

ARKANSAS REVENUE REPORT

December 2018

**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 \$3,270.9 million have increased \$137.6 million, or 4.4%, above the \$3,133.3 million collected last fiscal year-to-date. Net General Revenue Available for distribution this month of \$541.5 million increased \$20.5 million, or 3.9%, from the \$521 million available for distribution in December 2017. In accordance with Act 1315 of 1999, the Chief Fiscal Officer of the State transferred \$2,207,773.40 from Corporate Income Tax to the Workforce 2000 Development Fund for a current total of \$13,246,640.40.

COMPARISON OF THE FIRST SIX MONTHS OF THE 2018-2019 FISCAL YEAR
DISTRIBUTION OF GROSS GENERAL REVENUES
WITH THE SAME PERIOD OF 2017-2018

| | <u>2018-2019</u> | <u>2017-2018</u> | <u>% Increase/ (Decrease)</u> |
|---------------------------------------|---------------------------|---------------------------|-----------------------------------|
| GROSS GENERAL REVENUES | \$3,270,942,560.88 | \$3,133,259,652.86 | 4.4% |
| Less: Claims & Taxes Erroneously Paid | 90,079.06 | 845,836.75 | -89.4% |
| Uncollected Checks | 855,986.76 | 795,784.67 | 7.6% |
| EFT Reversals | 5,123,250.03 | 4,567,934.24 | 12.2% |
| NET GENERAL REVENUES | \$3,264,873,245.03 | \$3,127,050,097.20 | 4.4% |
| Less: State Central Services Fund | \$68,562,338.14 | \$65,668,052.04 | 4.4% |
| Constitutional Officers' Fund | 32,648,732.46 | 31,270,500.97 | 4.4% |
| Individual Income Tax Refunds | 79,471,463.10 | 75,493,242.02 | 5.3% |
| City-County Tourist Facilities | 443,954.00 | 443,954.00 | 0.0% |
| Corporation Income Tax Refunds | 27,525,485.15 | 25,377,700.33 | 8.5% |
| Desegregation Settlement | | 41,869,079.00 | -100.0% |
| Water Waste Pollution Abatement Bond | 7,600,000.00 | 7,600,000.00 | 0.0% |
| Educational Excellence Trust Fund | 165,615,850.98 | 160,166,127.00 | 3.4% |
| Economic Development Incentive Fund | 6,838,285.00 | 6,461,195.00 | 5.8% |
| College Saving Bond Fund | 3,410,317.61 | 3,602,631.25 | -5.3% |
| Educational Adequacy Fund | 14,640,722.52 | 14,158,957.50 | 3.4% |
| Amendment 82 Bonds | 1,082,281.78 | 1,107,854.57 | -2.3% |
| NET AVAILABLE FOR DISTRIBUTION | <u>\$2,857,033,814.29</u> | <u>\$2,693,830,803.52</u> | <u>6.1%</u> |

NET GENERAL REVENUE REQUIREMENTS

Revenue Stabilization Law Requirements for 2018-2019
With Dollar & Percentage Increases Needed to Fund

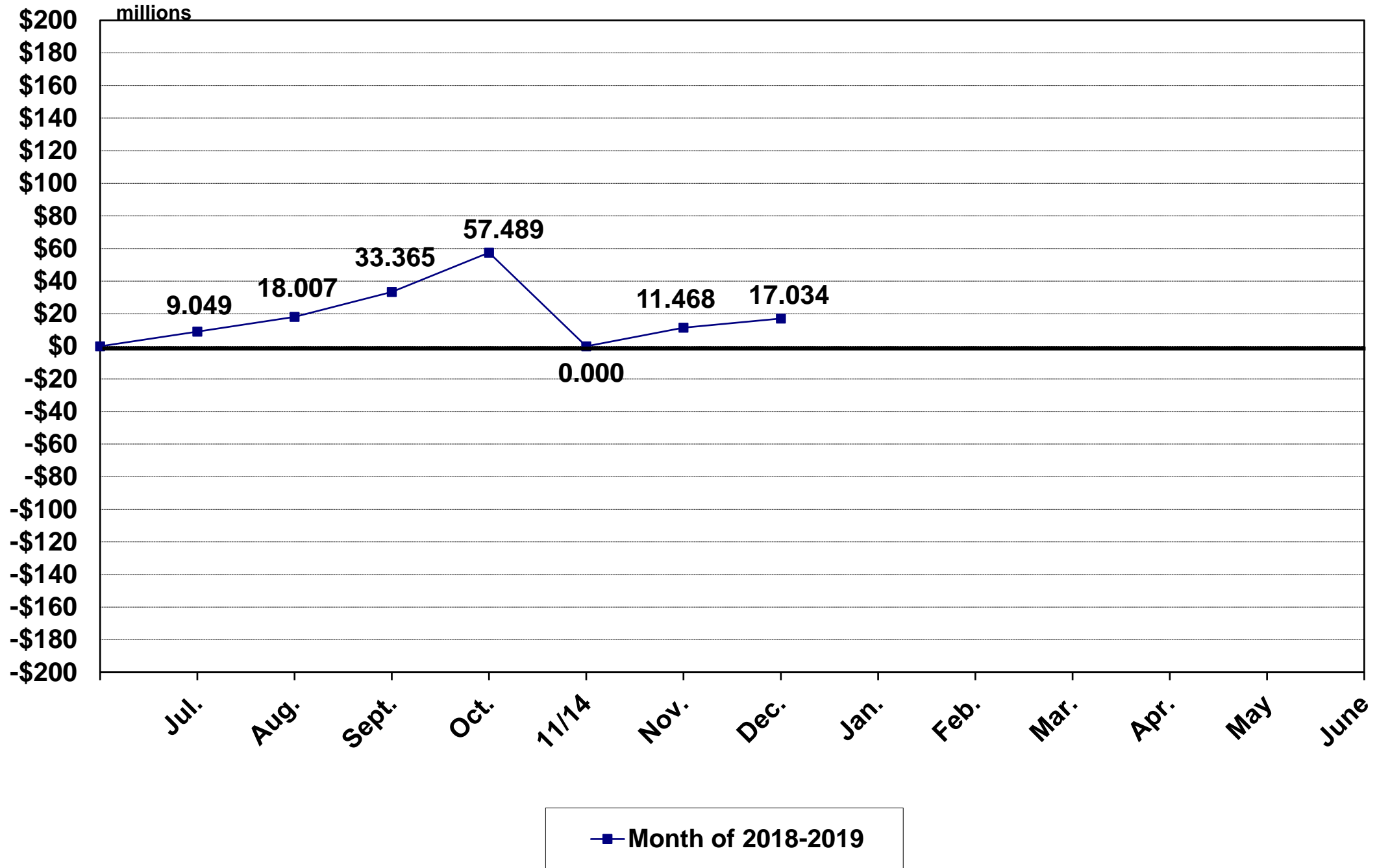
| | |
|---------------|-------------------------|
| Allotment (A) | * \$5,510,164,629.00 |
| Allotment (B) | <u>\$115,869,987.00</u> |
| | \$5,626,034,616.00 |

| | |
|---|---------------------------|
| Total Dollar Amount Required to Fund 2018-2019 | |
| Current DFA Estimate (A + B + \$64 M surplus) | \$5,690,200,000.00 |
| Net General Revenues Distributed in 2017-2018 | <u>\$5,494,918,683.53</u> |
| Dollar Increase (Decrease) in 2018-2019 Required over 2017-2018 | \$195,281,316.47 |
| Dollar Increase (Decrease) Collected Year-To-Date | <u>\$163,203,010.77</u> |
| Dollar Increase (Decrease) Required for Remainder of Year | \$32,078,305.70 |

Annual % Increase Required to Fund 2018-2019 Current DFA Estimate 3.554%

* Includes Allocations to Rainy Day and Medicaid Trust Funds

CUMULATIVE DEVIATION FROM DFA NET GENERAL REVENUES AVAILABLE FOR DISTRIBUTION FORECAST



| | <u>December</u> <u>2018</u> | <u>December</u> <u>2017</u> | <u>Percent</u> <u>Increase/</u> <u>(Decrease)</u> | <u>Six</u> <u>Months</u> <u>2018-2019</u> | <u>Six</u> <u>Months</u> <u>2017-2018</u> | <u>Percent</u> <u>Increase/</u> <u>(Decrease)</u> |
|-------------------------------------|--------------------------------|--------------------------------|---|---|---|---|
| <u>GENERAL REVENUES COLLECTED</u> | | | | | | |
| <u>BY THE REVENUE DIVISION:</u> | | | | | | |
| <u>Gross Receipts Taxes:</u> | \$219,566,015.25 | \$223,519,886.33 | -1.8% | \$1,271,304,181.81 | \$1,219,779,258.89 | 4.2% |
| <u>Income Taxes:</u> | | | | | | |
| Corporation - Final Payments | \$6,240,304.34 | \$5,007,420.73 | 24.6% | \$32,862,938.36 | \$32,155,523.53 | 2.2% |
| Corporation - Estimates | 81,370,855.00 | 61,816,616.04 | 31.6% | 203,318,460.57 | 167,000,694.74 | 21.7% |
| Individual - Final Payments | 8,134,915.04 | 6,883,804.90 | 18.2% | 81,656,003.77 | 76,444,213.79 | 6.8% |
| Individual - Withholding-Monthly | 243,685,997.30 | 217,698,694.95 | 11.9% | 1,314,418,875.27 | 1,245,393,433.91 | 5.5% |
| Individual - Estimates | 16,907,329.28 | 38,171,080.54 | -55.7% | 118,433,728.32 | 135,913,658.42 | -12.9% |
| Total Income Taxes | \$356,339,400.96 | \$329,577,617.16 | 8.1% | \$1,750,690,006.29 | \$1,656,907,524.39 | 5.7% |
| <u>Cigarette and Tobacco Taxes:</u> | | | | | | |
| Cigarette Tax | \$14,714,735.14 | \$12,866,720.76 | 14.4% | \$80,925,785.63 | \$82,586,372.97 | -2.0% |
| Cigarette Permits | | | | | | |
| Cigar and Tobacco Taxes | 4,866,395.04 | 5,027,528.14 | -3.2% | 30,231,207.89 | 29,762,795.66 | 1.6% |
| Cigarette Paper Tax | 102,060.48 | 107,155.13 | -4.8% | 632,775.27 | 658,584.74 | -3.9% |
| Total Cigarette & Tob. Taxes | \$19,683,190.66 | \$18,001,404.03 | 9.3% | \$111,789,768.79 | \$113,007,753.37 | -1.1% |
| <u>Alcoholic Beverage Taxes:</u> | | | | | | |
| Liquor Tax - \$2.50 Per Gallon | \$862,367.00 | \$934,461.09 | -7.7% | \$4,802,454.34 | \$5,229,893.12 | -8.2% |
| Liquor Permits | 24,200.00 | 24,540.00 | -1.4% | 467,822.50 | 562,847.50 | -16.9% |
| Retail Beer Tax | 1,188,580.47 | 1,173,115.76 | 1.3% | 8,501,924.97 | 8,478,498.52 | 0.3% |
| Beer Permits | 13,550.00 | 14,530.00 | -6.7% | 372,505.00 | 274,220.00 | 35.8% |
| Wine Distribution Tax | 282,225.06 | 297,868.09 | -5.3% | 1,454,215.02 | 1,438,889.25 | 1.1% |
| Small Winery Tax | 14,991.00 | 21,130.00 | -29.1% | 84,766.37 | 119,420.36 | -29.0% |
| Wine Permits | 8,700.00 | 10,325.00 | -15.7% | 137,700.00 | 155,387.50 | -11.4% |
| Liquor Enforcement Tax | 30,253.00 | 31,650.91 | -4.4% | 166,696.00 | 180,138.88 | -7.5% |
| Wine Dist. Enforcement Tax | 7,183.00 | 7,461.00 | -3.7% | 36,722.00 | 35,626.93 | 3.1% |
| Winery Enforcement Tax | 414.00 | 548.00 | -24.5% | 2,307.05 | 3,109.99 | -25.8% |
| Beer Enforcement Tax | 28,194.83 | 27,834.82 | 1.3% | 205,668.73 | 205,760.70 | 0.0% |
| ABC Permit Violations | 39,600.00 | 28,050.00 | 41.2% | 230,175.00 | 135,350.00 | 70.1% |
| Light Wine Enforcement | 536.00 | 625.00 | -14.2% | 3,627.98 | 3,954.00 | -8.2% |
| Light Wine Tax | 5,824.00 | 7,320.00 | -20.4% | 34,339.74 | 42,875.94 | -19.9% |
| Light Liquor Tax | 38,747.00 | 35,927.00 | 7.8% | 222,250.00 | 219,599.00 | 1.2% |
| ABC Transcripts | | | | | | |
| Total Alcohol. Beverage Taxes | \$2,545,365.36 | \$2,615,386.67 | -2.7% | \$16,723,174.70 | \$17,085,571.69 | -2.1% |

| | <u>December 2018</u> | <u>December 2017</u> | <u>Percent Increase/ (Decrease)</u> | <u>Six Months 2018-2019</u> | <u>Six Months 2017-2018</u> | <u>Percent Increase/ (Decrease)</u> |
|--|--------------------------|--------------------------|---|-------------------------------------|-------------------------------------|---|
| <u>Racing Taxes:</u> | | | | | | |
| Dog Racing | \$43,330.80 | \$19,966.47 | 117.0% | \$396,259.95 | \$375,818.33 | 5.4% |
| Horse Racing | 22,120.21 | 18,739.40 | 18.0% | 376,998.63 | 398,317.60 | -5.4% |
| Electronic Games License Fee | 6,225.00 | 7,550.00 | -17.5% | 56,050.00 | 46,860.00 | 19.6% |
| Electronic Games Privilege Fee | 5,294,839.00 | 4,982,234.00 | 6.3% | 32,543,138.00 | 30,634,249.00 | 6.2% |
| Total Racing Taxes | \$5,366,515.01 | \$5,028,489.87 | 6.7% | \$33,372,446.58 | \$31,455,244.93 | 6.1% |
| <u>Severance Tax - 3/4:</u> | \$843,510.71 | \$657,041.68 | 28.4% | \$5,178,752.02 | \$4,178,389.60 | 23.9% |
| <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 | 0.0% |
| <u>DFA Fines, Penalties and Court Cost</u> | \$74,696.50 | \$15,125.00 | 393.9% | \$177,627.80 | \$121,198.61 | 46.6% |
| <u>DWI Reinstatement Fee:</u> | \$8,465.75 | \$8,461.60 | 0.0% | \$58,493.45 | \$62,907.78 | -7.0% |
| <u>DUI Reinstatement Fees:</u> | \$630.00 | \$660.00 | -4.5% | \$4,278.00 | \$4,488.00 | -4.7% |
| <u>Dyed Distillate Special Fuel Gallonage Tax:</u> | \$435,692.74 | \$483,067.34 | -9.8% | \$4,804,486.30 | \$4,648,744.81 | 3.4% |
| <u>Miscellaneous Taxes:</u> | | | | | | |
| Vending Machine Decal Act 344 of '97 | (27,244.20) | 384.90 | -7178.3% | \$412,609.90 | \$138,532.00 | 197.8% |
| Bingo Registration Fee | 620.00 | 3,060.00 | -79.7% | \$8,280.00 | \$11,390.00 | -27.3% |
| Bingo Gross Receipts Tax | 17,249.80 | 14,295.00 | 20.7% | \$100,697.05 | \$100,058.60 | 0.6% |
| Total Miscellaneous Taxes | (\$9,374.40) | \$17,739.90 | -152.8% | \$521,586.95 | \$249,980.60 | 108.7% |
| <u>SUBTOTAL REVENUE DIVISION</u> | \$604,854,108.54 | \$579,924,879.58 | 4.3% | \$3,197,907,591.01 | \$3,050,783,850.99 | 4.8% |
| <u>GENERAL REVENUES COLLECTED BY OTHER AGENCIES:</u> | | | | | | |
| <u>Secretary of State:</u> | | | | | | |
| Franchise Tax | \$625,902.74 | \$459,188.87 | 36.3% | \$3,539,605.18 | \$3,910,661.41 | -9.5% |
| Anonymous Campaign Contribution | \$100.00 | | | \$180.00 | | |
| Fictitious Name Penalty | | | | | | |
| <u>Insurance Department:</u> | | | | | | |
| Premium Tax | \$400,053.26 | \$565,469.05 | -29.3% | \$44,405,125.11 | \$43,449,023.34 | 2.2% |
| <u>Labor Department:</u> | | | | | | |
| Employment Agency Tax | | | | \$335.00 | \$6,645.00 | -95.0% |

| | <u>December 2018</u> | <u>December 2017</u> | <u>Percent Increase/ (Decrease)</u> | <u>Six Months 2018-2019</u> | <u>Six Months 2017-2018</u> | <u>Percent Increase/ (Decrease)</u> |
|--|--------------------------|--------------------------|---|-------------------------------------|-------------------------------------|---|
| <u>State Auditor:</u> | | | | | | |
| Unclaimed Property Act 55 (1ES) of '03 | | | | \$19,356,254.68 | \$21,389,377.76 | -9.5% |
| <u>State Highway & Transportation Dept.:</u> | | | | | | |
| Motor Carrier Fees | \$29,879.11 | \$17,253.76 | 73.2% | \$185,193.77 | \$117,615.05 | 57.5% |
| Registration of Insurance Fee | | | | | | |
| Large Truck Speeding Fine | \$5,654.00 | \$9,923.44 | -43.0% | \$40,406.64 | \$52,699.89 | -23.3% |
| Trailer Exemption Offset | | | | | | |
| <u>State Securities Dept.:</u> | | | | | | |
| Securities Fees | \$591,575.69 | \$8,855,224.24 | -93.3% | \$3,785,432.72 | \$11,632,157.94 | -67.5% |
| <u>Commissioner of State Lands:</u> | | | | | | |
| Mineral Royalties & Leases | \$14,807.61 | \$25,801.37 | -42.6% | \$304,867.07 | \$142,243.90 | 114.3% |
| <u>Health Department:</u> | | | | | | |
| Pet Store Registration Fee | | | | \$50.00 | | |
| <u>State Treasurer:</u> | | | | | | |
| Bail Bondsman | | | | | | |
| College Saving Bond | | | | | | |
| Surplus Campaign Funds | | | | | | |
| Miscellaneous Reimbursement | | | | | | |
| <u>Attorney General:</u> | | | | | | |
| Professional Fund Raiser Fee | \$4,630.00 | \$4,490.00 | 3.1% | \$30,310.00 | \$24,140.00 | 25.6% |
| Undistributed Back Pay | | | | | | |
| Long-Term Care Act 1292 of 1993 | | | | | | |
| Arkansas Medicaid Program Trust Act 1621 | | | | | | |
| <u>Department of Finance & Administration:</u> | | | | | | |
| Temporary Buyers Tag Fees | \$35,841.33 | \$33,818.68 | 6.0% | \$294,701.02 | \$247,893.36 | 18.9% |
| Multi-Tax Holding Account | \$8,389.62 | (\$1,256.88) | 767.5% | \$24,357.74 | \$10,239.67 | 137.9% |
| <u>Ethics Commission:</u> | | | | | | |
| Late Filing Fee | | | | | | |
| <u>Oil and Gas Commission:</u> | | | | | | |
| Gas Assessment Fees | \$314,297.89 | \$257,630.56 | 22.0% | \$1,068,150.94 | \$1,493,104.55 | -28.5% |
| TOTAL GENERAL REVENUES | \$606,885,239.79 | \$590,152,422.67 | 2.8% | \$3,270,942,560.88 | \$3,133,259,652.86 | 4.4% |

| | <u>December</u> <u>2018</u> | <u>December</u> <u>2017</u> | <u>Percent</u> <u>Increase/</u> <u>(Decrease)</u> | <u>Six</u> <u>Months</u> <u>2018-2019</u> | <u>Six</u> <u>Months</u> <u>2017-2018</u> | <u>Percent</u> <u>Increase/</u> <u>(Decrease)</u> |
|---|--------------------------------|--------------------------------|---|---|---|---|
| <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 | \$195,528.38 | \$190,411.81 | 2.7% | \$1,355,552.57 | \$1,301,121.84 | 4.2% |
| Gross Receipts Tax Permit | 21,950.00 | 25,937.00 | -15.4% | 173,996.21 | 179,969.63 | -3.3% |
| Liability Insurance Reinstatement Fee | 420.00 | 560.00 | -25.0% | 2,875.50 | 3,675.39 | -21.8% |
| Special License Plate Fee | 176,870.22 | 150,687.69 | 17.4% | 1,420,045.02 | 1,343,211.42 | 5.7% |
| Special Drivers License-Act 311 of '77 | 40,608.47 | 38,007.22 | 6.8% | 287,473.24 | 274,306.20 | 4.8% |
| Validation Decal Fee-Act 974 of '97 | 161,224.26 | 148,450.79 | 8.6% | 1,285,801.18 | 1,264,308.98 | 1.7% |
| DWI Reinstatement Fee Act 802 of '95 | 27,936.97 | 27,923.28 | 0.0% | 193,028.38 | 207,595.66 | -7.0% |
| Additional Severance Tax - Coal | | | | | 1255.05 | -100.0% |
| Rental Car Search Act 1359 of '99 | 21.00 | 60.00 | -65.0% | 1,145.00 | 1,193.00 | -4.0% |
| Driver Confirmation Act 1810 of '01 | | | | | | |
| Total State Central Services | <u>\$624,559.30</u> | <u>\$582,037.79</u> | <u>7.3%</u> | <u>\$4,719,917.10</u> | <u>\$4,576,637.17</u> | <u>3.1%</u> |
| <u>Highway and Transportation Department:</u> | | | | | | |
| Motor Vehicle Trip Permits | \$50,028.00 | \$19,965.00 | 150.6% | \$168,003.00 | \$196,647.00 | -14.6% |
| Motor Vehicle Licenses | 9,724,922.10 | 8,557,193.89 | 13.6% | 58,321,170.91 | 55,443,819.98 | 5.2% |
| Motor Fuels Tax | 33,005,385.38 | 31,824,100.64 | 3.7% | 203,277,950.83 | 201,225,102.21 | 1.0% |
| Motor Fuels Tax-Act 437 of '79 | 1,762,656.82 | 1,704,857.77 | 3.4% | 10,858,350.77 | 10,809,098.42 | 0.5% |
| Motor Fuels Tax Increase of '73 | 1,762,656.82 | 1,704,857.77 | 3.4% | 10,858,350.77 | 10,809,098.42 | 0.5% |
| Motor Fuel Interstate Users | 3,010,217.52 | 1,583,881.79 | 90.1% | 7,889,176.17 | 6,289,442.48 | 25.4% |
| Cotton Trailer Registration Permit | 2,235.00 | 731.00 | 205.7% | 39,006.46 | 37,071.00 | 5.2% |
| Title Transfers-Act 439 of '79 | | | | | | |
| Driver Search Fees-Act 1067 of '79 | 683,790.00 | 643,579.14 | 6.2% | 4,514,451.43 | 4,361,931.36 | 3.5% |
| Unified Carrier Fees-Act 232 of '07 | 1,517.00 | 6,153.00 | -75.3% | 221,721.00 | 60,057.00 | 269.2% |
| Natural Gas Severance | | | | | 7,052,806.14 | -100.0% |
| Total Highway Department | <u>\$50,003,408.64</u> | <u>\$46,045,320.00</u> | <u>8.6%</u> | <u>\$296,148,181.34</u> | <u>\$296,285,074.01</u> | <u>0.0%</u> |
| <u>State Police:</u> | | | | | | |
| Intransit Fees | | | | \$3.00 | \$6.00 | -50.0% |
| Commercial Drivers Lic. Test | 40,792.00 | 34,001.11 | 20.0% | 309,812.00 | 267,296.11 | 15.9% |
| Liability Insurance Fine | 275.00 | 275.00 | | \$2,400.00 | \$2,075.00 | 15.7% |
| Driver's License Inc. Act 1500/2001 | 405,731.17 | 390,116.57 | 4.0% | 2,811,494.30 | 2,958,917.10 | -5.0% |
| Drive Out Licenses | 178.00 | 274.00 | -35.0% | 1,472.00 | 2,032.00 | -27.6% |
| Driver Test Fee | | | | 36.95 | 13,722.05 | -99.7% |
| DWI Reinstatement./Duplicate Act 1001/2003 | 305,215.10 | 315,472.59 | -3.3% | 2,222,765.82 | 2,286,479.63 | -2.8% |
| VIN Inspection Fee Act 1329/2003 | 4,304.91 | 11,366.09 | -62.1% | 29,481.30 | 41,528.88 | -29.0% |
| Total State Police | <u>\$756,496.18</u> | <u>\$751,505.36</u> | <u>0.7%</u> | <u>\$5,377,465.37</u> | <u>\$5,572,056.77</u> | <u>-3.5%</u> |

| | <u>December 2018</u> | <u>December 2017</u> | <u>Percent Increase/ (Decrease)</u> | <u>Six Months 2018-2019</u> | <u>Six Months 2017-2018</u> | <u>Percent Increase/ (Decrease)</u> |
|---|--------------------------|--------------------------|---|-------------------------------------|-------------------------------------|---|
| <u>Miscellaneous Agencies:</u> | | | | | | |
| Prostate Cancer Foundation-Add.Tobacco Tax | \$11,184.48 | \$10,491.65 | 6.6% | \$66,111.52 | \$65,240.39 | 1.3% |
| <u>Forestry Commission:</u> | | | | | | |
| Timber Severance | \$301,902.53 | \$374,765.16 | -19.4% | \$2,216,420.20 | \$2,284,092.18 | -3.0% |
| <u>Boating Safety:</u> | | | | | | |
| Motor Boat Registration | \$21,691.71 | \$20,837.58 | 4.1% | \$378,776.16 | \$347,830.71 | 8.9% |
| <u>County Aid:</u> | | | | | | |
| Severance Tax - 1/4 | \$135,538.99 | \$289,347.87 | -53.2% | \$1,768,902.64 | \$1,555,912.69 | 13.7% |
| Real Estate Transfer-Act 754 of '83 | \$141,143.22 | \$109,236.95 | 29.2% | \$630,553.98 | \$602,399.45 | 4.7% |
| Add.Severance.Tax-Act 761 of '83 | \$55,781.06 | \$77,845.38 | -28.3% | \$474,760.35 | \$512,239.49 | -7.3% |
| <u>Aeronautics Department:</u> | | | | | | |
| Aviation Use Tax | | | | | | |
| Aviation Sales Tax | \$756,203.16 | \$459,115.66 | 64.7% | \$6,425,840.95 | \$3,088,488.63 | 108.1% |
| <u>Mid-South Community College-Nursing Program:</u> | | | | | | |
| Dog Racing - 15 Additional Days | \$2,530.58 | | | \$9,723.51 | \$10,848.09 | -10.4% |
| <u>Racing Commission:</u> | | | | | | |
| Electronic Gaming Application Fees | \$26,700.00 | \$31,750.00 | -15.9% | \$155,150.00 | \$102,100.00 | 52.0% |
| <u>Soybean Board:</u> | | | | | | |
| Soybean Tax - State | \$544,249.83 | \$548,999.82 | -0.9% | \$1,504,649.50 | \$2,427,418.81 | -38.0% |
| Soybean Tax - National | \$544,249.84 | \$548,999.93 | -0.9% | \$1,504,649.43 | \$2,427,419.14 | -38.0% |
| <u>Oil Museum:</u> | | | | | | |
| Severance Tax - Oil & Brine | \$4,925.76 | \$6,351.45 | -22.4% | \$37,710.61 | \$39,042.73 | -3.4% |
| <u>Clerks Continuing Education:</u> | | | | | | |
| Real Estate Transf.-Act 754 of '83 | | | | \$108,359.13 | \$108,359.13 | 0.0% |
| <u>Oil & Gas Commission:</u> | | | | | | |
| Additional Severance Tax - Brine | \$9,039.28 | \$9,242.67 | -2.2% | \$59,574.42 | \$57,315.60 | 3.9% |

| | <u>December 2018</u> | <u>December 2017</u> | <u>Percent Increase/ (Decrease)</u> | <u>Six Months 2018-2019</u> | <u>Six Months 2017-2018</u> | <u>Percent Increase/ (Decrease)</u> |
|---|--------------------------|--------------------------|---|-------------------------------------|-------------------------------------|---|
| <u>Ark. Beef Council:</u> | | | | | | |
| Beef Council - State | \$39,179.34 | \$46,384.90 | -15.5% | \$229,574.17 | \$216,376.52 | 6.1% |
| Beef Council - National | \$39,179.33 | \$46,384.89 | -15.5% | \$229,574.11 | \$216,376.46 | 6.1% |
| <u>Wheat Board:</u> | | | | | | |
| Wheat Tax | \$732.36 | \$1,252.94 | -41.5% | \$23,630.67 | \$84,055.25 | -71.9% |
| <u>Rice Board:</u> | | | | | | |
| Rice Tax | \$448,311.77 | \$349,535.24 | 28.3% | \$3,185,906.34 | \$3,354,141.23 | -5.0% |
| <u>Ark. Natural & Cultural Resources Grant & Trust:</u> | | | | | | |
| Add'l Real Estate Transfer - 80% | \$2,258,292.08 | \$1,747,682.09 | 29.2% | \$12,689,484.76 | \$12,238,905.25 | 3.7% |
| <u>Parks & Tourism:</u> | | | | | | |
| Add'l Real Estate Transfer - 10% | \$282,286.51 | \$218,460.28 | 29.2% | \$1,586,185.59 | \$1,529,863.15 | 3.7% |
| <u>Natural & Cultural Resources Historic Preservation:</u> | | | | | | |
| Add'l Real Estate Transfer - 10% | \$282,286.51 | \$218,460.28 | 29.2% | \$1,586,185.59 | \$1,529,863.15 | 3.7% |
| <u>Public Health:</u> | | | | | | |
| DWI Reinstatement Fee 802/95 | \$5,926.02 | \$5,923.12 | 0.0% | \$40,945.41 | \$44,035.44 | -7.0% |
| DUI Reinstatement Fee 863/93 | \$420.00 | \$440.00 | -4.5% | \$2,852.00 | \$2,992.00 | -4.7% |
| Amusement Machines | \$2,295.00 | \$3,340.00 | -31.3% | \$41,727.50 | \$38,280.00 | 9.0% |
| <u>Disease & Pest Control:</u> | | | | | | |
| Livestock & Poultry Vacc. Fee | \$50,333.00 | \$64,481.15 | -21.9% | \$317,305.55 | \$313,824.48 | 1.1% |
| <u>Petroleum Storage Tank:</u> | | | | | | |
| Environmental Assurance Fee | \$637,661.96 | \$587,866.82 | 8.5% | \$3,911,760.11 | \$3,875,628.69 | 0.9% |
| <u>Commercial Drivers License:</u> | | | | | | |
| Driver's Search Fee | \$161,536.00 | \$150,286.86 | 7.5% | \$1,060,400.57 | \$1,011,025.64 | 4.9% |
| Commerical Drivers License Fee | \$46,061.56 | \$47,278.86 | -2.6% | \$337,494.29 | \$331,314.37 | 1.9% |
| <u>Waste Tire Grant:</u> | | | | | | |
| Waste Tire Fee Act 749 of '91 | | | | | \$827,976.90 | -100.0% |
| District Waste Tire Fee | | | | | \$137,641.30 | -100.0% |

| | <u>December 2018</u> | <u>December 2017</u> | <u>Percent Increase/ (Decrease)</u> | <u>Six Months 2018-2019</u> | <u>Six Months 2017-2018</u> | <u>Percent Increase/ (Decrease)</u> |
|--|--------------------------|--------------------------|---|-------------------------------------|-------------------------------------|---|
| <u>Department of Environmental Quality Fee:</u> | | | | | | |
| Waste Tire Fee 8% | | | | | \$71,873.66 | -100.0% |
| <u>Swine Testing:</u> | | | | | | |
| Swine Testing Fee | \$4.00 | | | \$18.00 | \$16.00 | 12.5% |
| <u>Telecommunication Equipment:</u> | | | | | | |
| Local Exchange Carrier Surcharge | \$36,213.43 | \$36,118.73 | 0.3% | \$215,819.46 | \$217,261.78 | -0.7% |
| <u>Conservation Tax:</u> | | | | | | |
| Sales & Use Tax - 1/8 cent | \$6,524,103.23 | \$6,687,646.93 | -2.4% | \$37,941,633.73 | \$36,849,371.65 | 3.0% |
| <u>Arkansas Corn and Grain Promotion:</u> | | | | | | |
| Corn & Grain Assessment | \$73,612.32 | \$70,239.08 | 4.8% | \$540,671.84 | \$504,819.14 | 7.1% |
| <u>Catfish Promotion Board:</u> | | | | | | |
| Catfish Feed Assessment | \$364.75 | \$596.64 | -38.9% | \$21,257.28 | \$24,741.38 | -14.1% |
| <u>Game Protection:</u> | | | | | | |
| Fines & Interest | \$55,356.85 | \$46,196.81 | 19.8% | \$446,205.70 | \$423,527.64 | 5.4% |
| <u>Public School:</u> | | | | | | |
| Amusement Machines | | | | \$30,000.00 | \$30,000.00 | |
| <u>Breast Cancer Research (UAMS):</u> | | | | | | |
| Additional Tobacco Tax | \$79,376.51 | \$74,091.68 | 7.1% | \$457,147.16 | \$461,057.51 | -0.8% |
| Breast Cancer/Komen License Plate | \$10,757.58 | \$9,074.56 | 18.5% | \$85,200.05 | \$85,438.98 | -0.3% |
| <u>Breast Cancer Control (Health Dept.):</u> | | | | | | |
| Additional Tobacco Tax | \$283,880.71 | \$264,948.45 | 7.1% | \$1,634,722.29 | \$1,648,849.61 | -0.9% |
| <u>Aging and Adult Services (Meals on Wheels):</u> | | | | | | |
| Additional Tobacco Tax | \$200,604.57 | \$178,464.01 | 12.4% | \$1,128,896.57 | \$1,127,494.31 | 0.1% |
| <u>UAMS</u> | | | | | | |
| Additional Tobacco Tax | \$35,049.26 | \$32,674.07 | 7.3% | \$201,761.07 | \$203,382.76 | -0.8% |

| | December 2018 | December 2017 | Percent Increase/ (Decrease) | Six Months 2018-2019 | Six Months 2017-2018 | Percent Increase/ (Decrease) |
|--|--------------------------|--------------------------|---|-------------------------------------|-------------------------------------|---|
| <u>Property Tax Relief - Amendment 79:</u> | | | | | | |
| Sales & Use Tax - 1/2 cent | \$24,057,324.24 | \$24,446,261.30 | -1.6% | \$139,024,538.53 | \$133,194,472.69 | 4.4% |
| Dyed Diesel Tax - 87/07 | \$49,235.97 | \$53,626.96 | -8.2% | \$530,623.88 | \$515,159.57 | 3.0% |
| <u>Educational Adequacy:</u> | | | | | | |
| Sales & Use Tax - 7/8 cent | \$42,103,567.22 | \$42,913,643.17 | -1.9% | \$243,903,164.69 | \$233,419,702.55 | 4.5% |
| Dyed Diesel Tax - 87/07 | \$86,307.71 | \$94,004.78 | -8.2% | \$930,152.62 | \$903,044.23 | 3.0% |
| <u>In God We Trust:</u> | | | | | | |
| Special License Plate Fee - 727/05 | \$6,524.97 | \$5,684.35 | 14.8% | \$51,987.31 | \$49,800.22 | 4.4% |
| TOTAL SPECIAL REVENUES COLLECTED | \$131,796,389.32 | \$128,266,896.22 | 2.8% | \$773,973,573.05 | \$755,544,788.50 | 2.4% |
| <u>Ad Valorem Tax Trust:</u> | | | | | | |
| Private Car Bus & Truck | \$280,740.04 | \$269,746.59 | 4.1% | \$7,277,058.52 | \$7,153,521.84 | 1.7% |
| <u>AR Medicaid Program Trust:</u> | | | | | | |
| Soft Drink Tax | \$2,925,705.63 | \$3,391,451.60 | -13.7% | \$20,894,825.84 | \$23,809,709.28 | -12.2% |
| <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 | | | | | | |