

ARKANSAS REVENUE REPORT

September 2025

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

Prepared by: THE BUREAU OF LEGISLATIVE RESEARCH

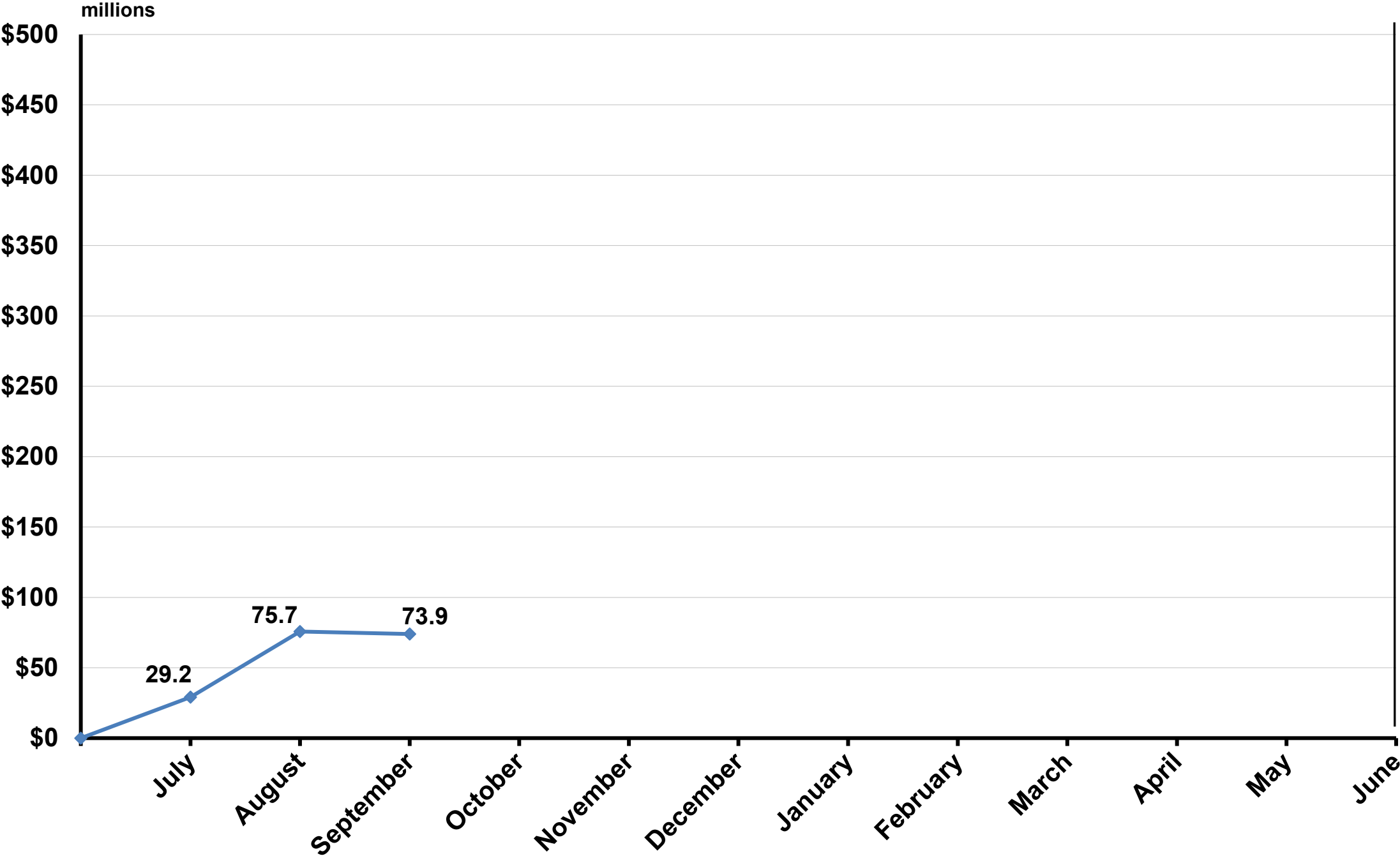
COMPARISON OF THE FIRST THREE MONTHS OF THE 2025-2026 FISCAL YEAR
 DISTRIBUTION OF GROSS GENERAL REVENUES
 WITH THE SAME PERIOD OF THE 2024-2025 FISCAL YEAR

State Fiscal Year is July 1, 2025 through June 30, 2026

Collections of Gross General Revenues year-to-date of approximately \$2.02 billion have increased \$13.0 million, or 0.6% above the \$2.00 billion collected last fiscal year-to-date. Net General Revenue Available for distribution of \$1.76 billion increased \$27.1 million, or 1.6% from the \$1.74 billion available for distribution in September 2024.

	2025-2026	2024-2025	Change
GROSS GENERAL REVENUES	\$2,021,278,797	\$2,007,566,192	0.7%
Less Claims & Taxes Erroneously Paid	\$106,214	\$337,112	
Uncollected Checks	\$315,677	\$334,532	
EFT Reversals	\$4,265,816	\$3,259,807	
ADJUSTED GENERAL REVENUES	\$2,016,591,091	\$2,003,634,739	0.6%
Less State Central Services Fund	\$40,331,822	\$39,865,484	1.2%
Constitutional Officers' Fund	\$20,165,911	\$19,937,676	1.1%
City-County Tourist Facilities	\$221,977	\$221,977	
Corporate Income Tax Refunds	\$7,219,723	\$11,516,926	-37.3%
Water Waste Pollution Abatement Bond	\$3,900,000	\$3,900,000	
Educational Excellence Trust Fund	\$120,971,560	\$119,339,501	1.4%
Economic Development Incentive	\$2,835,897	\$4,762,721	-40.5%
Recycling Tax Credit	\$0	\$0	
Wood Energy Credit	\$0	\$0	
College Savings Bond Fund	\$0	\$0	
Educational Adequacy Fund	\$10,694,091	\$10,549,814	
Amendment 82 Bonds	\$0	\$0	
GR Highway Casino Gaming	\$0	\$0	
Individual Income Tax Refunds	\$47,843,311	\$58,232,452	-17.8%
NET AVAILABLE FOR DISTRIBUTION	\$1,762,406,799	\$1,735,308,188	1.6%

Cumulative Deviation From DFA Net General Revenue Available For Distribution Forecast



	September 2025	September 2024	Percent Change	Three Months 2025 - 2026	Three Months 2024 - 2025	Percent Change
<u>GENERAL REVENUES COLLECTED BY THE REVENUE DIVISION</u>						
<u>Gross Receipt Taxes</u>	\$291,939,203.95	\$284,613,081.86	2.6%	\$926,336,549.99	\$893,013,340.55	3.7%
<u>Income Taxes</u>						
Corporation - Final Payments	\$5,757,163.74	\$8,825,504.44	-34.8%	\$13,309,838.20	\$19,623,748.36	-32.2%
Corporation - Estimates	\$70,618,451.86	\$93,492,671.00	-24.5%	\$92,847,192.60	\$109,676,888.46	-15.3%
Individual - Final Payments	\$12,155,865.42	\$16,024,116.40	-24.1%	\$42,640,196.37	\$38,616,823.63	10.4%
Individual - Withholding - Monthly	\$237,075,535.01	\$240,817,907.26	-1.6%	\$683,821,638.96	\$683,353,104.06	0.1%
Individual - Estimates	\$47,782,374.34	\$58,497,609.95	-18.3%	\$73,811,980.32	\$67,498,165.70	9.4%
Pass-through Entity	\$4,645,556.61	\$8,634,637.21	-46.2%	\$14,391,881.54	\$13,783,179.31	4.4%
Pass-through Entity - Estimates	\$30,444,103.28	\$42,342,110.73	-28.1%	\$40,983,348.88	\$49,071,814.00	-16.5%
Total Income Taxes	\$408,479,050.26	\$468,634,556.99	-12.8%	\$961,806,076.87	\$981,623,723.52	-2.0%
<u>Cigarette and Tobacco Taxes</u>						
Cigarette Tax	\$9,142,774.78	\$9,213,406.69	-0.8%	\$27,698,929.56	\$29,142,108.89	-5.0%
Cigar and Tobacco Taxes	\$5,928,264.34	\$5,929,168.16	0.0%	\$17,758,833.06	\$18,428,440.20	-3.6%
Cigarette Paper Tax	\$46,690.70	\$75,164.08	-37.9%	\$205,318.73	\$218,706.04	-6.1%
Total Cigarette and Tobacco Taxes	\$15,117,729.82	\$15,217,738.93	-0.7%	\$45,663,081.35	\$47,789,255.13	-4.4%
<u>Alcoholic Beverage Taxes</u>						
Liquor Tax	\$906,886.39	\$829,797.25	9.3%	\$2,631,470.21	\$2,682,827.17	-1.9%
Liquor Permits	\$65,820.00	\$54,375.00	21.0%	\$1,033,320.00	\$1,147,795.00	-10.0%
Retail Beer Tax	\$1,495,371.23	\$1,647,574.23	-9.2%	\$4,670,782.07	\$4,820,087.93	-3.1%
Beer Permits	\$14,745.00	\$12,650.00	16.6%	\$199,527.50	\$243,687.50	-18.1%
Wine Distribution Tax	\$181,711.74	\$246,044.00	-26.1%	\$700,524.96	\$725,916.00	-3.5%
Small Winery Tax	\$5,900.00	\$9,978.69	-40.9%	\$23,828.35	\$27,853.60	-14.5%
Wine Permits	\$9,215.00	\$6,887.50	33.8%	\$88,902.50	\$96,147.50	-7.5%
Liquor Enforcement Tax	\$36,007.98	\$32,485.00	10.8%	\$105,659.86	\$106,025.32	-0.3%
Wine Distribution Enforcement Tax	\$4,849.95	\$6,366.00	-23.8%	\$18,690.95	\$18,920.00	-1.2%
Winery Enforcement Tax	\$162.05	\$279.49	-42.0%	\$654.90	\$769.49	-14.9%
Beer Enforcement Tax	\$32,412.92	\$36,422.05	-11.0%	\$102,535.19	\$105,641.45	-2.9%
ABC Permit Violations	\$9,000.00	\$1,400.00	542.9%	\$32,625.00	\$36,300.00	-10.1%
Light Wine Enforcement Tax	\$288.00	\$649.00	-55.6%	\$1,191.00	\$1,530.00	-22.2%
Light Wine Tax	\$3,278.37	\$7,214.95	-54.6%	\$13,095.66	\$16,717.95	-21.7%
Light Liquor Tax	\$140,001.50	\$87,356.00	60.3%	\$393,004.96	\$340,379.00	15.5%
Hard Cider Permits	\$50.00	\$0.00		\$650.00	\$650.00	
Total Alcoholic Beverage Taxes	\$2,905,700.13	\$2,979,479.16	-2.5%	\$10,016,463.11	\$10,371,247.91	-3.4%
<u>Racing Taxes</u>						
Dog Racing	\$13,864.85	\$0.00		\$51,314.23	\$28,544.43	79.8%
Horse Racing	\$77,358.57	\$38,988.61	98.4%	\$172,551.02	\$135,357.54	27.5%
Casino License Fee	\$0.00	\$0.00		\$0.00	\$250,000.00	-100.0%
Casino Gaming Tax	\$4,501,555.84	\$4,244,884.04	6.0%	\$15,456,475.42	\$14,695,922.54	5.2%
Paid Fantasy Sports [19-6-201]	\$2,498.15	\$81,476.61	-96.9%	\$630,201.56	\$488,651.69	29.0%
Total Racing Taxes	\$4,595,277.41	\$4,365,349.26	5.3%	\$16,310,542.23	\$15,598,476.20	4.6%
<u>Severance Tax - 3/4</u>	\$691,015.59	\$830,204.31	-16.8%	\$2,032,058.33	\$2,637,102.90	-22.9%
<u>Natural Gas Severance Tax</u>	\$0.00	\$0.00		\$675,000.00	\$675,000.00	

	September 2025	September 2024	Percent Change	Three Months 2025 - 2026	Three Months 2024 - 2025	Percent Change
<u>Real Estate Transfer Tax</u>	\$0.00	\$0.00		\$2,607,788.32	\$2,607,788.32	
<u>Fines, Penalties and Court Cost</u>	\$145,236.00	\$387,633.70	-62.5%	\$193,251.03	\$430,440.50	-55.1%
<u>DWI Reinstatement Fee</u>	\$9,424.67	\$8,577.25	9.9%	\$26,586.64	\$27,326.89	-2.7%
<u>DUI Reinstatement Fee</u>	\$360.00	\$375.00	-4.0%	\$1,170.00	\$1,140.00	2.6%
<u>Dyed Distillate Special Fuel Gallonage Tax</u>	\$1,010,653.42	\$1,013,663.92	-0.3%	\$3,199,955.56	\$3,072,819.22	4.1%
<u>Car Wash Fees</u>	\$108,848.94	\$119,843.50	-9.2%	\$357,651.05	\$342,558.29	4.4%
<u>Miscellaneous Taxes</u>						
Vending Machine Decal	\$5,452.62	\$5,065.20	7.6%	\$302,509.74	\$253,154.10	19.5%
Bingo Registration	\$1,450.00	\$930.00	55.9%	\$10,010.54	\$6,625.00	51.1%
Bingo Gross Receipts	\$8,257.46	\$5,116.80	61.4%	\$27,384.71	\$28,523.35	-4.0%
Total Miscellaneous Taxes	\$15,160.08	\$11,112.00	36.4%	\$339,904.99	\$288,302.45	17.9%
<u>SUBTOTAL REVENUE DIVISION</u>	\$725,017,660.27	\$778,181,615.88	-6.8%	\$1,969,566,079.47	\$1,958,478,521.88	0.6%
<u>GENERAL REVENUES</u>						
<u>Secretary of State</u>						
Franchise Tax	\$1,307,816.52	\$1,343,040.43	-2.6%	\$2,874,168.28	\$2,593,556.24	10.8%
<u>Insurance Department</u>						
Premium Tax	\$834,528.30	\$4,107,314.39	-79.7%	\$31,268,221.57	\$28,878,638.75	8.3%
State Auditor						
Unclaimed Property	\$0.00	\$0.00		\$15,550,007.34	\$15,848,023.76	-1.9%
State Highway & Transportation Dept.						
Motor Carrier Fees	\$20,663.84	\$18,401.38	12.3%	\$60,883.13	\$56,802.86	7.2%
Large Truck Speeding Fine	\$1,749.00	\$7,396.58	-76.4%	\$13,405.22	\$16,516.18	-18.8%
State Securities Department						
Securities Fees	\$585,898.08	\$573,927.46	2.1%	\$1,543,160.69	\$1,391,311.91	10.9%
Commissioner of State Lands						
Mineral Royalties & Leases	\$0.00	\$18,767.51	-100.0%	\$23,002.40	\$49,290.26	-53.3%
Attorney General						
Professional Fund Raiser Fee	\$5,110.00	\$7,380.00	-30.8%	\$10,480.00	\$22,400.00	-53.2%
Department of Finance & Administration						
Miscellaneous License-Temp	\$39,694.36	\$30,417.79	30.5%	\$121,342.99	\$31,140.47	289.7%
Multi Tax Holding Account	\$156,764.95	\$41,137.47	281.1%	\$248,045.64	\$199,989.44	24.0%
<u>TOTAL GENERAL REVENUES</u>	\$727,969,885.32	\$784,329,398.89	-7.2%	\$2,021,278,796.73	\$2,007,566,191.75	0.7%

	September 2025	September 2024	Percent Change	Three Months 2025 - 2026	Three Months 2024 - 2025	Percent Change
<u>SPECIAL REVENUES COLLECTED</u>						
<u>BY THE REVENUE DIVISION BY</u>						
<u>BENEFITING FUND OR ACCOUNT:</u>						
<u>State Central Services</u>						
Driver's License Vision Test	\$238,551.95	\$231,524.81	3.0%	\$720,268.54	\$738,340.44	-2.4%
Gross Receipt Tax Permit	\$34,350.00	\$29,721.00	15.6%	\$105,782.31	\$95,862.55	10.3%
Liability Insurance Reinstatement Fee	\$0.00	(\$100.00)		\$20.00	(\$40.00)	
Special License Plate Fee	\$326,782.48	\$298,155.18	9.6%	\$1,119,956.82	\$1,044,280.81	7.2%
Special Drivers License [27-16-801 806]	\$92,488.91	\$61,172.85	51.2%	\$176,131.84	\$174,412.84	1.0%
Validation Decal Fee [27-14-1015]	\$231,744.73	\$215,723.99	7.4%	\$778,303.26	\$755,866.15	3.0%
DWI Reinstatement Fee [5-65-119(b)]	\$31,101.40	\$28,304.89	9.9%	\$87,735.90	\$90,178.68	-2.7%
Rental Car Search [27-50-906]	\$9.00	\$7.00	28.6%	\$264.00	\$130.00	103.1%
Total State Central Services	\$955,028.47	\$864,509.72	10.5%	\$2,988,462.67	\$2,899,031.47	3.1%
<u>Highway and Transportation Department</u>						
Motor Vehicle Trip Permits	\$25,575.00	\$18,249.00	40.1%	\$138,699.00	\$89,925.00	54.2%
Motor Vehicle Licenses	\$9,353,979.54	\$9,141,633.36	2.3%	\$35,256,033.37	\$35,164,981.54	0.3%
Motor Fuels Tax	\$36,464,598.51	\$36,757,840.28	-0.8%	\$109,275,252.40	\$109,611,054.74	-0.3%
Motor Fuels Tax '79 [26-55-205(b)]	\$1,941,458.95	\$1,957,518.39	-0.8%	\$5,818,407.94	\$5,838,535.91	-0.3%
Motor Fuels Tax Inc '73 [26-55-205 26-56-201]	\$1,941,458.95	\$1,957,518.39	-0.8%	\$5,818,407.94	\$5,838,535.91	-0.3%
Motor Fuel Interstate Users	\$2,966,330.41	\$3,321,924.30	-10.7%	\$4,172,903.18	\$4,582,162.07	-8.9%
Cotton Trailer Registration Permit	\$15,558.00	\$22,289.32	-30.2%	\$21,654.00	\$29,964.32	-27.7%
Electric/Hybrid Vehicle Registration Fee	\$437,767.97	\$301,479.95	45.2%	\$1,421,649.75	\$1,053,540.63	34.9%
Driver Search Fees [27-50-912 27-23-118]	\$640,892.30	\$790,860.00	-19.0%	\$2,652,420.00	\$1,537,404.00	72.5%
Natural Gas Severance	\$1,794,356.00	\$1,334,550.45	34.5%	\$4,599,605.18	\$2,230,341.82	106.2%
Motor Fuel Wholesale Tax	\$4,229,935.86	\$4,355,283.14	-2.9%	\$12,850,050.28	\$13,110,459.70	-2.0%
Distillate Spec Fuel Wholesale Tax	\$3,575,133.84	\$3,660,343.11	-2.3%	\$10,854,652.24	\$10,705,072.61	1.4%
Total Highway and Transportation Department	\$63,387,045.33	\$63,619,489.69	-0.4%	\$192,879,735.28	\$189,791,978.25	1.6%
<u>State Police</u>						
Commercial Drivers Lic. Test	\$47,034.00	\$44,240.00	6.3%	\$140,544.00	\$148,966.00	-5.7%
Liability Insurance Fine	\$650.00	\$475.00	36.8%	\$2,000.00	\$1,975.00	1.3%
Driver's License Inc. [27-16-801]	\$491,494.93	\$471,180.11	4.3%	\$1,467,260.61	\$1,456,395.21	0.7%
Drive Out License	\$174.00	\$144.00	20.8%	\$496.00	\$508.00	-2.4%
Driver Test Fee	\$0.00	\$0.00		\$0.00	\$9.10	-100.0%
Addl Driver Search Fees [27-23-117]	\$118,430.82	\$161,938.50	-26.9%	\$484,761.00	\$309,873.00	56.4%
VIN Inspection Fee [27-14-725]	\$66,350.69	\$50,585.51	31.2%	\$201,514.66	\$175,759.80	14.7%
Total State Police	\$724,134.44	\$728,563.12	-0.6%	\$2,296,576.27	\$2,093,486.11	9.7%
Miscellaneous Agencies						
Prostate Cancer Foundation-Add. Tobacco Tax	\$9,029.98	\$9,087.68	-0.6%	\$27,188.30	\$28,505.98	-4.6%
Forestry Commission						
Timber Severance	\$366,952.37	\$350,147.61	4.8%	\$1,007,349.64	\$997,724.22	1.0%
Boating Safety						
Motor Boat Registration	\$58,604.78	\$59,416.53	-1.4%	\$271,628.33	\$284,110.44	-4.4%
County Aid						
Severance Tax - 1/4	\$260,784.32	\$306,474.98	-14.9%	\$1,075,041.84	\$962,019.96	11.7%
Real Estate Transfer [26-60-105]	\$218,184.12	\$179,763.45	21.4%	\$486,815.32	\$421,505.74	15.5%
Add.Severance Tax [26-58-113]	\$91,339.14	\$90,163.30	1.3%	\$279,894.66	\$273,470.15	2.3%

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Aeronautics Department						
Aviation Sales Tax	\$5,038,629.38	\$1,108,638.85	354.5%	\$8,274,036.57	\$4,635,427.16	78.5%
Soybean Board						
Soybean Tax - State	\$89,804.98	\$111,516.96	-19.5%	\$218,138.16	\$253,574.34	-14.0%
Soybean Tax - National	\$88,938.25	\$110,205.27	-19.3%	\$214,883.45	\$248,481.94	-13.5%
Oil Museum						
Severance Tax - Oil & Brine	\$4,798.84	\$5,873.70	-18.3%	\$18,553.43	\$17,583.51	5.5%
Clerks Continuing Education						
Real Estate Transfer [26-60-105]	\$0.00	\$0.00		\$124,742.27	\$124,742.27	
Oil & Gas Commission						
Additional Severance Tax - Brine	\$6,943.58	\$9,303.22	-25.4%	\$25,356.10	\$27,738.65	-8.6%
Ark. Beef Council						
Beef Council - State	\$32,281.50	\$36,958.75	-12.7%	\$94,337.79	\$98,275.50	-4.0%
Beef Council - National	\$32,281.50	\$36,958.75	-12.7%	\$94,337.79	\$98,275.49	-4.0%
Wheat Board						
Wheat Tax	\$4,126.71	\$3,918.82	5.3%	\$42,483.62	\$57,091.84	-25.6%
Rice Board						
Rice Tax	\$464,472.40	\$510,357.75	-9.0%	\$825,212.35	\$703,555.19	17.3%
Ark. Natural & Cultural Resources Grant & Trust						
Add'l. Real Estate Transfer - 80%	\$3,490,697.89	\$2,875,731.30	21.4%	\$10,782,282.23	\$9,737,429.31	10.7%
Parks & Tourism						
Add'l Real Estate Transfer - 10%	\$436,337.23	\$359,466.42	21.4%	\$1,347,785.25	\$1,217,178.61	10.7%
Natural & Cultural Resources Historic Preservation						
Add'l Real Estate Transfer - 10%	\$436,337.23	\$359,466.42	21.4%	\$1,347,785.25	\$1,217,178.61	10.7%
Public Health						
DWI Reinstatement Fee [5-65-119(a)]	\$6,597.27	\$6,004.09	9.9%	\$18,610.66	\$19,128.84	-2.7%
DUI Reinstatement Fee [5-65-310]	\$240.00	\$250.00	-4.0%	\$780.00	\$760.00	2.6%
Amusement Machines	\$5,652.50	\$2,920.00	93.6%	\$36,880.05	\$38,080.05	-3.2%
Disease & Pest Control						
Livestock & Poultry Vacc. Fee	\$48,653.58	\$59,949.27	-18.8%	\$120,150.79	\$140,007.64	-14.2%
Petroleum Storage Tank						
Environmental Assurance Fee	\$675,224.59	\$715,763.43	-5.7%	\$2,065,344.82	\$2,004,860.01	3.0%
Commercial Drivers License						
Driver's Search Fee	\$190,399.88	\$203,363.00	-6.4%	\$798,758.00	\$405,190.00	97.1%
Commercial Drivers License Fee	\$64,677.34	\$61,542.04	5.1%	\$201,994.65	\$195,716.25	3.2%
CDL Fund - Expedited Title Fee	\$212,563.37	\$240,653.97	-11.7%	\$639,917.02	\$831,378.30	-23.0%
CDL Fund - Title Application Fee	\$2,043.97	\$1,761.95	16.0%	\$8,335.68	\$7,930.09	5.1%
Swine Testing						
Swine Testing Fee	\$0.00	\$5.00	-100.0%	\$35.00	\$20.00	75.0%

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Telecommunication Equipment						
Local Exchange Carrier Surcharge	\$51,131.77	\$50,195.72	1.9%	\$153,656.39	\$150,519.59	2.1%
Conservation Tax						
Sales & Use Tax - 1/8 cent	\$9,684,020.81	\$9,207,209.81	5.2%	\$29,244,857.91	\$27,701,058.90	5.6%
Arkansas Corn and Grain Promotion						
Corn & Grain Assessment	\$127,905.76	\$102,001.48	25.4%	\$178,458.08	\$222,238.32	-19.7%
Catfish Promotion Board						
Catfish Feed Assessment	\$3,930.00	\$4,920.30	-20.1%	\$10,021.97	\$11,697.33	-14.3%
Game Protection						
Fines & Interest	\$85,058.24	\$77,106.06	10.3%	\$286,357.28	\$270,442.85	5.9%
Public School						
Amusement Machines	\$0.00	\$0.00		\$30,000.00	\$30,000.00	
Breast Cancer Research (UAMS)						
Additional Tobacco Tax	\$63,682.91	\$64,075.75	-0.6%	\$191,721.62	\$201,026.83	-4.6%
Breast Cancer/Komen License Plate	\$13,296.34	\$13,133.33	1.2%	\$42,780.17	\$43,795.15	-2.3%
Breast Cancer Control (Health Dept.)						
Additional Tobacco Tax	\$227,581.89	\$228,978.70	-0.6%	\$685,139.45	\$718,399.61	-4.6%
Aging and Adult Services (Meals on Wheels)						
Additional Tobacco Tax	\$139,032.81	\$139,099.08	0.0%	\$417,405.99	\$438,388.27	-4.8%
UAMS						
Additional Tobacco Tax	\$28,043.27	\$28,213.36	-0.6%	\$84,421.75	\$88,522.01	-4.6%
<u>Property Tax Relief - Amendment 79</u>						
Sales & Use Tax - 1/2 cent	\$32,065,491.09	\$32,655,456.49	-1.8%	\$101,587,612.14	\$98,571,978.89	3.1%
Dyed Diesel Tax [26-56-224]	\$111,550.34	\$112,905.93	-1.2%	\$355,520.35	\$341,805.44	4.0%
<u>Education Adequacy</u>						
Sales & Use Tax - 7/8 cent	\$59,734,949.74	\$57,153,250.73	4.5%	\$181,596,927.02	\$172,620,145.54	5.2%
Dyed Diesel Tax [26-56-224]	\$195,541.26	\$197,917.35	-1.2%	\$623,206.22	\$599,164.91	4.0%
<u>In God We Trust</u>						
Special License Plate Fee [27-15-4903 4904]	\$11,906.47	\$10,953.61	8.7%	\$38,470.77	\$36,638.39	5.0%
<u>REVENUE DIVISION:</u>						
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	<u>\$179,945,927.64</u>	<u>\$173,073,642.74</u>	<u>4.0%</u>	<u>\$544,139,990.35</u>	<u>\$521,877,257.95</u>	<u>4.3%</u>