

## ARKANSAS REVENUE REPORT

August 2021

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

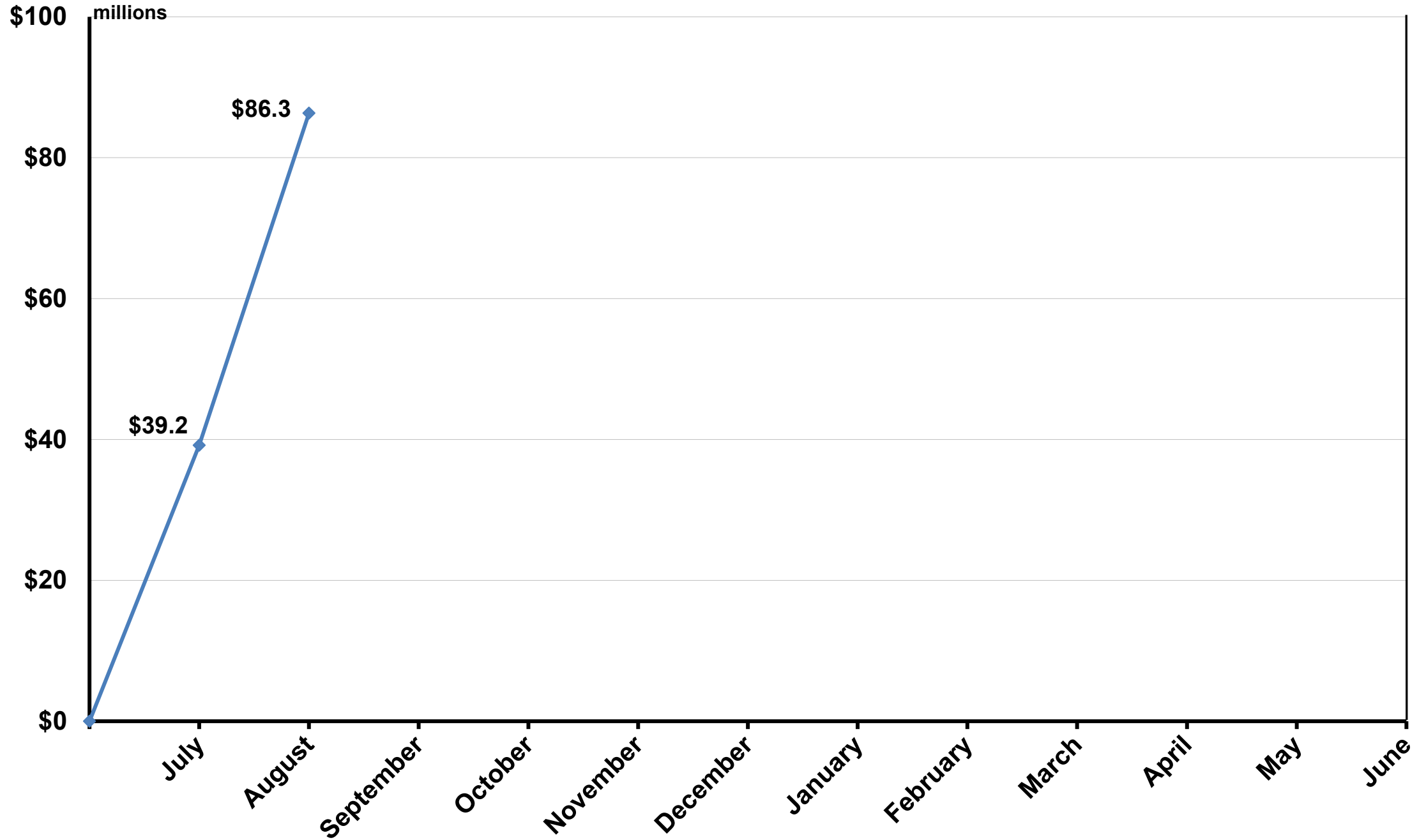
**Prepared by: THE BUREAU OF LEGISLATIVE RESEARCH**

Collections of Gross General Revenues year-to-date of approximately \$1,190.7 million have decreased \$147.7 million, or 11.0% below the \$1,338.4 million collected last fiscal year-to-date. Net General Revenue Available for distribution this month of \$518.9 million increased \$33.4 million, or 6.9% from the \$485.5 million available for distribution in August 2020.

### COMPARISON OF THE FIRST TWO MONTHS OF THE 2021-2022 FISCAL YEAR DISTRIBUTION OF GROSS GENERAL REVENUES WITH THE SAME PERIOD OF 2020-2021

	2021-2022	2020-2021	Change
<b>GROSS GENERAL REVENUES</b>	\$1,190,707,163	\$1,338,358,505	-11.0%
Less Claims & Taxes Erroneously Paid	\$36,047	\$21,370	68.7%
Uncollected Checks	\$176,052	\$935,860	-81.2%
EFT Reversals	\$1,608,627	\$5,689,016	-71.7%
<b>NET GENERAL REVENUES</b>	\$1,188,886,437	\$1,331,712,258	-10.7%
Less State Central Services Fund	\$24,966,615	\$27,965,957	-10.7%
Constitutional Officers' Fund	\$11,888,864	\$13,317,123	-10.7%
City-County Tourist Facilities	\$221,977	\$221,977	0.0%
Corporate Income Tax Refunds	\$8,645,431	\$3,602,807	140.0%
Water Waste Pollution Abatement Bond	\$2,600,000	\$2,600,000	0.0%
Educational Excellence Trust Fund	\$65,854,941	\$58,087,468	13.4%
Economic Development Incentive Fund	\$4,032,835	\$1,334,155	202.3%
College Saving Bond Fund	\$0	\$0	
Educational Adequacy Fund	\$5,821,689	\$5,135,031	13.4%
Amendment 82 Bonds	\$0	\$0	
GR Highway Casino Gaming	\$0	\$0	
Individual Income Tax Refunds	\$31,032,243	\$68,037,821	-54.4%
<b>NET AVAILABLE FOR DISTRIBUTION</b>	<b>\$1,033,821,842</b>	<b>\$1,151,409,920.34</b>	<b>-10.2%</b>

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







	<u>August 2021</u>	<u>August 2020</u>	<u>Percent Change</u>	<u>Two Months 2021 - 2022</u>	<u>Two Months 2020 - 2021</u>	<u>Percent Change</u>
Labor Department						
Employment Agency Tax	\$4,545.00			\$4,545.00		
State Auditor						
Unclaimed Property 2		\$27,495,974.64	-100.0%	\$16,300,592.65	\$27,495,974.64	-40.7%
State Highway & Transportation Dept.						
Motor Carrier Fees (80 NF)	\$25,026.10	\$16,203.63	54.4%	\$48,899.60	\$29,742.20	64.4%
Registration of Insurance Fee						
Large Truck Speeding Fine	\$1,317.90	\$9,594.00	-86.3%	\$5,690.00	\$14,393.00	-60.5%
Trailer Exemption Offset - motor fuel tax						
State Securities Department						
Securities Fees (200 NF)	\$430,244.13	\$356,047.40	20.8%	\$910,671.32	\$804,394.79	13.2%
Securities Dept-Operations						
Commissioner of State Lands						
Mineral Royalties & Leases	\$54,384.11	\$13,288.52	309.3%	\$73,264.32	\$41,689.74	75.7%
Health Department						
Pet Store Registration Fee		\$50.00	-100.0%		\$50.00	-100.0%
State Treasurer						
Bail Bondsman						
College Saving Bond						
Misc Reimbursement (fee adj)						
Attorney General						
Professional Fund Raiser Fee	\$3,310.00	\$5,260.00	-37.1%	\$7,570.00	\$6,070.00	24.7%
Department of Finance & Administration						
Miscellaneous License-Temp	\$44,563.15	\$82,614.04	-46.1%	\$91,859.05	\$134,881.96	-31.9%
Multi Tax Holding Account	(\$1,845.66)	\$4,206.89	-143.9%	(\$2,783.64)	\$6,316.87	-144.1%
Oil and Gas Commission						
Oil & Gas Fees	\$137,449.97	\$179,254.33	-23.3%	\$488,699.09	\$179,254.33	172.6%
<b><u>TOTAL GENERAL REVENUES</u></b>	<u>\$589,203,522.07</u>	<u>\$565,882,637.82</u>	<u>4.1%</u>	<u>\$1,190,707,162.80</u>	<u>\$1,338,358,504.81</u>	<u>-11.0%</u>

	August 2021	August 2020	Percent Change	Two Months 2021 - 2022	Two Months 2020 - 2021	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	\$131,527.71	\$128,255.99	2.6%	\$259,431.01	\$255,370.69	1.6%
Gross Receipt Tax Permit	\$42,491.39	\$30,350.00	40.0%	\$100,188.95	\$61,769.29	62.2%
Liability Insurance Reinstatement Fee	\$47.89	\$260.00	-81.6%	\$207.89	\$180.00	15.5%
Special License Plate Fee	\$321,144.17	\$304,539.03	5.5%	\$613,380.68	\$636,585.90	-3.6%
Special Drivers License-Act 311 of '73	\$71,137.34	\$64,631.08	10.1%	\$139,163.30	\$127,051.42	9.5%
Validation Decal Fee-Act 974 of '97	\$258,617.91	\$259,716.26	-0.4%	\$498,636.25	\$532,766.67	-6.4%
DWI Reinstatement Fee Act 802 of '95	\$33,276.36	\$31,253.25	6.5%	\$66,911.15	\$81,014.56	-17.4%
Additional Severance Tax - Coal						
Rental Car Search Act 1359 of '99		\$5.00	-100.0%	\$1.00	\$6.00	-83.3%
Driver Confirmation Act 1810 of '01						
Total State Central Services	\$858,242.77	\$819,010.61	4.8%	\$1,677,920.23	\$1,694,744.53	-1.0%
<u>Highway and Transportation Department</u>						
Motor Vehicle Trip Permits	\$16,995.00	\$16,467.00	3.2%	\$55,044.00	\$26,136.00	110.6%
Motor Vehicle Licenses	\$11,296,461.10	\$10,697,509.68	5.6%	\$26,170,863.22	\$23,379,199.09	11.9%
Motor Fuels Tax	\$35,894,706.48	\$33,831,905.42	6.1%	\$70,477,070.75	\$66,799,800.82	5.5%
Motor Fuels Tax-Act 437 of '79	\$1,916,581.68	\$1,805,846.45	6.1%	\$3,763,035.81	\$3,566,123.41	5.5%
Motor Fuels Tax Increase of '73	\$1,916,581.68	\$1,805,846.45	6.1%	\$3,763,035.81	\$3,566,123.41	5.5%
Motor Fuel Interstate Users	\$1,047,245.04	\$808,050.71	29.6%	\$1,816,833.76	\$1,779,615.65	2.1%
Cotton Trailer Registration Permit	\$7,076.00	\$3,172.00	123.1%	\$9,760.00	\$6,180.00	57.9%
Electric/Hybrid Vehicle Registration Fee	\$129,125.06	\$232,819.72	-44.5%	\$388,969.61	\$461,677.29	-15.7%
Driver Search Fees-Act 1067 of '79	\$5,538.00	\$695,628.00	-99.2%	\$755,070.00	\$1,379,112.00	-45.2%
Unified Carrier Fees-Act 232 of '07	\$177.00	\$11,794.22	-98.5%	\$472.00	\$86,762.22	-99.5%
Natural Gas Severance	\$2,680,097.30	\$194,004.80	1,281.5%	\$4,642,978.35	\$194,004.80	2,293.2%
Motor Fuel Wholesale Tax	\$4,227,858.85	\$3,882,314.62	8.9%	\$8,190,866.25	\$7,682,745.94	6.6%
Distillate Spec Fuel Wholesale Tax	\$3,269,802.51	\$3,191,238.18	2.5%	\$6,397,732.62	\$6,266,856.39	2.1%
Total Highway and Transportation Department	\$62,408,245.70	\$57,176,597.25	9.1%	\$126,431,732.18	\$115,194,337.02	9.8%
<u>State Police</u>						
Intransit Fees						
Commercial Drivers Lic. Test	\$66,317.00	\$53,540.00	23.9%	\$134,721.00	\$100,064.00	34.6%
Liability Insurance Fine	\$325.00	\$575.00	-43.5%	\$875.00	\$1,250.00	-30.0%
Driver's License Inc. Act 1500/2001	\$128,642.71	\$147,697.95	-12.9%	\$254,569.89	\$289,133.53	-12.0%
Drive Out License	\$158.00	\$128.00	23.4%	\$278.00	\$316.00	-12.0%
Driver Test Fee						
Addl Driver Search Fees-Act 586 of 2019	\$531.00	\$139,197.00	-99.6%	\$145,152.00	\$278,487.00	-47.9%
DWI reinstate./Duplicate Act 1001/2003		\$537,720.91	-100.0%	\$69,736.73	\$1,176,768.26	-94.1%
VIN Inspection Fee Act 1329/2003	\$8,923.86	\$7,018.59	27.1%	\$17,780.41	\$15,852.10	12.2%
Total State Police	\$204,897.57	\$885,877.45	-76.9%	\$623,113.03	\$1,861,870.89	-66.5%

	<u>August 2021</u>	<u>August 2020</u>	<u>Percent Change</u>	<u>Two Months 2021 - 2022</u>	<u>Two Months 2020 - 2021</u>	<u>Percent Change</u>
Miscellaneous Agencies						
Prostate Cancer Foundation-Add. Tobacco Tax	\$11,406.55	\$11,270.60	1.2%	\$22,588.17	\$23,102.78	-2.2%
Forestry Commission						
Timber Severance	\$390,610.58	\$355,484.94	9.9%	\$720,225.17	\$690,785.96	4.3%
Boating Safety						
Motor Boat Registration	\$94,642.47	\$102,272.57	-7.5%	\$223,922.38	\$247,243.77	-9.4%
County Aid						
Severance Tax - 1/4	\$470,292.90	\$272,897.47	72.3%	\$834,253.55	\$374,475.98	122.8%
Real Estate Transfer - Act 754 of '83	\$228,252.77	\$168,591.71	35.4%	\$298,057.39	\$189,593.27	57.2%
Add.Severance.Tax-Act 761 of '83	\$103,172.72	\$88,482.48	16.6%	\$192,905.35	\$167,023.04	15.5%
Aeronautics Department						
Aviation Use Tax						
Aviation Sales Tax	\$976,675.43	\$777,256.72	25.7%	\$2,318,210.67	\$1,437,179.39	61.3%
Mid-South Community College-Nursing Program						
Dog Racing - 15 Additional Days				\$2,582.62		
Racing Commission						
Electronic Gaming Application Fees						
Soybean Board						
Soybean Tax - State	\$24,788.77	\$98,423.32	-74.8%	\$57,193.90	\$206,749.69	-72.3%
Soybean Tax - National	\$24,788.76	\$98,423.27	-74.8%	\$57,193.89	\$206,749.75	-72.3%
Oil Museum						
Severance Tax - Oil & Brine	\$7,119.25	\$7,396.70	-3.8%	\$13,549.27	\$11,837.78	14.5%
Clerks Continuing Education						
Real Estate Transfer - Act 754 of '83				\$108,359.13	\$108,359.13	0.0%
Oil & Gas Commission						
Additional Severance Tax - Brine	\$8,863.20	\$9,826.20	-9.8%	\$18,235.96	\$17,971.37	1.5%
Ark. Beef Council						
Beef Council - State	\$38,139.95	\$37,042.59	3.0%	\$69,620.45	\$69,252.37	0.5%
Beef Council - National	\$38,139.95	\$37,042.59	3.0%	\$69,620.45	\$69,252.37	0.5%

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Wheat Board						
Wheat Tax	\$19,339.26	\$13,204.79	46.5%	\$73,911.57	\$31,346.52	135.8%
Rice Board						
Rice Tax	\$162,949.78	\$135,242.12	20.5%	\$343,181.85	\$229,233.10	49.7%
Ark. Natural & Cultural Resources Grant & Trust						
Add'l. Real Estate Transfer - 80%	\$3,650,881.17	\$2,696,497.76	35.4%	\$7,368,374.29	\$5,632,987.36	30.8%
Parks & Tourism						
Add'l Real Estate Transfer - 10%	\$456,360.15	\$337,062.22	35.4%	\$921,046.79	\$704,123.42	30.8%
Natural & Cultural Resources Historic Preservation						
Add'l Real Estate Transfer - 10%	\$456,360.15	\$337,062.22	35.4%	\$921,046.79	\$704,123.42	30.8%
Public Health						
DWI Reinstatement Fee 802/95	\$7,058.58	\$6,629.48	6.5%	\$14,193.20	\$17,184.87	-17.4%
DUI Reinstatement Fee 863/93	\$320.00	\$399.60	-19.9%	\$488.00	\$719.60	-32.2%
Amusement Machines	\$14,845.00	\$5,970.00	148.7%	\$14,845.00	\$39,270.00	-62.2%
Disease & Pest Control						
Livestock & Poultry Vacc. Fee	\$50,555.53	\$45,390.00	11.4%	\$100,266.53	\$99,964.15	0.3%
Petroleum Storage Tank						
Environmental Assurance Fee	\$824,839.39	\$585,309.14	40.9%	\$1,515,942.74	\$1,216,104.15	24.7%
Commercial Drivers License						
Driver's Search Fee	\$2,630.00	\$185,358.00	-98.6%	\$213,076.00	\$362,434.00	-41.2%
Commercial Drivers License Fee	\$56,795.66	\$53,079.23	7.0%	\$110,094.51	\$104,357.23	5.5%
CDL Fund - Expedited Title Fee	\$199,658.62	\$145,062.77	37.6%	\$413,255.95	\$292,336.71	41.4%
CDL Fund - Title Application Fee	\$1,869.14	\$1,468.57	27.3%	\$4,275.05	\$3,430.84	24.6%
Waste Tire Grant						
Waste Tire Fee Act 749 of '91						
District Waste Tire Fee						
Department of Environmental Quality Fee						
Waste Tire Fee 8%						



	<u>August 2021</u>	<u>August 2020</u>	<u>Percent Change</u>	<u>Two Months 2021 - 2022</u>	<u>Two Months 2020 - 2021</u>	<u>Percent Change</u>
Swine Testing						
Swine Testing Fee	\$9.00			\$9.00	\$3.45	160.9%
Telecommunication Equipment						
Local Exchange Carrier Surcharge	\$25,325.78	\$41,752.90	-39.3%	\$64,761.87	\$78,302.14	-17.3%
Conservation Tax						
Sales & Use Tax - 1/8 cent	\$8,082,937.26	\$7,316,053.17	10.5%	\$16,109,031.16	\$14,697,055.96	9.6%
Arkansas Corn and Grain Promotion						
Corn & Grain Assessment	\$14,562.84	\$71,335.18	-79.6%	\$30,938.30	\$123,777.59	-75.0%
Catfish Promotion Board						
Catfish Feed Assessment	\$3,485.71	\$3,618.88	-3.7%	\$6,395.38	\$6,189.38	3.3%
Game Protection						
Fines & Interest	\$88,183.28	\$86,376.28	2.1%	\$167,650.76	\$179,369.94	-6.5%
Public School						
Amusement Machines	\$4,560.00			\$30,000.00	\$30,000.00	0.0%
Breast Cancer Research (UAMS)						
Additonal Tobacco Tax	\$80,788.61	\$79,800.60	1.2%	\$159,735.56	\$163,578.59	-2.3%
Breast Cancer/Komen License Plate	\$14,737.51	\$16,356.50	-9.9%	\$28,822.78	\$33,831.50	-14.8%
Breast Cancer Control (Health Dept.)						
Additional Tobacco Tax	\$288,874.69	\$285,330.35	1.2%	\$571,047.58	\$584,882.53	-2.4%
Aging and Adult Services (Meals on Wheels)						
Additional Tobacco Tax	\$195,275.82	\$191,497.43	2.0%	\$372,540.76	\$392,614.39	-5.1%
UAMS						
Additional Tobacco Tax	\$35,644.74	\$35,203.77	1.3%	\$70,427.57	\$72,162.45	-2.4%

	<u>August 2021</u>	<u>August 2020</u>	<u>Percent Change</u>	<u>Two Months 2021 - 2022</u>	<u>Two Months 2020 - 2021</u>	<u>Percent Change</u>
<u>Property Tax Relief - Amendment 79</u>						
Sales & Use Tax - 1/2 cent	\$28,772,927.56	\$26,189,331.95	9.9%	\$57,529,589.37	\$52,547,087.89	9.5%
Dyed Diesel Tax - 87/07	\$109,157.65	\$110,939.60	-1.6%	\$207,849.23	\$198,131.09	4.9%
<u>Education Adequacy</u>						
Sales & Use Tax - 7/8 cent	\$50,367,518.01	\$45,841,903.42	9.9%	\$100,744,805.63	\$92,067,510.67	9.4%
Dyed Diesel Tax - 87/07	\$191,347.04	\$194,470.68	-1.6%	\$364,347.59	\$347,312.33	4.9%
<u>In God We Trust</u>						
Special License Plate Fee - 726/05	\$10,738.17	\$11,173.65	-3.9%	\$21,527.54	\$23,248.09	-7.4%
<u>REVENUE DIVISION:</u>						
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	<u>\$160,078,815.44</u>	<u>\$145,968,776.73</u>	<u>9.7%</u>	<u>\$322,232,762.14</u>	<u>\$293,553,202.45</u>	<u>9.8%</u>
<u>Ad Valorem Tax Trust</u>						
Private Car Bus & Truck	\$667,694.90	\$556,721.75	19.9%	\$816,648.33	\$882,098.73	-7.4%
<u>AR Medicaid Program Trust</u>						
Soft Drink Tax	\$3,558,447.38	\$3,513,993.35	1.3%	\$7,434,117.32	\$7,204,754.27	3.2%
<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						