,971,487.72	2.2%
Cigarette Paper Tax	\$70,772.40	\$71,422.59	-0.9%	\$498,345.03	\$513,455.54	-2.9%
Total Cigarette and Tobacco Taxes	\$14,646,530.70	\$16,587,674.73	-11.7%	\$115,633,046.79	\$120,898,073.28	-4.4%
<u>Alcoholic Beverage Taxes</u>						
Liquor Tax	\$1,045,221.94	\$1,074,081.22	-2.7%	\$6,727,485.63	\$6,664,398.69	0.9%
Liquor Permits	\$9,550.00	\$23,375.00	-59.1%	\$1,198,330.00	\$965,092.50	24.2%
Retail Beer Tax	\$1,230,130.39	\$991,093.42	24.1%	\$10,335,774.47	\$10,401,264.96	-0.6%
Beer Permits	\$16,415.00	\$6,500.00	152.5%	\$385,785.00	\$285,935.00	34.9%
Wine Distribution Tax	\$273,859.00	\$303,543.94	-9.8%	\$1,766,459.81	\$1,885,904.24	-6.3%
Small Winery Tax	\$12,195.11	\$13,823.46	-11.8%	\$75,439.94	\$73,934.55	2.0%
Wine Permits	\$6,150.00	\$3,750.00	64.0%	\$142,310.00	\$107,470.00	32.4%
Liquor Enforcement Tax	\$38,830.00	\$39,368.41	-1.4%	\$260,650.10	\$255,800.46	1.9%
Wine Distribution Enforcement Tax	\$7,024.00	\$10,740.00	-34.6%	\$45,460.41	\$47,472.67	-4.2%
Winery Enforcement Tax	\$333.15	\$384.00	-13.2%	\$2,094.39	\$2,057.57	1.8%
Beer Enforcement Tax	\$27,972.40	\$28,706.51	-2.6%	\$233,299.35	\$239,958.61	-2.8%
ABC Permit Violations	\$0.00	\$27,400.00	-100.0%	\$61,700.00	\$218,700.00	-71.8%
Light Wine Enforcement Tax	\$539.00	\$496.00	8.7%	\$3,202.00	\$3,675.14	-12.9%
Light Wine Tax	\$5,923.00	\$5,730.00	3.4%	\$33,625.74	\$39,565.61	-15.0%
Light Liquor Tax	\$56,673.00	\$70,866.00	-20.0%	\$692,284.42	\$644,693.23	7.4%
Total Alcoholic Beverage Taxes	\$2,730,815.99	\$2,599,857.96	5.0%	\$21,965,101.26	\$21,837,123.23	0.6%
<u>Racing Taxes</u>						
Dog Racing	\$3,340.67	\$29,804.44	-88.8%	\$110,217.01	\$244,728.31	-55.0%
Horse Racing	\$116,702.67	\$181,835.92	-35.8%	\$554,152.38	\$575,986.71	-3.8%
Casino Gaming Tax	\$4,977,628.74	\$4,185,957.75	18.9%	\$30,797,853.86	\$27,414,748.85	12.3%
Total Racing Taxes	\$5,097,672.08	\$4,397,598.11	15.9%	\$31,462,223.25	\$28,235,463.87	11.4%
<u>Severance Tax - 3/4</u>	\$1,410,227.25	\$909,565.44	55.0%	\$7,341,236.98	\$7,671,016.70	-4.3%
<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>DFA Fines, Penalties and Court Cost</u>	\$6,363.16	\$9,150.00	-30.5%	\$205,470.16	\$790,440.08	-74.0%

<u>DWI Reinstatement Fee</u>	\$6,578.18	\$6,792.46	-3.2%	\$58,184.38	\$55,438.72	5.0%
<u>DUI Reinstatement Fee</u>	\$255.00	\$255.00		\$2,880.00	\$2,379.00	21.1%
<u>Dyed Distillate Special Fuel Gallonage Tax</u>	\$426,122.63	\$434,650.00	-2.0%	\$5,542,857.93	\$5,777,490.77	-4.1%
<u>Car Wash Fees</u>	\$80,766.19	\$61,834.96	30.6%	\$640,248.76	\$550,960.45	16.2%
<u>Miscellaneous Taxes</u>						
Vending Machine Decal	\$995.70	\$56.10	1,674.9%	\$67,195.78	\$202,388.23	-66.8%
Bingo Registration	\$475.00	\$570.00	-16.7%	\$9,170.00	\$11,254.49	-18.5%
Bingo Gross Receipts	\$8,111.74	\$7,510.20	8.0%	\$72,327.41	\$75,818.90	-4.6%
Total Miscellaneous Taxes	<u>\$9,582.44</u>	<u>\$8,136.30</u>	<u>17.8%</u>	<u>\$148,693.19</u>	<u>\$289,461.62</u>	<u>-48.6%</u>
<u>SUBTOTAL REVENUE DIVISION</u>	<u>\$767,529,981.14</u>	<u>\$805,291,754.89</u>	<u>-4.7%</u>	<u>\$4,781,585,548.01</u>	<u>\$4,868,901,227.15</u>	<u>-1.8%</u>
<u>GENERAL REVENUES</u>						
<u>Secretary of State</u>						
Franchise Tax	\$1,238,710.18	\$1,700,581.63	-27.2%	\$7,721,866.00	\$7,679,498.37	0.6%
<u>Insurance Department</u>						
Premium Tax	\$621,016.13	\$582,660.00	6.6%	\$56,906,643.98	\$53,677,353.11	6.0%
State Highway & Transportation Dept.						
Motor Carrier Fees (80 NF)	\$22,246.52	\$15,071.66	47.6%	\$151,088.96	\$154,642.96	-2.3%
Large Truck Speeding Fine	\$2,489.60	\$14,584.80	-82.9%	\$40,562.20	\$41,377.16	-2.0%
State Securities Department						
Securities Fees (200 NF)	\$772,531.30	\$1,040,184.34	-25.7%	\$14,060,595.07	\$13,866,773.40	1.4%
Commissioner of State Lands						
Mineral Royalties & Leases	\$20,254.14	\$32,833.13	-38.3%	\$251,559.01	\$378,198.00	-33.5%
Health Department						
Pet Store Registration Fee	\$0.00	\$0.00		\$0.00	\$200.00	-100.0%
Attorney General						
Professional Fund Raiser Fee	\$2,450.00	\$5,610.00	-56.3%	\$2,450.00	\$32,180.00	-92.4%
Department of Finance & Administration						
Miscellaneous License-Temp	(\$23,726.95)	\$81,419.35	-129.1%	\$50,670.05	\$340,136.22	-85.1%
Multi Tax Holding Account	(\$610,053.86)	\$1,656,617.83	-136.8%	\$130,087.82	\$1,690,374.23	-92.3%
Oil and Gas Commission						
Oil & Gas Fees	\$0.00	\$102,881.40	-100.0%	\$0.00	\$1,052,872.32	-100.0%
<u>TOTAL GENERAL REVENUES</u>	<u>\$769,575,898.20</u>	<u>\$810,524,199.03</u>	<u>-5.1%</u>	<u>\$4,876,650,207.33</u>	<u>\$4,964,017,561.06</u>	<u>-1.8%</u>

	January 2024	January 2023	Percent Change	Seven Months 2023 - 2024	Seven Months 2022 - 2023	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	\$152,776.38	\$111,961.80	36.5%	\$890,218.46	\$836,911.40	6.4%
Gross Receipt Tax Permit	\$28,620.00	\$33,906.00	-15.6%	\$230,149.89	\$231,670.97	-0.7%
Liability Insurance Reinstatement Fee	\$20.00	\$20.00		\$100.00	\$277.00	-63.9%
Special License Plate Fee	\$263,604.63	\$270,844.57	-2.7%	\$2,072,219.65	\$1,971,014.24	5.1%
Special Drivers License-Act 311 of '73	\$53,805.19	\$59,706.23	-9.9%	\$396,434.17	\$447,784.74	-11.5%
Validation Decal Fee-Act 974 of '97	\$197,039.51	\$204,840.44	-3.8%	\$1,543,020.13	\$1,530,999.83	0.8%
DWI Reinstatement Fee Act 802 of '95	\$21,708.03	\$22,415.16	-3.2%	\$192,008.45	\$182,947.84	5.0%
Rental Car Search Act 1359 of '99	\$6.00	\$2.00	200.0%	\$1,071.00	\$1,060.00	1.0%
Total State Central Services	\$717,579.74	\$703,696.20	2.0%	\$5,325,221.75	\$5,202,666.02	2.4%
<u>Highway and Transportation Department</u>						
Motor Vehicle Trip Permits	\$42,933.00	\$44,517.00	-3.6%	\$258,159.00	\$287,793.00	-10.3%
Motor Vehicle Licenses	\$15,237,546.05	\$15,862,962.58	-3.9%	\$84,327,974.64	\$82,014,689.54	2.8%
Motor Fuels Tax	\$35,668,860.64	\$34,630,402.62	3.0%	\$251,662,696.51	\$249,117,396.68	1.0%
Motor Fuels Tax-Act 437 of '79	\$1,902,604.92	\$1,845,079.57	3.1%	\$13,409,997.74	\$13,274,400.01	1.0%
Motor Fuels Tax Increase of '73	\$1,902,604.92	\$1,845,079.57	3.1%	\$13,409,997.74	\$13,274,400.01	1.0%
Motor Fuel Interstate Users	\$777,195.90	\$782,283.07	-0.7%	\$9,847,780.19	\$10,626,731.59	-7.3%
Cotton Trailer Registration Permit	\$0.00	\$487.00	-100.0%	\$34,593.00	\$36,665.00	-5.7%
Electric/Hybrid Vehicle Registration Fee	\$245,965.16	\$178,749.07	37.6%	\$1,720,409.39	\$1,297,137.42	32.6%
Driver Search Fees-Act 1067 of '79	\$1,404,684.00	\$1,205,460.00	16.5%	\$5,078,430.00	\$5,348,484.00	-5.0%
Natural Gas Severance	\$2,007,715.20	\$4,801,200.62	-58.2%	\$9,775,778.95	\$57,228,462.96	-82.9%
Motor Fuel Wholesale Tax	\$4,412,712.25	\$3,975,863.99	11.0%	\$29,748,767.30	\$28,532,328.25	4.3%
Distillate Spec Fuel Wholesale Tax	\$3,254,802.55	\$3,215,114.82	1.2%	\$23,941,963.07	\$24,146,183.18	-0.8%
Total Highway and Transportation Department	\$66,857,624.59	\$68,387,199.91	-2.2%	\$443,216,547.53	\$485,184,671.64	-8.6%
<u>State Police</u>						
Intransit Fees	\$0.00	\$0.00		\$0.00	\$3.00	-100.0%
Commercial Drivers Lic. Test	\$41,383.00	\$49,500.00	-16.4%	\$324,300.00	\$362,133.66	-10.4%
Liability Insurance Fine	\$375.00	\$375.00		\$3,350.00	\$3,162.44	5.9%
Driver's License Inc. Act 1500/2001	\$252,771.39	\$116,432.39	117.1%	\$1,087,883.46	\$897,557.13	21.2%
Drive Out License	\$106.00	\$158.00	-32.9%	\$936.00	\$914.00	2.4%
Driver Test Fee	\$0.00	\$0.00		\$0.00	\$10.00	-100.0%
Addl Driver Search Fees-Act 586 of 2019	\$275,134.50	\$224,116.50	22.8%	\$992,148.00	\$1,023,381.00	-3.1%
VIN Inspection Fee Act 1329/2003	\$37,897.85	\$9,243.72	310.0%	\$299,631.45	\$57,663.31	419.6%
Total State Police	\$607,667.74	\$399,825.61	52.0%	\$2,708,248.91	\$2,344,824.54	15.5%
<u>Miscellaneous Agencies</u>						
Prostate Cancer Foundation-Add. Tobacco Tax	\$8,802.27	\$9,696.74	-9.2%	\$68,627.59	\$71,026.53	-3.4%
<u>Forestry Commission</u>						
Timber Severance	\$326,993.69	\$282,698.02	15.7%	\$2,362,031.06	\$2,485,794.54	-5.0%
<u>Boating Safety</u>						
Motor Boat Registration	\$31,188.72	\$31,984.73	-2.5%	\$412,919.65	\$378,228.07	9.2%
<u>County Aid</u>						
Severance Tax - 1/4	\$385,440.94	\$281,983.14	36.7%	\$2,427,629.03	\$2,678,878.30	-9.4%

Real Estate Transfer - Act 754 of '83	\$148,183.64	\$181,573.91	-18.4%	\$1,062,557.13	\$1,337,328.37	-20.5%
Add.Severance.Tax-Act 761 of '83	\$110,837.72	\$74,527.27	48.7%	\$644,155.81	\$624,702.29	3.1%
Aeronautics Department						
Aviation Sales Tax	\$1,563,730.76	\$2,643,132.25	-40.8%	\$9,029,957.35	\$11,224,274.37	-19.5%
Mid-South Community College-Nursing Program						
Dog Racing - 15 Additional Days	\$0.00	\$1,119.53	-100.0%	\$0.00	\$10,706.45	-100.0%
Racing Commission						
Electronic Gaming Application Fees	\$0.00	\$100.00	-100.0%	\$0.00	\$100.00	-100.0%
Soybean Board						
Soybean Tax - State	\$567,723.08	\$680,058.22	-16.5%	\$3,587,112.07	\$3,519,371.19	1.9%
Soybean Tax - National	\$565,957.76	\$678,694.04	-16.6%	\$3,577,172.50	\$3,511,223.24	1.9%
Oil Museum						
Severance Tax - Oil & Brine	\$5,661.16	\$4,733.65	19.6%	\$36,708.68	\$36,925.65	-0.6%
Clerks Continuing Education						
Real Estate Transfer - Act 754 of '83	\$0.00	\$0.00		\$124,871.01	\$108,359.13	15.2%
Oil & Gas Commission						
Additional Severance Tax - Brine	\$7,800.21	\$7,005.27	11.3%	\$52,768.30	\$53,960.26	-2.2%
Ark. Beef Council						
Beef Council - State	\$32,570.99	\$36,000.37	-9.5%	\$260,386.33	\$258,192.90	0.8%
Beef Council - National	\$32,570.99	\$36,000.35	-9.5%	\$260,386.33	\$258,192.85	0.8%
Wheat Board						
Wheat Tax	\$561.08	\$115.48	385.9%	\$107,761.24	\$93,612.87	15.1%
Rice Board						
Rice Tax	\$424,621.41	\$333,073.08	27.5%	\$3,787,191.20	\$2,929,910.97	29.3%
Ark. Natural & Cultural Resources Grant & Trust						
Add'l. Real Estate Transfer - 80%	\$2,370,938.24	\$2,905,182.69	-18.4%	\$19,997,818.70	\$23,997,874.27	-16.7%
Parks & Tourism						
Add'l Real Estate Transfer - 10%	\$296,367.28	\$363,147.83	-18.4%	\$2,499,727.27	\$2,999,734.26	-16.7%
Natural & Cultural Resources Historic Preservation						
Add'l Real Estate Transfer - 10%	\$296,367.28	\$363,147.83	-18.4%	\$2,499,727.27	\$2,999,734.26	-16.7%
Public Health						
DWI Reinstatement Fee 802/95	\$4,604.74	\$4,754.72	-3.2%	\$40,729.07	\$38,807.13	5.0%
DUI Reinstatement Fee 863/93	\$170.00	\$170.00		\$1,920.00	\$1,586.00	21.1%
Amusement Machines	\$5,767.50	\$1,620.00	256.0%	\$47,110.68	\$37,527.50	25.5%
Disease & Pest Control						
Livestock & Poultry Vacc. Fee	\$35,636.86	\$37,023.45	-3.7%	\$348,875.17	\$362,668.81	-3.8%

Petroleum Storage Tank						
Environmental Assurance Fee	\$671,210.29	\$615,509.75	9.0%	\$4,713,641.62	\$4,774,599.98	-1.3%
Commercial Drivers License						
Driver's Search Fee	\$386,187.00	\$355,407.00	8.7%	\$1,401,321.00	\$1,518,894.00	-7.7%
Commercial Drivers License Fee	\$66,808.27	\$63,841.76	4.6%	\$462,658.23	\$471,091.34	-1.8%
CDL Fund - Expedited Title Fee	\$153,545.58	\$163,327.16	-6.0%	\$1,240,916.74	\$1,181,840.13	5.0%
CDL Fund - Title Application Fee	\$869.46	\$1,128.80	-23.0%	\$12,082.53	\$10,791.69	12.0%
Swine Testing Fee	\$0.00	\$0.00		\$2,470.00	\$1,348.94	83.1%
Telecommunication Equipment						
Local Exchange Carrier Surcharge	\$50,596.19	\$39,301.84	28.7%	\$303,878.40	\$263,417.85	15.4%
Conservation Tax						
Sales & Use Tax - 1/8 cent	\$9,730,615.24	\$9,399,180.33	3.5%	\$64,019,428.13	\$62,846,998.77	1.9%
Arkansas Corn and Grain Promotion						
Corn & Grain Assessment	\$113,890.60	\$80,392.42	41.7%	\$715,377.99	\$648,839.52	10.3%
Catfish Promotion Board						
Catfish Feed Assessment	\$65.71	\$84.05	-21.8%	\$17,532.72	\$19,480.51	-10.0%
Game Protection						
Fines & Interest	\$80,028.13	\$83,153.36	-3.8%	\$543,585.77	\$514,694.41	5.6%
Public School						
Amusement Machines	\$0.00	\$0.00		\$30,000.00	\$30,000.00	
Breast Cancer Research (UAMS)						
Additional Tobacco Tax	\$62,015.93	\$68,454.21	-9.4%	\$484,315.06	\$501,795.48	-3.5%
Breast Cancer/Komen License Plate	\$10,641.64	\$10,354.08	2.8%	\$89,909.04	\$90,661.90	-0.8%
Breast Cancer Control (Health Dept.)						
Additional Tobacco Tax	\$221,595.80	\$244,665.07	-9.4%	\$1,730,934.57	\$1,793,669.47	-3.5%
Aging and Adult Services (Meals on Wheels)						
Additional Tobacco Tax	\$132,042.50	\$153,188.02	-13.8%	\$1,075,058.18	\$1,144,127.70	-6.0%
UAMS						
Additional Tobacco Tax	\$27,297.08	\$30,157.95	-9.5%	\$213,336.60	\$221,146.22	-3.5%
<u>Property Tax Relief - Amendment 79</u>						
Sales & Use Tax - 1/2 cent	\$34,405,999.49	\$33,139,762.34	3.8%	\$228,251,447.14	\$221,320,667.24	3.1%
Dyed Diesel Tax - 8/7/07	\$49,358.92	\$51,669.23	-4.5%	\$613,058.44	\$637,690.27	-3.9%
<u>Education Adequacy</u>						
Sales & Use Tax - 7/8 cent	\$60,214,410.67	\$58,005,565.68	3.8%	\$399,483,540.50	\$387,431,994.10	3.1%
Dyed Diesel Tax - 8/7/07	\$86,523.38	\$90,573.10	-4.5%	\$1,074,655.87	\$1,117,833.30	-3.9%
<u>In God We Trust</u>						
Special License Plate Fee - 726/05	\$9,436.06	\$8,100.00	16.5%	\$71,122.25	\$66,561.37	6.9%
<u>REVENUE DIVISION:</u>						
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	<u>\$181,878,506.33</u>	<u>\$181,052,080.44</u>	<u>0.5%</u>	<u>\$1,211,038,432.41</u>	<u>\$1,239,359,026.60</u>	<u>-2.3%</u>