

**ARKANSAS REVENUE REPORT**

August 2017

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 \$994.7 million have increased \$50.1 million, or 5.3%, above the \$944.6 million collected last fiscal year-to-date. Net General Revenue Available for Distribution this month of \$405.9 million decreased \$10.2 million, or 2.5%, from the \$416.1 million available for distribution in August 2016. In accordance with Act 1315 of 1999, the Chief Fiscal Officer of the State transferred \$2,242,988.57 from Corporate Income Tax to the Workforce 2000 Development Fund for a current total of \$4,485,977.14.

**COMPARISON OF THE FIRST TWO MONTHS OF THE 2017-2018 FISCAL YEAR**  
**DISTRIBUTION OF GROSS GENERAL REVENUES**  
**WITH THE SAME PERIOD OF 2016-2017**

|                                       | <u>2017-2018</u>        | <u>2016-2017</u>        | <u>% Increase/<br/>(Decrease)</u> |
|---------------------------------------|-------------------------|-------------------------|-----------------------------------|
| <b>GROSS GENERAL REVENUES</b>         | \$994,680,008.26        | \$944,562,955.68        | 5.3%                              |
| Less: Claims & Taxes Erroneously Paid | 582,473.63              | 40,510.10               | 1337.8%                           |
| Uncollected Checks                    | 364,566.98              | 349,430.96              | 4.3%                              |
| EFT Reversals                         | 1,453,304.96            | 2,848,262.13            | -49.0%                            |
| <b>NET GENERAL REVENUES</b>           | \$992,279,662.69        | \$941,324,752.49        | 5.4%                              |
| Less: State Central Services Fund     | \$20,837,872.92         | \$20,709,144.55         | 0.6%                              |
| Constitutional Officers' Fund         | 9,922,796.63            | 9,413,247.52            | 5.4%                              |
| Individual Income Tax Refunds         | 17,696,056.15           | 11,223,839.05           | 57.7%                             |
| City-County Tourist Facilities        | 221,977.00              | 221,977.00              | 0.0%                              |
| Corporation Income Tax Refunds        | 2,792,224.07            | 3,375,833.49            | -17.3%                            |
| Desegregation Settlement              | 17,943,891.00           | 17,943,891.00           | 0.0%                              |
| Water Waste Pollution Abatement Bond  | 2,600,000.00            | 2,600,000.00            | 0.0%                              |
| Educational Excellence Trust Fund     | 53,388,709.00           | 52,239,691.16           | 2.2%                              |
| Economic Development Incentive Fund   | 1,772,643.00            | 2,188,556.87            | -19.0%                            |
| College Saving Bond Fund              |                         |                         |                                   |
| Educational Adequacy Fund             | 4,719,652.50            | 4,618,077.34            | 2.2%                              |
| <b>NET AVAILABLE FOR DISTRIBUTION</b> | <u>\$860,383,840.42</u> | <u>\$816,790,494.51</u> | <u>5.3%</u>                       |

**NET GENERAL REVENUE REQUIREMENTS**

**Revenue Stabilization Law Requirements for 2017-2018**  
**With Dollar & Percentage Increases Needed to Fund**

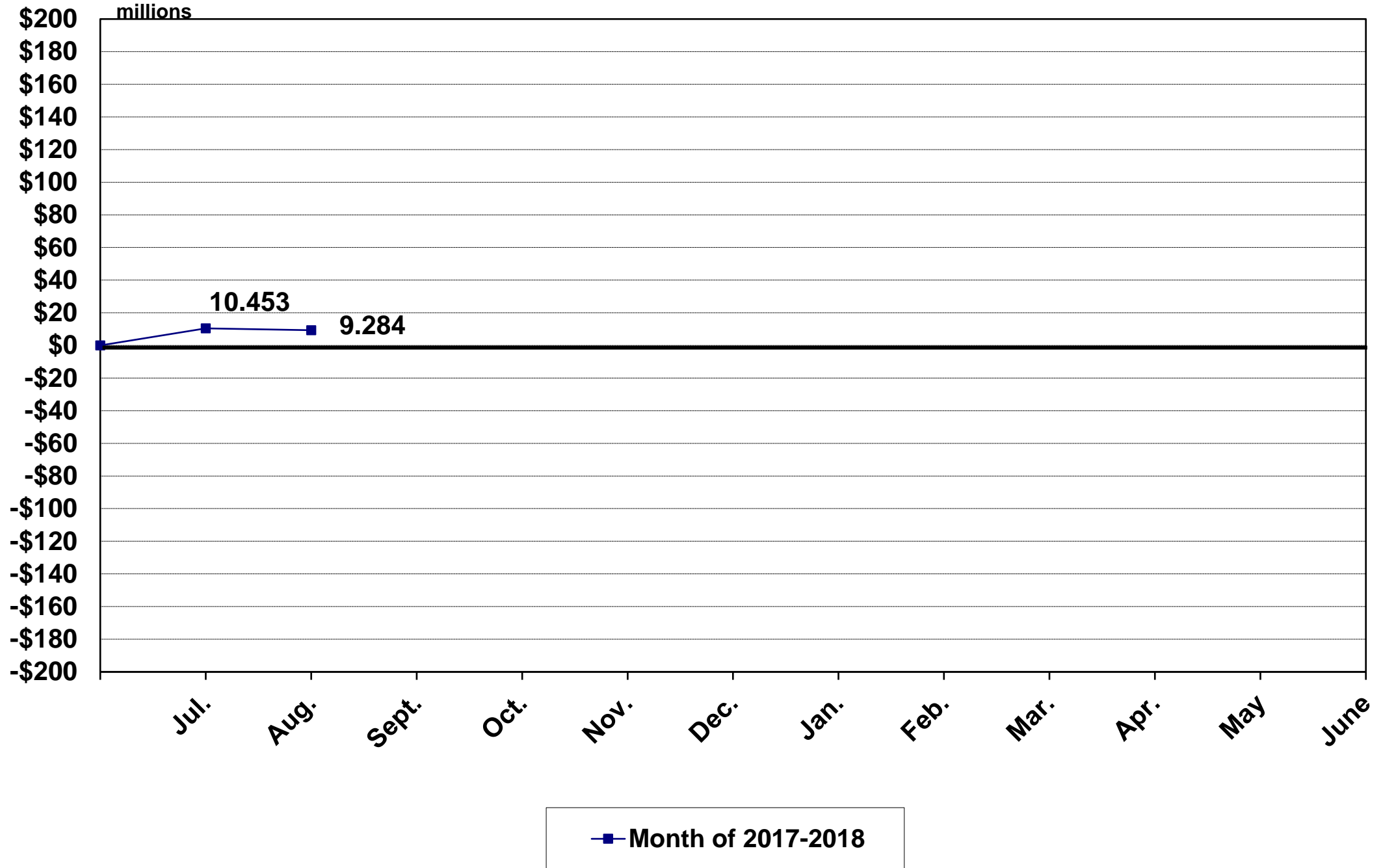
Allotment (A) \* \$5,364,748,026.00  
Allotment (B) \$131,506,474.00

|   |                    |
|---|--------------------|
| Total Dollar Amount Required to Fund 2017-2018                  |                    |
| Current DFA Estimate (A + 67.26% of B)                          | \$5,453,200,000.00 |
| Net General Revenues Distributed in 2016-2017                   | \$5,348,764,170.47 |
| Dollar Increase (Decrease) in 2017-2018 Required over 2016-2017 | \$104,435,829.53   |
| Dollar Increase (Decrease) Collected Year-To-Date               | \$43,593,345.91    |
| Dollar Increase (Decrease) Required for Remainder of Year       | \$60,842,483.62    |

Annual % Increase Required to Fund 2017-2018 Current DFA Estimate 1.953%

\* Includes Allocations to Rainy Day and Medicaid Trust Funds

# CUMULATIVE DEVIATION FROM DFA NET GENERAL REVENUES AVAILABLE FOR DISTRIBUTION FORECAST



|                                     | <u>AUGUST</u><br><u>2017</u> | <u>AUGUST</u><br><u>2016</u> | <u>Percent</u><br><u>Increase/</u><br><u>(Decrease)</u> | <u>Two</u><br><u>Months</u><br><u>2017-2018</u> | <u>Two</u><br><u>Months</u><br><u>2016-2017</u> | <u>Percent</u><br><u>Increase/</u><br><u>(Decrease)</u> |
|-------------------------------------|------------------------------|------------------------------|---|---|---|---|
| <u>GENERAL REVENUES COLLECTED</u>   |                              |                              |   |   |   |   |
| <u>BY THE REVENUE DIVISION:</u>     |                              |                              |   |   |   |   |
| <u>Gross Receipts Taxes:</u>        | \$204,158,942.45             | \$203,652,722.58             | 0.2%  | \$406,858,327.24                                | \$400,037,607.29                                | 1.7%  |
| <u>Income Taxes:</u>                |                              |                              |   |   |   |   |
| Corporation - Final Payments        | \$2,554,599.13               | \$2,489,797.41               | 2.6%  | \$13,525,702.49                                 | \$5,288,513.37                                  | 155.8%  |
| Corporation - Estimates             | 2,609,668.29                 | 2,962,977.81                 | -11.9%  | 21,933,753.55                                   | 7,050,449.69                                    | 211.1%  |
| Individual - Final Payments         | 8,687,926.93                 | 9,127,830.15                 | -4.8%   | 15,463,079.06                                   | 17,194,095.93                                   | -10.1%  |
| Individual - Withholding-Monthly    | 191,588,901.97               | 199,866,142.99               | -4.1%   | 420,318,947.54                                  | 398,590,356.30                                  | 5.5%  |
| Individual - Estimates              | 5,247,352.47                 | 5,223,201.20                 | 0.5%  | 10,166,487.75                                   | 10,648,539.26                                   | -4.5%   |
| Total Income Taxes                  | \$210,688,448.79             | \$219,669,949.56             | -4.1%   | \$481,407,970.39                                | \$438,771,954.55                                | 9.7%  |
| <u>Cigarette and Tobacco Taxes:</u> |                              |                              |   |   |   |   |
| Cigarette Tax                       | \$17,058,297.35              | \$15,581,703.26              | 9.5%  | \$28,855,440.99                                 | \$27,697,492.02                                 | 4.2%  |
| Cigarette Permits                   |                              |                              |   | -   | -   |   |
| Cigar and Tobacco Taxes             | 4,687,820.23                 | 4,263,565.35                 | 10.0%   | 9,802,128.11                                    | 9,175,701.70                                    | 6.8%  |
| Cigarette Paper Tax                 | 100,361.32                   | 102,914.52                   | -2.5%   | 207,319.70                                      | 208,532.32                                      | -0.6%   |
| Total Cigarette & Tob. Taxes        | \$21,846,478.90              | \$19,948,183.13              | 9.5%  | \$38,864,888.80                                 | \$37,081,726.04                                 | 4.8%  |
| <u>Alcoholic Beverage Taxes:</u>    |                              |                              |   |   |   |   |
| Liquor Tax - \$2.50 Per Gallon      | \$709,791.52                 | \$575,677.12                 | 23.3%   | \$1,673,992.42                                  | \$1,613,565.12                                  | 3.7%  |
| Liquor Permits                      | 62,535.00                    | 37,581.50                    | 66.4%   | 477,280.00                                      | 530,512.50                                      | -10.0%  |
| Retail Beer Tax                     | 1,481,102.91                 | 1,499,730.26                 | -1.2%   | 3,028,099.04                                    | 3,070,671.77                                    | -1.4%   |
| Beer Permits                        | 21,027.50                    | 18,820.00                    | 11.7%   | 220,660.00                                      | 268,270.00                                      | -17.7%  |
| Wine Distribution Tax               | 190,034.08                   | 197,873.04                   | -4.0%   | 419,639.64                                      | 414,953.01                                      | 1.1%  |
| Small Winery Tax                    | 20,919.07                    | 17,099.81                    | 22.3%   | 38,151.02                                       | 32,813.81                                       | 16.3%   |
| Wine Permits                        | 14,512.50                    | 10,025.00                    | 44.8%   | 92,662.50                                       | 84,287.50                                       | 9.9%  |
| Liquor Enforcement Tax              | 24,209.98                    | 19,684.00                    | 23.0%   | 57,109.98                                       | 54,411.00                                       | 5.0%  |
| Wine Dist. Enforcement Tax          | 4,457.97                     | 4,916.00                     | -9.3%   | 10,168.96                                       | 10,183.00                                       | -0.1%   |
| Winery Enforcement Tax              | 528.97                       | 445.97                       | 18.6%   | 993.03  | 867.97  | 14.4%   |
| Beer Enforcement Tax                | 34,641.49                    | 35,597.22                    | -2.7%   | 72,942.98                                       | 72,972.45                                       | 0.0%  |
| ABC Permit Violations               | 23,100.00                    | 39,600.00                    | -41.7%  | 46,350.00                                       | 73,475.00                                       | -36.9%  |
| Light Wine Enforcement              | 767.00                       | 689.00                       | 11.3%   | 1,585.00  | 1,423.00  | 11.4%   |
| Light Wine Tax                      | 8,362.97                     | 7,009.00                     | 19.3%   | 17,515.95                                       | 15,441.00                                       | 13.4%   |
| Light Liquor Tax                    | 34,548.00                    | 25,545.00                    | 35.2%   | 77,202.00                                       | 66,073.00                                       | 16.8%   |
| ABC Transcripts                     |                              |                              |   |   |   |   |
| Total Alcohol. Beverage Taxes       | \$2,630,538.96               | \$2,490,292.92               | 5.6%  | \$6,234,352.52                                  | \$6,309,920.13                                  | -1.2%   |

|  | <u>AUGUST</u><br><u>2017</u> | <u>AUGUST</u><br><u>2016</u> | <u>Percent</u><br><u>Increase/</u><br><u>(Decrease)</u> | <u>Two</u><br><u>Months</u><br><u>2017-2018</u> | <u>Two</u><br><u>Months</u><br><u>2016-2017</u> | <u>Percent</u><br><u>Increase/</u><br><u>(Decrease)</u> |
|--|------------------------------|------------------------------|---|---|---|---|
| <u>Racing Taxes:</u>                               |                              |                              |   |   |   |   |
| Dog Racing   | \$77,671.35                  | \$94,540.59                  | -17.8%  | \$154,598.10                                    | \$160,134.34                                    | -3.5%   |
| Horse Racing                                       | 39,162.43                    | 56,407.11                    | -30.6%  | 152,349.41                                      | 191,289.11                                      | -20.4%  |
| Electronic Games License Fee                       | 6,900.00                     | 1,700.00                     | 305.9%  | 11,560.00                                       | 2,725.00  | 324.2%  |
| Electronic Games Privilege Fee                     | 5,282,140.00                 | 4,874,619.00                 | 8.4%  | 10,414,372.00                                   | 9,464,944.00                                    | 10.0%   |
| Total Racing Taxes                                 | <u>\$5,405,873.78</u>        | <u>\$5,027,266.70</u>        | 7.5%  | <u>\$10,732,879.51</u>                          | <u>\$9,819,092.45</u>                           | 9.3%  |
| <u>Severance Tax - 3/4:</u>                        | \$647,650.72                 | \$705,651.21                 | -8.2%   | \$1,283,328.97                                  | \$1,355,253.04                                  | -5.3%   |
| <u>Natural Gas Severance Tax:</u>                  | \$489,398.00                 | \$101,328.30                 | 383.0%  | \$675,000.00                                    | \$190,028.75                                    | 255.2%  |
| <u>Estate Tax:</u>                                 |                              |                              |   |   |   |   |
| <u>Real Estate Transfer Tax:</u>                   | \$1,224,583.97               | \$1,177,799.09               | 4.0%  | \$2,421,849.38                                  | \$2,265,175.31                                  | 6.9%  |
| <u>DFA Fines, Penalties and Court Cost</u>         | \$14,135.00                  | \$9,455.00                   | 49.5%   | \$22,535.00                                     | \$16,470.00                                     | 36.8%   |
| <u>DWI Reinstatement Fee:</u>                      | \$11,796.26                  | \$12,286.50                  | -4.0%   | \$22,208.10                                     | \$23,960.38                                     | -7.3%   |
| <u>DUI Reinstatement Fees:</u>                     | \$750.00                     | \$1,185.00                   | -36.7%  | \$1,320.00                                      | \$2,004.00                                      | -34.1%  |
| <u>Dyed Distillate Special Fuel Gallonage Tax:</u> | \$869,335.18                 | \$1,091,251.39               | -20.3%  | \$1,863,151.66                                  | \$2,165,333.45                                  | -14.0%  |
| <u>Miscellaneous Taxes:</u>                        |                              |                              |   |   |   |   |
| Vending Machine Decal Act 344 of '97               | 32,116.50                    | (15,153.96)                  | -311.9%   | \$76,802.90                                     | \$415,233.00                                    | -81.5%  |
| Bingo Registration Fee                             | 1,370.00                     | 1,220.00                     | 12.3%   | \$6,140.00                                      | \$3,360.00                                      | 82.7%   |
| Bingo Gross Receipts Tax                           | 16,269.20                    | 19,386.80                    | -16.1%  | \$33,530.60                                     | \$35,238.60                                     | -4.8%   |
| Total Miscellaneous Taxes                          | <u>\$49,755.70</u>           | <u>\$5,452.84</u>            | 812.5%  | <u>\$116,473.50</u>                             | <u>\$453,831.60</u>                             | -74.3%  |
| <u>SUBTOTAL REVENUE DIVISION</u>                   | <u>\$448,037,687.71</u>      | <u>\$453,892,824.22</u>      | -1.3%   | <u>\$950,504,285.07</u>                         | <u>\$898,492,356.99</u>                         | 5.8%  |
| <u>GENERAL REVENUES</u>                            |                              |                              |   |   |   |   |
| <u>COLLECTED BY OTHER AGENCIES:</u>                |                              |                              |   |   |   |   |
| <u>Secretary of State:</u>                         |                              |                              |   |   |   |   |
| Franchise Tax                                      | \$722,534.77                 | \$542,474.60                 | 33.2%   | \$722,534.77                                    | \$839,039.39                                    | -13.9%  |
| Anonymous Campaign Contribution                    |                              |                              |   |   |   |   |
| Fictitious Name Penalty                            |                              |                              |   |   |   |   |
| <u>Insurance Department:</u>                       |                              |                              |   |   |   |   |
| Premium Tax  | \$19,836,207.89              | \$19,257,424.91              | 3.0%  | \$20,664,637.14                                 | \$20,359,552.47                                 | 1.5%  |

|  | <u>AUGUST<br/>2017</u>  | <u>AUGUST<br/>2016</u>  | <u>Percent<br/>Increase/<br/>(Decrease)</u> | <u>Two<br/>Months<br/>2017-2018</u> | <u>Two<br/>Months<br/>2016-2017</u> | <u>Percent<br/>Increase/<br/>(Decrease)</u> |
|--|-------------------------|-------------------------|---|-------------------------------------|-------------------------------------|---|
| <u>Labor Department:</u>                           |                         |                         |   |                                     |                                     |   |
| Employment Agency Tax                              |                         | \$1,855.00              | -100.0%                                     | \$6,645.00                          | \$3,010.00                          | 120.8%                                      |
| <u>State Auditor:</u>                              |                         |                         |   |                                     |                                     |   |
| Unclaimed Property Act 55 (1ES) of '03             |                         |                         |   | \$21,389,377.76                     | \$20,593,851.06                     | 3.9%  |
| <u>State Highway &amp; Transportation Dept.:</u>   |                         |                         |   |                                     |                                     |   |
| Motor Carrier Fees                                 | \$11,971.39             | \$40,235.13             | -70.2%                                      | \$21,264.22                         | \$54,188.32                         | -60.8%                                      |
| Registration of Insurance Fee                      |                         |                         |   |                                     |                                     |   |
| Large Truck Speeding Fine                          | \$7,215.50              | \$13,232.70             | -45.5%                                      | \$13,086.40                         | \$35,248.20                         | -62.9%                                      |
| Trailer Exemption Offset                           |                         |                         |   |                                     | \$3,000,000.00                      | -100.0%                                     |
| <u>State Securities Dept.:</u>                     |                         |                         |   |                                     |                                     |   |
| Securities Fees                                    | \$434,088.15            | \$311,203.65            | 39.5%                                       | \$760,155.99                        | \$658,468.25                        | 15.4%                                       |
| <u>Commissioner of State Lands:</u>                |                         |                         |   |                                     |                                     |   |
| Mineral Royalties & Leases                         | \$27,601.81             | \$20,274.05             | 36.1%                                       | \$47,884.94                         | \$42,262.71                         | 13.3%                                       |
| <u>Health Department:</u>                          |                         |                         |   |                                     |                                     |   |
| Pet Store Registration Fee                         |                         |                         |   |                                     |                                     |   |
| <u>State Treasurer:</u>                            |                         |                         |   |                                     |                                     |   |
| Bail Bondsman                                      |                         |                         |   |                                     |                                     |   |
| College Saving Bond                                |                         |                         |   |                                     |                                     |   |
| Surplus Campaign Funds                             |                         |                         |   |                                     |                                     |   |
| Miscellaneous Reimbursement                        |                         |                         |   |                                     |                                     |   |
| <u>Attorney General:</u>                           |                         |                         |   |                                     |                                     |   |
| Professional Fund Raiser Fee                       | \$2,030.00              | \$5,930.00              | -65.8%                                      | \$5,960.00                          | \$7,450.00                          | -20.0%                                      |
| Undistributed Back Pay                             |                         |                         |   |                                     |                                     |   |
| Long-Term Care Act 1292 of 1993                    |                         |                         |   |                                     |                                     |   |
| Arkansas Medicaid Program Trust Act 1621           |                         |                         |   |                                     |                                     |   |
| <u>Department of Finance &amp; Administration:</u> |                         |                         |   |                                     |                                     |   |
| Temporary Buyers Tag Fees                          | \$43,342.93             | \$80,471.99             | -46.1%                                      | \$80,636.10                         | \$135,271.40                        | -40.4%                                      |
| Multi-Tax Holding Account                          | (\$8,977.32)            | \$7,606.07              | -218.0%                                     | \$8,152.52                          | \$20,863.09                         | -60.9%                                      |
| <u>Ethics Commission:</u>                          |                         |                         |   |                                     |                                     |   |
| Late Filing Fees                                   |                         |                         |   |                                     |                                     |   |
| <u>Oil and Gas Commission:</u>                     |                         |                         |   |                                     |                                     |   |
| Gas Assessment Fees                                | \$455,388.35            | \$321,393.80            | 41.7%                                       | \$455,388.35                        | \$321,393.80                        | 41.7%                                       |
| <u>TOTAL GENERAL REVENUES</u>                      | <u>\$469,569,091.18</u> | <u>\$474,494,926.12</u> | <u>-1.0%</u>                                | <u>\$994,680,008.26</u>             | <u>\$944,562,955.68</u>             | <u>5.3%</u>                                 |

|   | <u>AUGUST</u><br><u>2017</u> | <u>AUGUST</u><br><u>2016</u> | <u>Percent</u><br><u>Increase/</u><br><u>(Decrease)</u> | <u>Two</u><br><u>Months</u><br><u>2017-2018</u> | <u>Two</u><br><u>Months</u><br><u>2016-2017</u> | <u>Percent</u><br><u>Increase/</u><br><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 Fund:</u>           |                              |                              |   |   |   |   |
| Driver's License Vision Test                  | \$254,548.53                 | \$250,853.96                 | 1.5%  | \$470,340.21                                    | \$473,593.35                                    | -0.7%   |
| Gross Receipt Tax Permit                      | 32,401.63                    | 34,213.59                    | -5.3%   | 63,201.63                                       | 59,490.59                                       | 6.2%  |
| Liability Insurance Reinstatement Fee         | 880.00                       | 1,400.00                     | -37.1%  | 1,260.00  | 2,180.00  | -42.2%  |
| Special License Plate Fee                     | 302,328.58                   | 281,931.45                   | 7.2%  | 558,442.58                                      | 506,976.29                                      | 10.2%   |
| Special Drivers License-Act 311 of '73        | 53,605.11                    | 50,034.89                    | 7.1%  | 100,587.55                                      | 95,264.64                                       | 5.6%  |
| Validation Decal Fee-Act 974 of '97           | 275,108.03                   | 265,525.50                   | 3.6%  | 508,386.11                                      | 483,557.21                                      | 5.1%  |
| DWI Reinstatement Fee Act 802 of '95          | 38,927.65                    | 40,545.45                    | -4.0%   | 73,286.73                                       | 79,069.24                                       | -7.3%   |
| Additional Severance Tax - Coal               |                              |                              |   | 1,255.05  | -   |   |
| Rental Car Search Act 1359 of '99             | 1,068.00                     | 239.00                       | 346.9%  | 1,083.00  | 657.00  | 64.8%   |
| Driver Confirmation Act 1810 of '01           |                              |                              |   |   |   |   |
| Total State Central Services Fund             | <u>\$958,867.53</u>          | <u>\$924,743.84</u>          | <u>3.7%</u>   | <u>\$1,777,842.86</u>                           | <u>\$1,700,788.32</u>                           | <u>4.5%</u>   |
| <u>Highway and Transportation Department:</u> |                              |                              |   |   |   |   |
| Motor Vehicle Trip Permits                    | \$6,732.00                   | \$14,586.00                  | -53.8%  | \$21,780.00                                     | \$19,800.00                                     | 10.0%   |
| Motor Vehicle Licenses                        | 10,853,360.16                | 8,777,458.90                 | 23.7%   | 21,793,844.67                                   | 18,504,599.23                                   | 17.8%   |
| Motor Fuels Tax                               | 33,455,551.13                | 33,952,423.39                | -1.5%   | 67,880,459.55                                   | 67,327,152.91                                   | 0.8%  |
| Motor Fuels Tax-Act 437 of '79                | 1,799,598.01                 | 1,827,955.12                 | -1.6%   | 3,653,611.99                                    | 3,623,010.18                                    | 0.8%  |
| Motor Fuels Tax Increase of '73               | 1,799,598.01                 | 1,827,955.12                 | -1.6%   | 3,653,611.99                                    | 3,623,010.18                                    | 0.8%  |
| Motor Fuel Interstate Users                   | 798,430.40                   | 658,634.95                   | 21.2%   | 1,652,277.72                                    | 1,597,295.31                                    | 3.4%  |
| Cotton Trailer Registration Permit            | 1,301.00                     | 6,215.00                     | -79.1%  | 6,094.00  | 7,311.00  | -16.6%  |
| Title Transfers-Act 439 of '79                |                              |                              |   |   |   |   |
| Driver Search Fees-Act 1067 of '79            | 707,813.14                   | 730,008.00                   | -3.0%   | 1,469,855.14                                    | 1,492,727.14                                    | -1.5%   |
| Unified Carrier Fees-Act 232 of '07           | 6,143.00                     | 15,920.08                    | -61.4%  | \$23,663.00                                     | \$165,125.49                                    | -85.7%  |
| Natural Gas Severance Tax                     |                              | 1,925,237.95                 | -100.0%   | \$7,052,806.14                                  | \$3,603,281.91                                  | 95.7%   |
| Total Highway Department                      | <u>\$49,428,526.85</u>       | <u>\$49,736,394.51</u>       | <u>-0.6%</u>  | <u>\$107,208,004.20</u>                         | <u>\$99,963,313.35</u>                          | <u>7.2%</u>   |
| <u>State Police:</u>                          |                              |                              |   |   |   |   |
| Intransit Fees                                |                              |                              |   | \$6.00  |   |   |
| Commercial Drivers Lic. Test                  | 55,000.00                    | 52,220.00                    | 5.3%  | 99,845.00                                       | 96,270.00                                       | 3.7%  |
| Liability Insurance Fine                      | 500.00                       | 425.00                       | 17.6%   | \$750.00  | \$875.00  | -14.3%  |
| Driver's License Inc. Act 1500/2001           | 589,716.49                   | 584,676.92                   | 0.9%  | 1,079,868.40                                    | 1,097,056.71                                    | -1.6%   |
| Drive Out Licenses                            | 420.00                       | 676.00                       | -37.9%  | 768.00  | 1,122.00  | -31.6%  |
| Driver Test Fee                               | 1.51                         | 73,156.66                    | -100.0%   | 13,714.96                                       | 136,018.42                                      | -89.9%  |
| DWI Reinstatement./Duplicate Act 1001/2003    | 428,653.05                   | 438,207.10                   | -2.2%   | 807,789.43                                      | 820,514.87                                      | -1.6%   |
| VIN Inspection Fee Act 1329/2003              | 5,720.58                     | 5,900.00                     | -3.0%   | 11,735.10                                       | 10,892.86                                       | 7.7%  |
| Total State Police                            | <u>1,080,011.63</u>          | <u>\$1,155,261.68</u>        | <u>-6.5%</u>  | <u>\$2,014,476.89</u>                           | <u>\$2,162,749.86</u>                           | <u>-6.9%</u>  |

|   | <u>AUGUST</u><br><u>2017</u> | <u>AUGUST</u><br><u>2016</u> | <u>Percent</u><br><u>Increase/</u><br><u>(Decrease)</u> | <u>Two</u><br><u>Months</u><br><u>2017-2018</u> | <u>Two</u><br><u>Months</u><br><u>2016-2017</u> | <u>Percent</u><br><u>Increase/</u><br><u>(Decrease)</u> |
|---|------------------------------|------------------------------|---|---|---|---|
| <u>Miscellaneous Agencies:</u>                      |                              |                              |   |   |   |   |
| Prostate Cancer Foundation-Add.Tobacco Tax          | \$12,476.06                  | \$11,348.15                  | 9.9%  | \$22,487.90                                     | \$21,353.06                                     | 5.3%  |
| <u>Forestry Commission:</u>                         |                              |                              |   |   |   |   |
| Timber Severance                                    | \$347,167.50                 | \$330,405.37                 | 5.1%  | \$690,933.67                                    | \$657,380.10                                    | 5.1%  |
| <u>Boating Safety:</u>                              |                              |                              |   |   |   |   |
| Motor Boat Registration                             | \$88,891.21                  | \$81,086.96                  | 9.6%  | \$215,205.33                                    | \$191,312.89                                    | 12.5%   |
| <u>County Aid:</u>                                  |                              |                              |   |   |   |   |
| Severance Tax - 1/4                                 | \$242,426.22                 | \$133,195.62                 | 82.0%   | \$484,788.98                                    | \$403,238.60                                    | 20.2%   |
| Real Estate Transfer-Act 754 of '83                 | \$106,567.79                 | \$89,006.87                  | 19.7%   | \$106,567.79                                    | \$89,006.87                                     | 19.7%   |
| Add.SeveranceTax-Act 761/83                         | \$79,846.01                  | \$75,477.87                  | 5.8%  | \$169,630.22                                    | \$173,088.98                                    | -2.0%   |
| <u>Aeronautics Department:</u>                      |                              |                              |   |   |   |   |
| Aviation Use Tax                                    |                              |                              |   |   |   |   |
| Aviation Sales Tax                                  | \$658,043.79                 | \$574,357.86                 | 14.6%   | \$1,149,489.55                                  | \$1,327,431.16                                  | -13.4%  |
| <u>Mid-South Community College-Nursing Program:</u> |                              |                              |   |   |   |   |
| Dog Racing - 15 Additional Days                     |                              |                              |   | \$3,717.80                                      | \$1,835.95                                      | 102.5%  |
| <u>Racing Commission:</u>                           |                              |                              |   |   |   |   |
| Electronic Gaming Application Fees                  | \$5,550.00                   | \$4,000.00                   | 38.8%   | \$10,100.00                                     | \$5,800.00                                      | 74.1%   |
| <u>Soybean Board:</u>                               |                              |                              |   |   |   |   |
| Soybean Tax - State                                 | \$30,769.16                  | \$45,608.04                  | -32.5%  | \$64,965.71                                     | \$81,679.85                                     | -20.5%  |
| Soybean Tax - National                              | \$30,769.14                  | \$45,607.99                  | -32.5%  | \$64,965.91                                     | \$81,679.83                                     | -20.5%  |
| <u>Oil Museum:</u>                                  |                              |                              |   |   |   |   |
| Severance Tax - Oil & Brine                         | \$6,645.34                   | \$4,983.12                   | 33.4%   | \$13,041.07                                     | \$11,319.48                                     | 15.2%   |
| <u>Clerks Continuing Education:</u>                 |                              |                              |   |   |   |   |
| Real Estate Transfer-Act 754 of '83                 | \$19,671.81                  | \$27,924.71                  | -29.6%  | \$108,359.13                                    | \$108,471.07                                    | -0.1%   |
| <u>Oil &amp; Gas Commission:</u>                    |                              |                              |   |   |   |   |
| Additional Severance Tax - Brine                    | \$9,852.22                   | \$9,018.66                   | 9.2%  | \$19,101.61                                     | \$18,000.82                                     | 6.1%  |

|   | <b>AUGUST<br/>2017</b> | <b>AUGUST<br/>2016</b> | <b>Percent<br/>Increase/<br/>(Decrease)</b> | <b>Two<br/>Months<br/>2017-2018</b> | <b>Two<br/>Months<br/>2016-2017</b> | <b>Percent<br/>Increase/<br/>(Decrease)</b> |
|---|------------------------|------------------------|---|-------------------------------------|-------------------------------------|---|
| <u>Ark. Beef Council:</u>   |                        |                        |   |                                     |                                     |   |
| Beef Council - State  | \$23,766.20            | \$25,365.95            | -6.3%                                       | \$56,342.65                         | \$51,118.65                         | 10.2%                                       |
| Beef Council - National   | \$23,766.19            | \$25,365.94            | -6.3%                                       | \$56,342.63                         | \$51,238.63                         | 10.0%                                       |
| <u>Wheat Board:</u>   |                        |                        |   |                                     |                                     |   |
| Wheat Tax   | \$19,861.65            | \$12,507.10            | 58.8%                                       | \$76,698.52                         | \$70,441.36                         | 8.9%  |
| <u>Rice Board:</u>  |                        |                        |   |                                     |                                     |   |
| Rice Tax  | \$295,632.72           | \$287,195.55           | 2.9%  | \$604,300.14                        | \$545,951.35                        | 10.7%                                       |
| <u>Ark. Natural &amp; Cultural Resources<br/>Grant &amp; Trust:</u> |                        |                        |   |                                     |                                     |   |
| Add'l Real Estate Transfer - 80%                                    | \$2,177,208.92         | \$2,094,687.03         | 3.9%  | \$4,305,705.45                      | \$4,027,416.74                      | 6.9%  |
| <u>Parks &amp; Tourism:</u>   |                        |                        |   |                                     |                                     |   |
| Add'l Real Estate Transfer - 10%                                    | \$272,151.11           | \$261,835.87           | 3.9%  | \$538,213.17                        | \$503,427.08                        | 6.9%  |
| <u>Natural &amp; Cultural Resources Historic<br/>Preservation:</u>  |                        |                        |   |                                     |                                     |   |
| Add'l Real Estate Transfer - 10%                                    | \$272,151.11           | \$261,835.87           | 3.9%  | \$538,213.17                        | \$503,427.08                        | 6.9%  |
| <u>Public Health:</u>   |                        |                        |   |                                     |                                     |   |
| DWI Reinstatement Fee 802/95  | \$8,257.38             | \$8,600.55             | -4.0%                                       | \$15,545.67                         | \$16,772.26                         | -7.3%                                       |
| DUI Reinstatement Fee 863/93  | \$500.00               | \$790.00               | -36.7%                                      | \$880.00                            | \$1,336.00                          | -34.1%                                      |
| Amusement Machines  | \$5,920.00             | \$8,825.00             | -32.9%                                      | \$23,810.00                         | \$25,065.00                         | -5.0%                                       |
| <u>Disease &amp; Pest Control:</u>                                  |                        |                        |   |                                     |                                     |   |
| Livestock & Poultry Vacc. Fee                                       | \$29,970.89            | \$30,896.00            | -3.0%                                       | \$75,224.89                         | \$70,612.51                         | 6.5%  |
| <u>Petroleum Storage Tank:</u>                                      |                        |                        |   |                                     |                                     |   |
| Environmental Assurance Fee   | \$665,365.92           | \$634,828.37           | 4.8%  | \$1,337,257.92                      | \$1,291,043.51                      | 3.6%  |
| <u>Commercial Drivers License:</u>                                  |                        |                        |   |                                     |                                     |   |
| Driver's Search Fee   | \$160,433.86           | \$167,982.00           | -4.5%                                       | \$335,182.86                        | \$344,877.86                        | -2.8%                                       |
| Commerical Drivers License Fee                                      | \$57,705.28            | \$59,989.63            | -3.8%                                       | \$111,530.06                        | \$109,755.90                        | 1.6%  |
| <u>Waste Tire Grant:</u>  |                        |                        |   |                                     |                                     |   |
| Waste Tire Fee Act 749 of'91  | \$397,596.96           | \$408,488.63           | -2.7%                                       | \$827,976.90                        | \$1,037,069.27                      | -20.2%                                      |
| District Waste Tire Fee   | \$67,486.34            | \$69,480.67            | -2.9%                                       | \$137,641.30                        | \$379,825.19                        | -63.8%                                      |



|  | <b>AUGUST<br/>2017</b> | <b>AUGUST<br/>2016</b> | <b>Percent<br/>Increase/<br/>(Decrease)</b> | <b>Two<br/>Months<br/>2017-2018</b> | <b>Two<br/>Months<br/>2016-2017</b> | <b>Percent<br/>Increase/<br/>(Decrease)</b> |
|--|------------------------|------------------------|---|-------------------------------------|-------------------------------------|---|
| <u>Department of Environmental Quality Fee:</u>    |                        |                        |   |                                     |                                     |   |
| Waste Tire Fee 8%                                  | \$34,516.76            | \$35,490.96            | -2.7%                                       | \$71,873.66                         | \$88,011.22                         | -18.3%                                      |
| <u>Swine Testing:</u>                              |                        |                        |   |                                     |                                     |   |
| Swine Testing Fee                                  | \$1.00                 |                        |   | \$3.00                              |                                     |   |
| <u>Telecommunication Equipment:</u>                |                        |                        |   |                                     |                                     |   |
| Local Exchange Carrier Surcharge                   | \$36,382.08            | \$43,272.06            | -15.9%                                      | \$72,484.78                         | \$77,166.88                         | -6.1%                                       |
| <u>Conservation Tax:</u>                           |                        |                        |   |                                     |                                     |   |
| Sales & Use Tax - 1/8 cent                         | \$6,152,588.55         | \$6,053,049.56         | 1.6%  | \$12,270,013.27                     | \$11,944,774.24                     | 2.7%  |
| <u>Arkansas Corn and Grain Promotion:</u>          |                        |                        |   |                                     |                                     |   |
| Corn & Grain Assessment                            | \$40,944.40            | \$13,507.90            | 203.1%                                      | \$100,744.66                        | \$40,731.72                         | 147.3%                                      |
| <u>Catfish Promotion Board:</u>                    |                        |                        |   |                                     |                                     |   |
| Catfish Feed Assessment                            | \$4,771.90             | \$4,712.23             | 1.3%  | \$8,908.03                          | \$9,027.25                          | -1.3%                                       |
| <u>Game Protection:</u>                            |                        |                        |   |                                     |                                     |   |
| Fines & Interest                                   | \$95,769.34            | \$98,014.21            | -2.3%                                       | \$176,916.70                        | \$177,181.86                        | -0.1%                                       |
| <u>Public School:</u>                              |                        |                        |   |                                     |                                     |   |
| Amusement Machines                                 |                        |                        |   | \$30,000.00                         | \$30,000.00                         |   |
| <u>Breast Cancer Research (UAMS):</u>              |                        |                        |   |                                     |                                     |   |
| Additional Tobacco Tax                             | \$88,390.62            | \$80,409.77            | 9.9%  | \$159,013.65                        | \$151,059.24                        | 5.3%  |
| Breast Cancer/Komen License Plate                  | \$18,475.43            | \$16,945.06            | 9.0%  | \$34,310.88                         | \$31,813.45                         | 7.9%  |
| <u>Breast Cancer Control (Health Dept.):</u>       |                        |                        |   |                                     |                                     |   |
| Additional Tobacco Tax                             | \$316,213.50           | \$287,667.41           | 9.9%  | \$568,719.43                        | \$540,295.42                        | 5.3%  |
| <u>Aging and Adult Services (Meals on Wheels):</u> |                        |                        |   |                                     |                                     |   |
| Additional Tobacco Tax                             | \$228,538.78           | \$208,212.86           | 9.8%  | \$394,378.50                        | \$377,364.23                        | 4.5%  |
| <u>UAMS</u>  |                        |                        |   |                                     |                                     |   |
| Additional Tobacco Tax                             | \$39,035.75            | \$35,513.13            | 9.9%  | \$70,164.04                         | \$66,666.55                         | 5.2%  |

|  | <b>AUGUST<br/>2017</b>  | <b>AUGUST<br/>2016</b>  | <b>Percent<br/>Increase/<br/>(Decrease)</b> | <b>Two<br/>Months<br/>2017-2018</b> | <b>Two<br/>Months<br/>2016-2017</b> | <b>Percent<br/>Increase/<br/>(Decrease)</b> |
|--|-------------------------|-------------------------|---|-------------------------------------|-------------------------------------|---|
| <u>Property Tax Relief - Amendment 79:</u> |                         |                         |   |                                     |                                     |   |
| Sales & Use Tax - 1/2 cent                 | \$22,461,672.83         | \$21,943,958.59         | 2.4%  | \$44,541,651.18                     | \$43,293,914.64                     | 2.9%  |
| Dyed Diesel Tax - 87/07                    | \$97,084.51             | \$121,116.15            | -19.8%                                      | \$206,773.21                        | \$244,147.68                        | -15.3%                                      |
| <u>Educational Adequacy:</u>               |                         |                         |   |                                     |                                     |   |
| Sales & Use Tax - 7/8 cent                 | \$39,323,813.63         | \$38,516,927.50         | 2.1%  | \$77,989,060.14                     | \$76,109,343.16                     | 2.5%  |
| Dyed Diesel Tax - 87/07                    | \$170,183.40            | \$212,309.55            | -19.8%                                      | \$362,461.16                        | \$427,976.47                        | -15.3%                                      |
| <u>In God We Trust:</u>                    |                         |                         |   |                                     |                                     |   |
| Special License Plate Fee - 727/05         | \$10,475.00             | \$10,429.13             | 0.4%  | \$20,050.00                         | \$20,129.13                         | -0.4%                                       |
| <u>REVENUE DIVISION:</u>                   |                         |                         |   |                                     |                                     |   |
| <u>TOTAL SPECIAL REVENUES COLLECTED</u>    | <u>\$126,702,714.27</u> | <u>\$125,288,631.48</u> | <u>1.1%</u>                                 | <u>\$260,242,070.24</u>             | <u>\$249,657,431.72</u>             | <u>4.2%</u>                                 |
| <u>Ad Valorem Tax Trust:</u>               |                         |                         |   |                                     |                                     |   |
| Private Car Bus & Truck                    | \$261,099.84            | \$247,454.35            | 5.5%  | \$399,333.16                        | \$357,924.05                        | 11.6%                                       |
| <u>AR Medicaid Program Trust:</u>          |                         |                         |   |                                     |                                     |   |
| Soft Drink Tax                             | \$4,018,666.84          | \$3,954,200.59          | 1.6%  | \$8,239,849.45                      | \$8,862,951.07                      | -7.0%                                       |
| <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          |                         |                         |   |                                     |                                     |   |