

## ARKANSAS REVENUE REPORT

April 2023

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

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

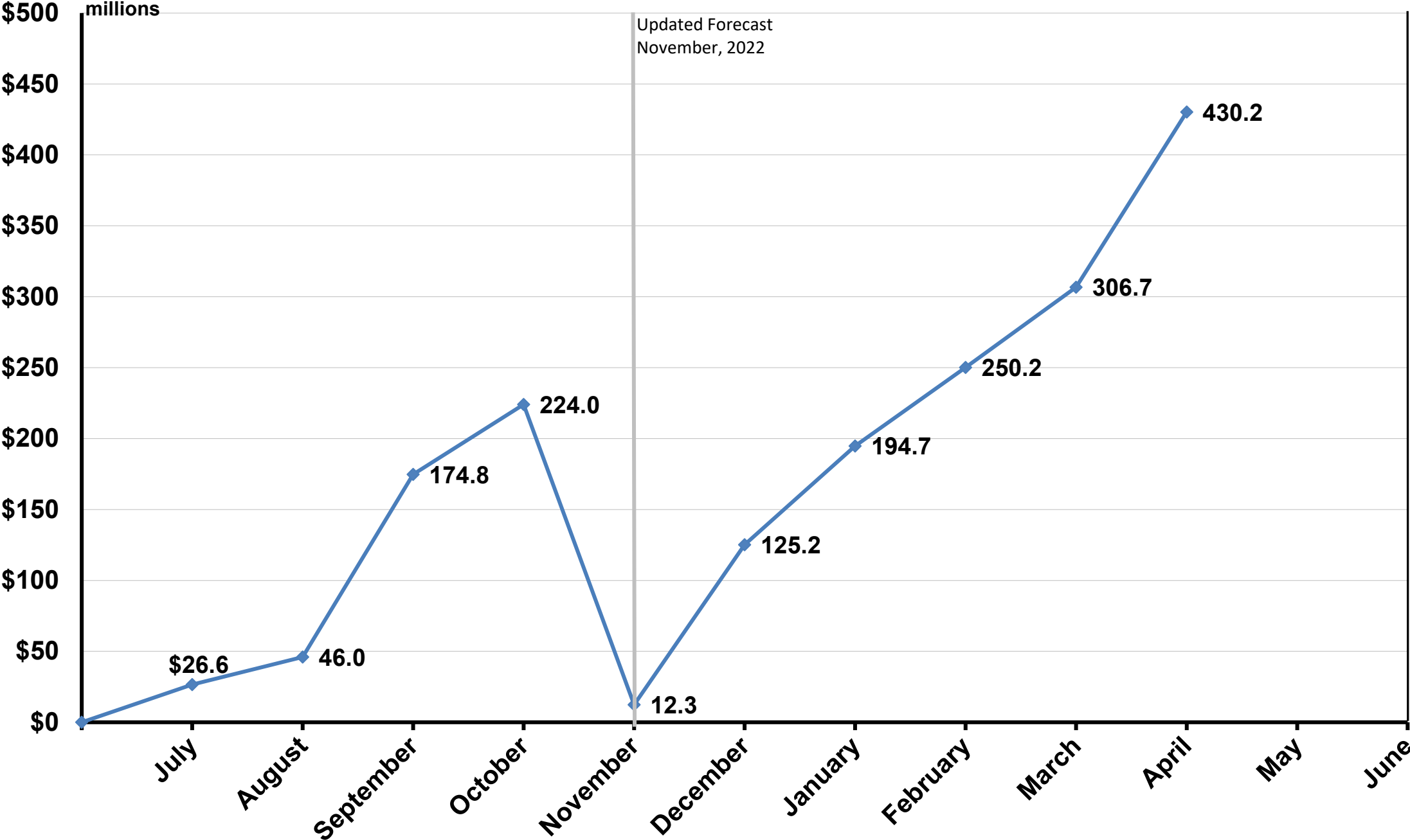
COMPARISON OF THE FIRST TEN MONTHS OF THE 2022-2023 FISCAL YEAR  
 DISTRIBUTION OF GROSS GENERAL REVENUES  
 WITH THE SAME PERIOD OF THE 2021-2022 FISCAL YEAR

*State Fiscal Year is July 1, 2022 through June 30, 2023*

Collections of Gross General Revenues year-to-date of approximately \$7,313.1 million have increased \$88.6 million, or 1.2% above the \$7,224.5 million collected last fiscal year-to-date. Net General Revenue Available for distribution of \$6,022.5 million increased \$163.1 million, or 2.6% from the \$6,185.6 million available for distribution in April 2022.

|                                       | 2022-2023              | 2021-2022              | Change       |
|---------------------------------------|------------------------|------------------------|--------------|
| <b>GROSS GENERAL REVENUES</b>         | \$7,332,904,506        | \$7,228,237,717        | 1.4%         |
| Less Claims & Taxes Erroneously Paid  | \$679,903              | \$34,384               |              |
| Uncollected Checks                    | \$1,621,314            | \$252,799              |              |
| EFT Reversals                         | \$17,527,018           | \$3,429,965            |              |
| <b>ADJUSTED GENERAL REVENUES</b>      | \$7,313,076,271        | \$7,224,520,570        | 1.2%         |
| Less State Central Services Fund      | \$153,470,528          | \$151,714,932          | 1.2%         |
| Constitutional Officers' Fund         | \$73,081,204           | \$72,245,206           | 1.2%         |
| City-County Tourist Facilities        | \$887,908              | \$887,908              |              |
| Corporate Income Tax Refunds          | \$55,420,902           | \$48,046,827           | 15.3%        |
| Water Waste Pollution Abatement Bond  | \$12,400,000           | \$12,400,000           |              |
| Educational Excellence Trust Fund     | \$360,210,875          | \$329,274,705          | 9.4%         |
| Economic Development Incentive Fund   | \$11,977,955           | \$13,145,604           | -8.9%        |
| College Saving Bond Fund              | \$2,534,106            | \$2,748,869            | -7.8%        |
| Educational Adequacy Fund             | \$31,843,253           | \$29,108,443           | 9.4%         |
| Amendment 82 Bonds                    | \$923,879              | \$972,154              | -5.0%        |
| GR Highway Casino Gaming              | \$10,737,216           | \$3,886,010            | 176.3%       |
| Individual Income Tax Refunds         | \$577,044,104          | \$374,465,432          | 54.1%        |
| <b>NET AVAILABLE FOR DISTRIBUTION</b> | <b>\$6,022,544,342</b> | <b>\$6,185,624,481</b> | <b>-2.6%</b> |

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



|   | April<br>2023    | April<br>2022      | Percent<br>Change | Ten Months<br>2022 - 2023 | Ten Months<br>2021 - 2022 | Percent<br>Change |
|---|------------------|--------------------|-------------------|---------------------------|---------------------------|-------------------|
| <u>GENERAL REVENUES COLLECTED<br/>BY THE REVENUE DIVISION</u> |                  |                    |                   |                           |                           |                   |
| <u>Gross Receipt Taxes</u>                                    | \$295,200,453.75 | \$276,551,822.87   | 6.7%              | \$2,868,512,702.44        | \$2,661,917,550.80        | 7.8%              |
| <u>Income Taxes</u>   |                  |                    |                   |                           |                           |                   |
| Corporation - Final Payments                                  | \$221,953,738.70 | \$156,978,789.39   | 41.4%             | \$366,192,603.93          | \$230,107,549.89          | 59.1%             |
| Corporation - Estimates                                       | \$71,976,668.65  | \$57,623,360.43    | 24.9%             | \$560,546,754.14          | \$433,267,839.76          | 29.4%             |
| Individual - Final Payments                                   | \$164,355,720.23 | \$430,745,527.84   | -61.8%            | \$395,607,045.52          | \$645,498,893.43          | -38.7%            |
| Individual - Withholding - Monthly                            | \$316,181,234.22 | \$307,284,380.08   | 2.9%              | \$2,464,380,035.20        | \$2,535,510,505.20        | -2.8%             |
| Individual - Estimates  | \$28,525,887.21  | \$70,839,003.34    | -59.7%            | \$283,397,431.22          | \$349,811,449.57          | -19.0%            |
| Total Income Taxes  | \$802,993,249.01 | \$1,023,471,061.08 | -21.5%            | \$4,070,123,870.01        | \$4,194,196,237.85        | -3.0%             |
| <u>Cigarette and Tobacco Taxes</u>                            |                  |                    |                   |                           |                           |                   |
| Cigarette Tax   | \$9,539,725.58   | \$11,029,914.06    | -13.5%            | \$109,186,172.95          | \$118,120,776.49          | -7.6%             |
| Cigarette Permits   |                  |                    |                   |                           | \$100.00                  | -100.0%           |
| Cigar and Tobacco Taxes                                       | \$7,186,960.71   | \$6,610,347.31     | 8.7%              | \$60,154,721.95           | \$60,083,373.75           | 0.1%              |
| Cigarette Paper Tax   | \$72,215.20      | \$83,356.83        | -13.4%            | \$723,174.44              | \$727,987.50              | -0.7%             |
| Total Cigarette and Tobacco Taxes                             | \$16,798,901.49  | \$17,723,618.20    | -5.2%             | \$170,064,069.34          | \$178,932,237.74          | -5.0%             |
| <u>Alcoholic Beverage Taxes</u>                               |                  |                    |                   |                           |                           |                   |
| Liquor Tax  | \$1,005,474.22   | \$1,230,393.00     | -18.3%            | \$9,556,836.32            | \$9,738,529.28            | -1.9%             |
| Liquor Permits  | \$22,475.00      | \$20,610.00        | 9.0%              | \$1,035,767.50            | \$1,585,234.90            | -34.7%            |
| Retail Beer Tax   | \$1,358,146.61   | \$1,552,741.51     | -12.5%            | \$14,305,614.38           | \$14,561,658.22           | -1.8%             |
| Beer Permits  | \$18,400.00      | \$10,142.50        | 81.4%             | \$345,235.00              | \$658,757.50              | -47.6%            |
| Wine Distribution Tax   | \$311,706.68     | \$300,802.78       | 3.6%              | \$2,701,316.49            | \$2,913,557.90            | -7.3%             |
| Small Winery Tax  | \$10,101.20      | \$13,147.35        | -23.2%            | \$100,356.17              | \$117,385.98              | -14.5%            |
| Wine Permits  | \$8,725.00       | \$4,275.00         | 104.1%            | \$127,520.00              | \$217,275.00              | -41.3%            |
| Liquor Enforcement Tax  | \$36,905.67      | \$45,998.00        | -19.8%            | \$364,378.90              | \$362,285.90              | 0.6%              |
| Wine Distribution Enforcement Tax                             | \$8,201.00       | \$7,992.00         | 2.6%              | \$68,444.63               | \$73,493.04               | -6.9%             |
| Winery Enforcement Tax  | \$276.01         | \$357.39           | -22.8%            | \$2,778.71                | \$3,131.15                | -11.3%            |
| Beer Enforcement Tax  | \$29,970.87      | \$36,699.67        | -18.3%            | \$330,992.11              | \$344,255.12              | -3.9%             |
| ABC Permit Violations   | \$17,200.00      | \$25,900.00        | -33.6%            | \$306,100.00              | \$307,960.00              | -0.6%             |
| Light Wine Enforcement Tax                                    | \$550.00         | \$927.00           | -40.7%            | \$5,027.14                | \$5,897.97                | -14.8%            |
| Light Wine Tax  | \$5,906.02       | \$10,220.30        | -42.2%            | \$54,424.61               | \$63,164.95               | -13.8%            |
| Light Liquor Tax  | \$72,839.00      | \$90,074.00        | -19.1%            | \$886,902.23              | \$783,732.66              | 13.2%             |
| ABC Transcrips  |                  |                    |                   |                           |                           |                   |
| Layout Center Permit  |                  |                    |                   |                           |                           |                   |
| Hard Cider Permits  |                  |                    |                   | \$1,250.00                | \$1,500.00                | -16.7%            |
| Total Alcoholic Beverage Taxes                                | \$2,906,877.28   | \$3,350,280.50     | -13.2%            | \$30,192,944.19           | \$31,737,819.57           | -4.9%             |
| Medical Marijuana Implementation Fund                         |                  |                    |                   |                           |                           |                   |
| Medical Marijuana Tax   |                  |                    |                   |                           |                           |                   |

|   | April<br>2023      | April<br>2022      | Percent<br>Change | Ten Months<br>2022 - 2023 | Ten Months<br>2021 - 2022 | Percent<br>Change |
|---|--------------------|--------------------|-------------------|---------------------------|---------------------------|-------------------|
| Racing Taxes                                      |                    |                    |                   |                           |                           |                   |
| Dog Racing  |                    | \$29,431.19        | -100.0%           | \$244,738.31              | \$377,139.51              | -35.1%            |
| Horse Racing                                      | \$121,497.64       | \$209,585.03       | -42.0%            | \$1,072,028.11            | \$948,021.76              | 13.1%             |
| Electronic Games License Fee                      |                    |                    |                   |                           |                           |                   |
| Electronic Games Privilege Fee                    |                    |                    |                   |                           |                           |                   |
| Casino License Fee                                |                    |                    |                   |                           | \$419,520.00              | -100.0%           |
| Casino Gaming Tax                                 | \$5,919,834.75     | \$5,079,712.55     | 16.5%             | \$38,448,283.88           | \$36,268,394.49           | 6.0%              |
| Total Racing Taxes                                | \$6,041,332.39     | \$5,318,728.77     | 13.6%             | \$39,765,050.30           | \$38,013,075.76           | 4.6%              |
| <u>Severance Tax - 3/4</u>                        | \$1,137,711.45     | \$1,408,725.39     | -19.2%            | \$10,759,462.40           | \$10,309,622.67           | 4.4%              |
| <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            |                   |
| <u>DFA Fines, Penalties and Court Cost</u>        | \$11,956.00        | \$450,780.00       | -97.3%            | \$871,199.72              | \$1,786,473.33            | -51.2%            |
| <u>DWI Reinstatement Fee</u>                      | \$22,525.55        | \$19,167.56        | 17.5%             | \$105,790.29              | \$107,284.48              | -1.4%             |
| <u>DUI Reinstatement Fee</u>                      | \$491.40           | \$680.40           | -27.8%            | \$3,770.40                | \$4,149.60                | -9.1%             |
| <u>Dyed Distillate Special Fuel Gallonage Tax</u> | \$588,280.39       | \$619,844.36       | -5.1%             | \$7,288,706.28            | \$6,982,682.42            | 4.4%              |
| <u>Car Wash Fees</u>                              | \$78,668.91        | \$139,525.23       | -43.6%            | \$779,723.69              | \$791,064.31              | -1.4%             |
| <u>Miscellaneous Taxes</u>                        |                    |                    |                   |                           |                           |                   |
| Amusement Machine                                 |                    |                    |                   |                           |                           |                   |
| Vending Machine Decal                             | \$1,982.60         | \$186.00           | 965.9%            | \$205,314.13              | \$166,522.20              | 23.3%             |
| Bingo Registration                                | \$5,715.00         | \$695.00           | 722.3%            | \$18,214.49               | \$11,370.00               | 60.2%             |
| Bingo Gross Receipts                              | \$15,791.60        | \$10,839.00        | 45.7%             | \$116,521.40              | \$124,503.00              | -6.4%             |
| Long Term Care Act 1621                           |                    |                    |                   |                           |                           |                   |
| Medicaid Fraud Penalty                            |                    |                    |                   |                           |                           |                   |
| AR Medcaid Trust                                  |                    |                    |                   |                           |                           |                   |
| Examination Fees                                  |                    |                    |                   |                           |                           |                   |
| Inter-Agency Transfer                             |                    |                    |                   |                           |                           |                   |
| Total Miscellaneous Taxes                         | \$23,489.20        | \$11,720.00        | 100.4%            | \$340,050.02              | \$302,395.20              | 12.5%             |
| <u>SUBTOTAL REVENUE DIVISION</u>                  | \$1,125,803,936.82 | \$1,329,065,954.36 | -15.3%            | \$7,202,090,127.40        | \$7,128,363,382.05        | 1.0%              |
| <u>GENERAL REVENUES</u>                           |                    |                    |                   |                           |                           |                   |
| <u>Secretary of State</u>                         |                    |                    |                   |                           |                           |                   |
| Franchise Tax                                     | \$13,085.52        |                    |                   | \$8,013,085.52            | \$8,000,000.00            | 0.2%              |
| Anonymous Campaign Contribution                   |                    | \$160.00           | -100.0%           |                           | \$160.00                  | -100.0%           |
| <u>Insurance Department</u>                       |                    |                    |                   |                           |                           |                   |
| Premium Tax                                       | \$672,653.23       | \$333,031.14       | 102.0%            | \$82,233,666.73           | \$76,950,121.87           | 6.9%              |

|   | April<br>2023                    | April<br>2022                    | Percent<br>Change    | Ten Months<br>2022 - 2023        | Ten Months<br>2021 - 2022        | Percent<br>Change  |
|---|----------------------------------|----------------------------------|----------------------|----------------------------------|----------------------------------|--------------------|
| Labor Department                          |                                  |                                  |                      |                                  |                                  |                    |
| Employment Agency Tax                     |                                  |                                  |                      | \$1,525.00                       | \$4,885.00                       | -68.8%             |
| State Auditor                             |                                  |                                  |                      |                                  |                                  |                    |
| Unclaimed Property 2                      |                                  |                                  |                      | \$16,201,203.14                  | \$16,300,592.65                  | -0.6%              |
| State Highway & Transportation Dept.      |                                  |                                  |                      |                                  |                                  |                    |
| Motor Carrier Fees (80 NF)                | \$24,730.77                      | \$23,996.31                      | 3.1%                 | \$210,425.49                     | \$243,555.63                     | -13.6%             |
| Registration of Insurance Fee             |                                  |                                  |                      |                                  |                                  |                    |
| Large Truck Speeding Fine                 | \$3,728.52                       | \$7,865.80                       | -52.6%               | \$49,597.28                      | \$47,421.07                      | 4.6%               |
| Trailer Exemption Offset - motor fuel tax |                                  |                                  |                      |                                  |                                  |                    |
| State Securities Department               |                                  |                                  |                      |                                  |                                  |                    |
| Securities Fees (200 NF)                  | \$239,110.01                     | \$572,100.32                     | -58.2%               | \$15,280,969.67                  | \$14,719,680.27                  | 3.8%               |
| Securities Dept-Operations                |                                  |                                  |                      |                                  |                                  |                    |
| Commissioner of State Lands               |                                  |                                  |                      |                                  |                                  |                    |
| Mineral Royalties & Leases                | \$62,816.82                      | \$60,887.89                      | 3.2%                 | \$491,491.13                     | \$479,921.29                     | 2.4%               |
| Health Department                         |                                  |                                  |                      |                                  |                                  |                    |
| Pet Store Registration Fee                |                                  |                                  |                      | \$300.00                         | \$350.00                         | -14.3%             |
| State Treasurer                           |                                  |                                  |                      |                                  |                                  |                    |
| Bail Bondsman                             |                                  |                                  |                      |                                  |                                  |                    |
| College Saving Bond                       |                                  |                                  |                      |                                  |                                  |                    |
| Misc Reimbursement (fee adj)              |                                  |                                  |                      |                                  |                                  |                    |
| Attorney General                          |                                  |                                  |                      |                                  |                                  |                    |
| Professional Fund Raiser Fee              | \$5,610.00                       | \$9,490.00                       | -40.9%               | \$46,020.00                      | \$48,580.00                      | -5.3%              |
| Department of Finance & Administration    |                                  |                                  |                      |                                  |                                  |                    |
| Miscellaneous License-Temp                | \$67,061.91                      | \$84,650.81                      | -20.8%               | \$522,755.12                     | \$510,654.84                     | 2.4%               |
| Multi Tax Holding Account                 | (\$982,055.46)                   | \$1,901.90                       | -51,735.5%           | \$1,304,591.45                   | (\$2,172.94)                     |                    |
| Oil and Gas Commission                    |                                  |                                  |                      |                                  |                                  |                    |
| Oil & Gas Fees                            | \$97,281.57                      | \$115,571.16                     | -15.8%               | \$1,502,835.64                   | \$1,804,325.27                   | -16.7%             |
| <b><u>TOTAL GENERAL REVENUES</u></b>      | <b><u>\$1,126,007,959.71</u></b> | <b><u>\$1,330,275,609.69</u></b> | <b><u>-15.4%</u></b> | <b><u>\$7,327,948,593.57</u></b> | <b><u>\$7,247,471,457.00</u></b> | <b><u>1.1%</u></b> |

|  | April<br>2023   | April<br>2022   | Percent<br>Change | Ten Months<br>2022 - 2023 | Ten Months<br>2021 - 2022 | Percent<br>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                 | \$94,619.69     | \$124,099.69    | -23.8%            | \$1,175,440.64            | \$1,165,686.20            | 0.8%              |
| Gross Receipt Tax Permit                     | \$37,914.93     | \$37,211.00     | 1.9%              | \$347,790.95              | \$378,676.64              | -8.2%             |
| Liability Insurance Reinstatement Fee        | (\$80.00)       | \$100.00        | -180.0%           | \$237.00                  | \$74.78                   | 216.9%            |
| Special License Plate Fee                    | \$320,651.74    | \$309,677.19    | 3.5%              | \$2,985,898.67            | \$2,868,973.57            | 4.1%              |
| Special Drivers License-Act 311 of '73       | \$47,062.80     | \$63,125.56     | -25.4%            | \$619,733.45              | \$622,004.29              | -0.4%             |
| Validation Decal Fee-Act 974 of '97          | \$237,716.75    | \$239,023.50    | -0.5%             | \$2,275,586.44            | \$2,251,800.87            | 1.1%              |
| DWI Reinstatement Fee Act 802 of '95         | \$74,334.32     | \$63,252.87     | 17.5%             | \$349,108.03              | \$354,038.62              | -1.4%             |
| Additional Severence Tax - Coal              |                 |                 |                   |                           |                           |                   |
| Rental Car Search Act 1359 of '99            | \$4.00          |                 |                   | \$2,113.00                | \$1,060.00                | 99.3%             |
| Driver Confirmation Act 1810 of '01          |                 |                 |                   |                           |                           |                   |
| Total State Central Services                 | \$812,224.23    | \$836,489.81    | -2.9%             | \$7,755,908.18            | \$7,642,314.97            | 1.5%              |
| <u>Highway and Transportation Department</u> |                 |                 |                   |                           |                           |                   |
| Motor Vehicle Trip Permits                   | \$11,253.00     | \$22,176.00     | -49.3%            | \$370,029.00              | \$383,295.00              | -3.5%             |
| Motor Vehicle Licenses                       | \$13,077,029.63 | \$13,739,206.97 | -4.8%             | \$116,128,397.04          | \$118,981,820.07          | -2.4%             |
| Motor Fuels Tax                              | \$34,934,074.62 | \$34,260,454.00 | 2.0%              | \$346,555,931.26          | \$341,387,150.67          | 1.5%              |
| Motor Fuels Tax-Act 437 of '79               | \$1,860,138.32  | \$1,825,052.05  | 1.9%              | \$18,463,051.55           | \$18,204,346.17           | 1.4%              |
| Motor Fuels Tax Increase of '73              | \$1,860,138.32  | \$1,825,052.05  | 1.9%              | \$18,463,051.55           | \$18,204,346.17           | 1.4%              |
| Motor Fuel Interstate Users                  | \$856,138.26    | \$1,133,045.93  | -24.4%            | \$14,054,673.40           | \$18,243,892.65           | -23.0%            |
| Cotton Trailer Registration Permit           | \$4,340.00      | \$2,110.00      | 105.7%            | \$45,589.00               | \$48,652.00               | -6.3%             |
| Electric/Hybrid Vehicle Registration Fee     | \$202,719.54    | \$166,894.75    | 21.5%             | \$1,937,006.04            | \$2,009,913.48            | -3.6%             |
| Driver Search Fees-Act 1067 of '79           | \$818,544.02    | \$5,333.65      | 15,246.8%         | \$7,570,740.02            | \$6,160,160.32            | 22.9%             |
| Unified Carrier Fees-Act 232 of '07          |                 |                 |                   |                           | \$410,719.00              | -100.0%           |
| Natural Gas Severance                        | \$2,075,105.10  | \$5,971,967.83  | -65.3%            | \$69,925,639.30           | \$47,203,624.38           | 48.1%             |
| Motor Fuel Wholesale Tax                     | \$3,990,190.30  | \$3,779,951.60  | 5.6%              | \$39,709,248.00           | \$38,619,019.05           | 2.8%              |
| Distillate Spec Fuel Wholesale Tax           | \$3,528,816.76  | \$3,515,542.25  | 0.4%              | \$34,006,611.64           | \$33,210,399.82           | 2.4%              |
| Total Highway and Transportation Department  | \$63,218,487.87 | \$66,246,787.08 | -4.6%             | \$667,229,967.80          | \$643,067,338.78          | 3.8%              |
| <u>State Police</u>                          |                 |                 |                   |                           |                           |                   |
| Intransit Fees                               |                 |                 |                   | \$3.00                    | \$6.00                    | -50.0%            |
| Commercial Drivers Lic. Test                 | \$34,208.00     | \$48,620.00     | -29.6%            | \$497,691.66              | \$719,326.29              | -30.8%            |
| Liability Insurance Fine                     | \$536.58        | \$525.00        | 2.2%              | \$4,649.02                | \$4,200.00                | 10.7%             |
| Driver's License Inc. Act 1500/2001          | \$88,522.79     | \$126,218.41    | -29.9%            | \$1,229,424.98            | \$1,201,921.87            | 2.3%              |
| Drive Out License                            | \$90.00         | \$154.00        | -41.6%            | \$1,248.00                | \$1,122.00                | 11.2%             |
| Driver Test Fee                              |                 |                 |                   | \$10.00                   |                           |                   |
| Addl Driver Search Fees-Act 586 of 2019      | \$158,800.50    | \$559.41        | 28,287.1%         | \$1,454,965.50            | \$1,193,893.94            | 21.9%             |
| DWI reinstate./Duplicate Act 1001/2003       |                 |                 |                   |                           | \$69,736.73               | -100.0%           |
| VIN Inspection Fee Act 1329/2003             | \$3,788.76      | \$9,284.40      | -59.2%            | \$77,801.43               | \$77,215.44               | 0.8%              |
| Total State Police                           | \$285,946.63    | \$185,361.22    | 54.3%             | \$3,265,793.59            | \$3,267,422.27            | 0.0%              |

|   | April<br>2023  | April<br>2022  | Percent<br>Change | Ten Months<br>2022 - 2023 | Ten Months<br>2021 - 2022 | Percent<br>Change |
|---|----------------|----------------|-------------------|---------------------------|---------------------------|-------------------|
| Miscellaneous Agencies                      |                |                |                   |                           |                           |                   |
| Prostate Cancer Foundation-Add. Tobacco Tax | \$10,322.04    | \$10,523.99    | -1.9%             | \$100,302.30              | \$104,869.91              | -4.4%             |
| Forestry Commission                         |                |                |                   |                           |                           |                   |
| Timber Severance                            | \$297,819.49   | \$318,796.65   | -6.6%             | \$3,307,608.21            | \$3,613,880.39            | -8.5%             |
| Boating Safety                              |                |                |                   |                           |                           |                   |
| Motor Boat Registration                     | \$82,534.08    | \$92,621.06    | -10.9%            | \$603,154.47              | \$650,576.33              | -7.3%             |
| County Aid                                  |                |                |                   |                           |                           |                   |
| Severance Tax - 1/4                         | \$333,516.76   | \$473,993.01   | -29.6%            | \$3,709,692.65            | \$3,649,811.44            | 1.6%              |
| Real Estate Transfer - Act 754 of '83       | \$184,867.87   | \$233,485.30   | -20.8%            | \$1,862,283.36            | \$2,219,515.37            | -16.1%            |
| Add.Severance.Tax-Act 761 of '83            | \$82,972.66    | \$87,615.23    | -5.3%             | \$847,824.54              | \$873,630.23              | -3.0%             |
| Aeronautics Department                      |                |                |                   |                           |                           |                   |
| Aviation Use Tax                            |                |                |                   |                           |                           |                   |
| Aviation Sales Tax                          | \$1,727,352.47 | \$1,691,578.11 | 2.1%              | \$15,024,059.57           | \$10,479,647.79           | 43.4%             |
| Mid-South Community College-Nursing Program |                |                |                   |                           |                           |                   |
| Dog Racing - 15 Additional Days             |                |                |                   | \$10,706.45               | \$16,840.10               | -36.4%            |
| Racing Commission                           |                |                |                   |                           |                           |                   |
| Electronic Gaming Application Fees          |                |                |                   | \$100.00                  |                           |                   |
| Soybean Board                               |                |                |                   |                           |                           |                   |
| Soybean Tax - State                         | \$141,452.95   | \$243,323.03   | -41.9%            | \$4,922,650.53            | \$4,366,295.58            | 12.7%             |
| Soybean Tax - National                      | \$141,452.93   | \$241,809.00   | -41.5%            | \$4,910,911.04            | \$4,362,894.76            | 12.6%             |
| Oil Museum                                  |                |                |                   |                           |                           |                   |
| Severance Tax - Oil & Brine                 | \$7,821.23     | \$6,191.54     | 26.3%             | \$53,830.31               | \$60,262.01               | -10.7%            |
| Clerks Continuing Education                 |                |                |                   |                           |                           |                   |
| Real Estate Transfer - Act 754 of '83       |                |                |                   | \$108,359.13              | \$108,359.13              |                   |
| Oil & Gas Commission                        |                |                |                   |                           |                           |                   |
| Additional Severance Tax - Brine            | \$13,204.36    | \$9,564.88     | 38.1%             | \$78,620.47               | \$89,091.67               | -11.8%            |
| Ark. Beef Council                           |                |                |                   |                           |                           |                   |
| Beef Council - State                        | \$40,090.75    | \$36,248.72    | 10.6%             | \$367,853.67              | \$373,462.78              | -1.5%             |
| Beef Council - National                     | \$40,090.83    | \$36,248.72    | 10.6%             | \$367,853.70              | \$373,462.78              | -1.5%             |

|  | April<br>2023  | April<br>2022  | Percent<br>Change | Ten Months<br>2022 - 2023 | Ten Months<br>2021 - 2022 | Percent<br>Change |
|--|----------------|----------------|-------------------|---------------------------|---------------------------|-------------------|
| Wheat Board  |                |                |                   |                           |                           |                   |
| Wheat Tax  | \$389.14       | \$18.39        | 2,016.0%          | \$96,533.46               | \$84,482.14               | 14.3%             |
| Rice Board   |                |                |                   |                           |                           |                   |
| Rice Tax   | \$374,313.60   | \$557,997.90   | -32.9%            | \$4,212,826.02            | \$4,965,507.51            | -15.2%            |
| Ark. Natural & Cultural Resources Grant & Trust    |                |                |                   |                           |                           |                   |
| Add'l. Real Estate Transfer - 80%                  | \$2,957,885.92 | \$3,736,666.14 | -20.8%            | \$32,397,154.18           | \$38,112,432.55           | -15.0%            |
| Parks & Tourism                                    |                |                |                   |                           |                           |                   |
| Add'l Real Estate Transfer - 10%                   | \$369,735.74   | \$467,083.27   | -20.8%            | \$4,049,644.24            | \$4,764,054.01            | -15.0%            |
| Natural & Cultural Resources Historic Preservation |                |                |                   |                           |                           |                   |
| Add'l Real Estate Transfer - 10%                   | \$369,735.74   | \$467,083.27   | -20.8%            | \$4,049,644.24            | \$4,764,054.01            | -15.0%            |
| Public Health                                      |                |                |                   |                           |                           |                   |
| DWI Reinstatement Fee 802/95                       | \$15,767.88    | \$13,417.20    | 17.5%             | \$74,053.23               | \$75,098.83               | -1.4%             |
| DUI Reinstatement Fee 863/93                       | \$327.60       | \$453.60       | -27.8%            | \$2,513.60                | \$2,766.40                | -9.1%             |
| Amusement Machines                                 | \$492.50       | \$1,610.00     | -69.4%            | \$43,627.50               | \$32,474.50               | 34.3%             |
| Choose Life Adopt 344/03                           |                |                |                   |                           |                           |                   |
| Disease & Pest Control                             |                |                |                   |                           |                           |                   |
| Livestock & Poultry Vacc. Fee                      | \$51,295.94    | \$56,868.66    | -9.8%             | \$505,353.94              | \$525,416.52              | -3.8%             |
| Petroleum Storage Tank                             |                |                |                   |                           |                           |                   |
| Environmental Assurance Fee                        | \$646,172.95   | \$622,560.16   | 3.8%              | \$6,567,093.35            | \$6,575,812.04            | -0.1%             |
| Commercial Drivers License                         |                |                |                   |                           |                           |                   |
| Driver's Search Fee                                | \$228,094.98   | \$2,436.94     | 9,259.9%          | \$2,137,228.98            | \$1,718,982.65            | 24.3%             |
| Commercial Drivers License Fee                     | \$43,914.99    | \$67,752.28    | -35.2%            | \$645,438.85              | \$599,742.94              | 7.6%              |
| CDL Fund - Expedited Title Fee                     | \$191,224.53   | \$180,305.76   | 6.1%              | \$1,755,294.74            | \$2,036,187.54            | -13.8%            |
| CDL Fund - Title Application Fee                   | \$2,043.42     | \$2,532.16     | -19.3%            | \$16,423.48               | \$16,296.28               | 0.8%              |
| Waste Tire Grant                                   |                |                |                   |                           |                           |                   |
| Waste Tire Fee Act 749 of '91                      |                |                |                   |                           |                           |                   |
| District Waste Tire Fee                            |                |                |                   |                           |                           |                   |
| Department of Environmental Quality Fee            |                |                |                   |                           |                           |                   |
| Waste Tire Fee 8%                                  |                |                |                   |                           |                           |                   |



|  | <b>April<br/>2023</b> | <b>April<br/>2022</b> | <b>Percent<br/>Change</b> | <b>Ten Months<br/>2022 - 2023</b> | <b>Ten Months<br/>2021 - 2022</b> | <b>Percent<br/>Change</b> |
|--|-----------------------|-----------------------|---------------------------|-----------------------------------|-----------------------------------|---------------------------|
| Swine Testing                              |                       |                       |                           |                                   |                                   |                           |
| Swine Testing Fee                          | (\$837.94)            |                       |                           | \$512.00                          | \$11.00                           | 4,554.5%                  |
| Telecommunication Equipment                |                       |                       |                           |                                   |                                   |                           |
| Local Exchange Carrier Surcharge           | \$39,729.25           | \$41,025.14           | -3.2%                     | \$376,465.01                      | \$376,636.95                      | 0.0%                      |
| Conservation Tax                           |                       |                       |                           |                                   |                                   |                           |
| Sales & Use Tax - 1/8 cent                 | \$8,225,030.00        | \$8,625,702.78        | -4.6%                     | \$89,029,917.68                   | \$81,496,134.57                   | 9.2%                      |
| Arkansas Corn and Grain Promotion          |                       |                       |                           |                                   |                                   |                           |
| Corn & Grain Assessment                    | \$64,764.10           | \$102,768.87          | -37.0%                    | \$944,596.21                      | \$1,411,809.90                    | -33.1%                    |
| Catfish Promotion Board                    |                       |                       |                           |                                   |                                   |                           |
| Catfish Feed Assessment                    | \$863.35              | \$533.05              | 62.0%                     | \$20,769.70                       | \$20,436.44                       | 1.6%                      |
| Game Protection                            |                       |                       |                           |                                   |                                   |                           |
| Fines & Interest                           | \$95,080.18           | \$93,404.42           | 1.8%                      | \$829,105.76                      | \$815,345.32                      | 1.7%                      |
| Public School                              |                       |                       |                           |                                   |                                   |                           |
| Amusement Machines                         |                       |                       |                           | \$30,000.00                       | \$30,000.00                       |                           |
| Breast Cancer Research (UAMS)              |                       |                       |                           |                                   |                                   |                           |
| Additonal Tobacco Tax                      | \$72,675.15           | \$74,261.16           | -2.1%                     | \$708,423.00                      | \$741,322.33                      | -4.4%                     |
| Breast Cancer/Komen License Plate          | \$14,195.17           | \$15,054.42           | -5.7%                     | \$137,297.89                      | \$141,238.39                      | -2.8%                     |
| Breast Cancer Control (Health Dept.)       |                       |                       |                           |                                   |                                   |                           |
| Additional Tobacco Tax                     | \$259,660.68          | \$265,404.66          | -2.2%                     | \$2,532,165.31                    | \$2,650,062.35                    | -4.4%                     |
| Aging and Adult Services (Meals on Wheels) |                       |                       |                           |                                   |                                   |                           |
| Additional Tobacco Tax                     | \$152,084.91          | \$164,399.70          | -7.5%                     | \$1,604,099.39                    | \$1,713,575.77                    | -6.4%                     |
| UAMS                                       |                       |                       |                           |                                   |                                   |                           |
| Additional Tobacco Tax                     | \$31,979.19           | \$32,709.78           | -2.2%                     | \$312,168.62                      | \$326,793.67                      | -4.5%                     |

|   | <b>April<br/>2023</b>   | <b>April<br/>2022</b>   | <b>Percent<br/>Change</b> | <b>Ten Months<br/>2022 - 2023</b> | <b>Ten Months<br/>2021 - 2022</b> | <b>Percent<br/>Change</b> |
|---|-------------------------|-------------------------|---------------------------|-----------------------------------|-----------------------------------|---------------------------|
| <u>Property Tax Relief - Amendment 79</u> |                         |                         |                           |                                   |                                   |                           |
| Sales & Use Tax - 1/2 cent                | \$31,976,681.07         | \$30,586,046.11         | 4.5%                      | \$313,920,399.94                  | \$289,852,625.75                  | 8.3%                      |
| Dyed Diesel Tax - 87/07                   | \$64,462.76             | \$69,268.68             | -6.9%                     | \$806,620.73                      | \$776,312.07                      | 3.9%                      |
| <u>Education Adequacy</u>                 |                         |                         |                           |                                   |                                   |                           |
| Sales & Use Tax - 7/8 cent                | \$55,965,359.64         | \$53,528,847.71         | 4.6%                      | \$549,489,858.86                  | \$507,349,440.75                  | 8.3%                      |
| Dyed Diesel Tax - 87/07                   | \$112,999.45            | \$121,423.89            | -6.9%                     | \$1,413,958.44                    | \$1,360,829.88                    | 3.9%                      |
| <u>In God We Trust</u>                    |                         |                         |                           |                                   |                                   |                           |
| Special License Plate Fee - 726/05        | \$9,976.73              | \$9,374.58              | 6.4%                      | \$98,580.07                       | \$94,288.09                       | 4.6%                      |
| <u>REVENUE DIVISION:</u>                  |                         |                         |                           |                                   |                                   |                           |
| <u>TOTAL SPECIAL REVENUES COLLECTED</u>   | <u>\$169,756,255.77</u> | <u>\$170,657,648.03</u> | <u>-0.5%</u>              | <u>\$1,733,335,248.39</u>         | <u>\$1,638,749,847.44</u>         | <u>5.8%</u>               |
| <u>Ad Valorem Tax Trust</u>               |                         |                         |                           |                                   |                                   |                           |
| Private Car Bus & Truck                   | \$12,529,006.17         | \$11,842,960.98         | 5.8%                      | \$23,584,473.28                   | \$23,855,785.31                   | -1.1%                     |
| <u>AR Medicaid Program Trust</u>          |                         |                         |                           |                                   |                                   |                           |
| Soft Drink Tax                            | \$3,497,841.99          | \$3,529,940.08          | -0.9%                     | \$36,169,476.58                   | \$34,240,349.06                   | 5.6%                      |