

ARKANSAS REVENUE REPORT

July 2026

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

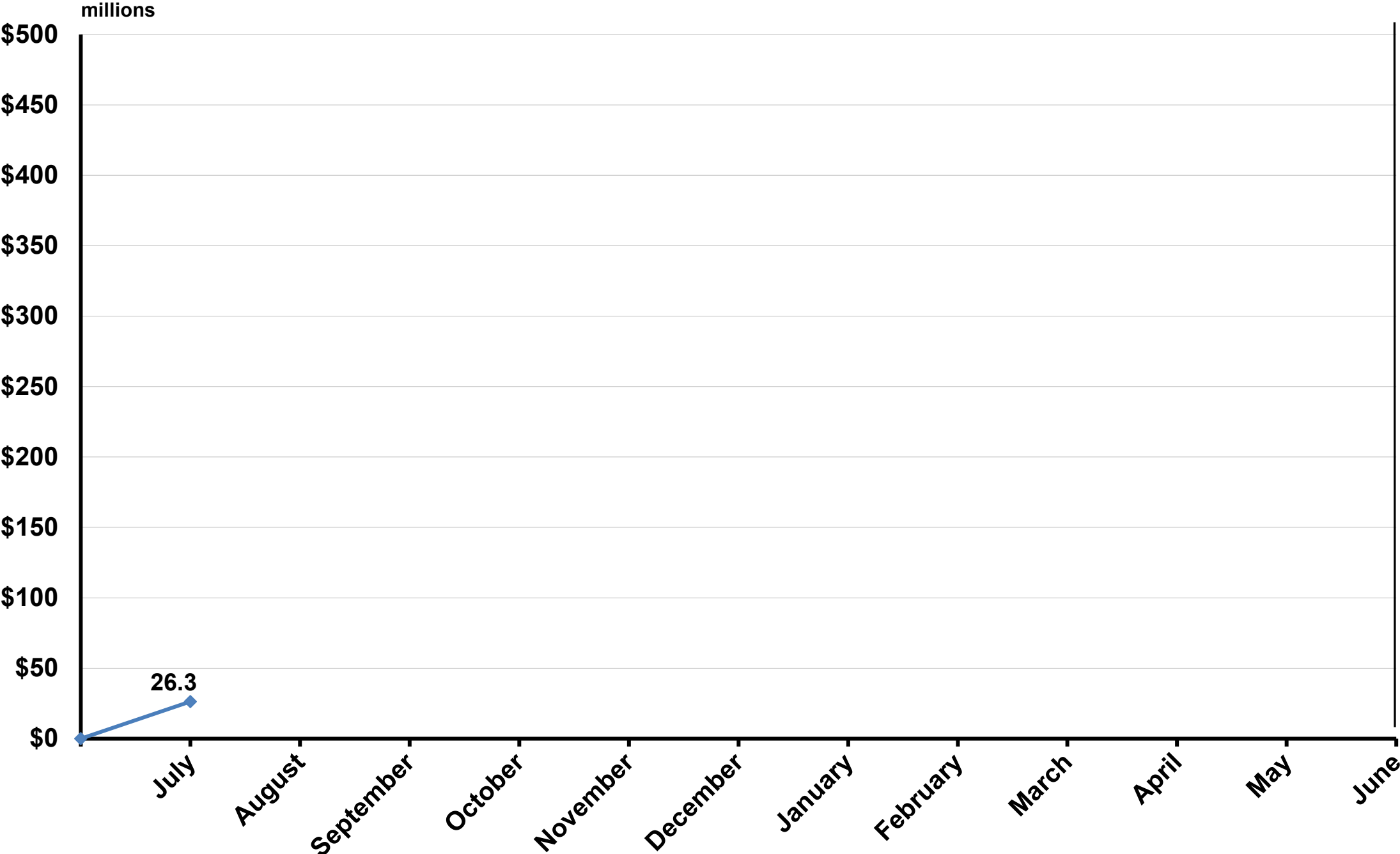
Prepared by: **THE BUREAU OF LEGISLATIVE RESEARCH**

COMPARISON OF THE FIRST MONTHS OF THE 2026-2027 FISCAL YEAR
DISTRIBUTION OF GROSS GENERAL REVENUES
WITH THE SAME PERIOD OF THE 2025-2026 FISCAL YEAR
State Fiscal Year is July 1, 2026 through June 30, 2027

Collections of Gross General Revenues year-to-date of approximately \$673.62 million have increased \$36.8 million, or 5.8% above the \$636.82 million collected last fiscal year-to-date. Net General Revenue Available for distribution of \$601.15 million increased \$43.7 million, or 7.8% from the \$557.48 million available for distribution in July 2026.

	2026-2027	2025-2026	Change
GROSS GENERAL REVENUES	\$675,957,552	\$638,877,413	5.8%
Less Claims & Taxes Erroneously Paid	\$17,348	\$49,159	
Uncollected Checks	\$326,499	\$178,483	
EFT Reversals	<u>\$1,990,309</u>	<u>\$1,831,887</u>	
ADJUSTED GENERAL REVENUES	\$673,623,395	\$636,817,884	5.8%
Plus Major Hist Rehab	\$9,768,763	\$0	
Less State Central Services Fund	\$13,472,468	\$12,736,358	5.8%
Constitutional Officers' Fund	\$6,736,234	\$6,368,179	5.8%
City-County Tourist Facilities	\$221,977	\$221,977	
Corporate Income Tax Refunds	\$3,635,298	\$287,288	1165.4%
Water Waste Pollution Abatement Bond	\$1,300,000	\$1,300,000	
Educational Excellence Trust Fund	\$41,909,413	\$40,323,853	3.9%
Economic Development Incentive	\$0	\$1,283,575	-100.0%
Recycling Tax Credit	\$0	\$0	
Wood Energy Credit	\$0	\$0	
College Savings Bond Fund	\$0	\$0	
Educational Adequacy Fund	\$3,704,863	\$3,564,697	3.9%
Amendment 82 Bonds	\$0	\$0	
GR Highway Casino Gaming	\$0	\$0	
Individual Income Tax Refunds	\$11,265,598	\$13,250,808	-15.0%
NET AVAILABLE FOR DISTRIBUTION	<u>\$601,146,307</u>	<u>\$557,481,149</u>	7.8%

Cumulative Deviation From DFA Net General Revenue Available For Distribution Forecast



	July 2026	July 2025	Percent Change	One Month 2026 - 2027	One Month 2025 - 2026	Percent Change
<u>GENERAL REVENUES COLLECTED BY THE REVENUE DIVISION</u>						
<u>Gross Receipt Taxes</u>	\$338,003,634.88	\$305,777,563.32	10.5%	\$338,003,634.88	\$305,777,563.32	10.5%
<u>Income Taxes</u>						
Corporation - Final Payments	\$5,940,383.48	\$5,420,678.84	9.6%	\$5,940,383.48	\$5,420,678.84	9.6%
Corporation - Estimates	\$21,684,538.82	\$18,812,818.13	15.3%	\$21,684,538.82	\$18,812,818.13	15.3%
Individual - Final Payments	\$13,448,549.93	\$13,669,378.38	-1.6%	\$13,448,549.93	\$13,669,378.38	-1.6%
Individual - Withholding - Monthly	\$227,122,499.55	\$222,816,418.04	1.9%	\$227,122,499.55	\$222,816,418.04	1.9%
Individual - Estimates	\$5,000,317.14	\$16,130,802.63	-69.0%	\$5,000,317.14	\$16,130,802.63	-69.0%
Pass-through Entity	\$1,191,076.34	\$2,651,748.55	-55.1%	\$1,191,076.34	\$2,651,748.55	-55.1%
Pass-through Entity - Estimates	\$4,871,313.84	\$4,948,531.86	-1.6%	\$4,871,313.84	\$4,948,531.86	-1.6%
Total Income Taxes	\$279,258,679.10	\$284,450,376.43	-1.8%	\$279,258,679.10	\$284,450,376.43	-1.8%
<u>Cigarette and Tobacco Taxes</u>						
Cigarette Tax	\$9,965,177.08	\$9,177,344.62	8.6%	\$9,965,177.08	\$9,177,344.62	8.6%
Cigar and Tobacco Taxes	\$6,179,899.43	\$5,676,573.40	8.9%	\$6,179,899.43	\$5,676,573.40	8.9%
Cigarette Paper Tax	\$1,109,698.12	\$67,242.27	1,550.3%	\$1,109,698.12	\$67,242.27	1,550.3%
Total Cigarette and Tobacco Taxes	\$17,254,774.63	\$14,921,160.29	15.6%	\$17,254,774.63	\$14,921,160.29	15.6%
<u>Alcoholic Beverage Taxes</u>						
Liquor Tax	\$1,141,049.64	\$933,674.74	22.2%	\$1,141,049.64	\$933,674.74	22.2%
Liquor Permits	\$862,300.00	\$863,125.00	-0.1%	\$862,300.00	\$863,125.00	-0.1%
Retail Beer Tax	\$1,483,266.83	\$1,576,464.81	-5.9%	\$1,483,266.83	\$1,576,464.81	-5.9%
Beer Permits	\$174,872.50	\$159,422.50	9.7%	\$174,872.50	\$159,422.50	9.7%
Wine Distribution Tax	\$228,718.43	\$261,559.00	-12.6%	\$228,718.43	\$261,559.00	-12.6%
Small Winery Tax	\$8,063.03	\$10,537.15	-23.5%	\$8,063.03	\$10,537.15	-23.5%
Wine Permits	\$66,637.50	\$64,987.50	2.5%	\$66,637.50	\$64,987.50	2.5%
Liquor Enforcement Tax	\$44,749.23	\$36,632.63	22.2%	\$44,749.23	\$36,632.63	22.2%
Wine Distribution Enforcement Tax	\$6,105.36	\$6,937.00	-12.0%	\$6,105.36	\$6,937.00	-12.0%
Winery Enforcement Tax	\$220.16	\$288.00	-23.6%	\$220.16	\$288.00	-23.6%
Beer Enforcement Tax	\$31,671.66	\$35,514.26	-10.8%	\$31,671.66	\$35,514.26	-10.8%
ABC Permit Violations	\$26,071.66	\$350.00	7,349.0%	\$26,071.66	\$350.00	7,349.0%
Light Wine Enforcement Tax	\$551.00	\$433.00	27.3%	\$551.00	\$433.00	27.3%
Light Wine Tax	\$6,176.00	\$4,703.00	31.3%	\$6,176.00	\$4,703.00	31.3%
Light Liquor Tax	\$141,351.00	\$126,402.00	11.8%	\$141,351.00	\$126,402.00	11.8%
Layout Center Permit	\$50.00	\$0.00		\$50.00	\$0.00	
Hard Cider Permits	\$300.00	\$550.00	-45.5%	\$300.00	\$550.00	-45.5%
Total Alcoholic Beverage Taxes	\$4,222,154.00	\$4,081,580.59	3.4%	\$4,222,154.00	\$4,081,580.59	3.4%
<u>Racing Taxes</u>						
Dog Racing	\$15,781.08	\$21,875.49	-27.9%	\$15,781.08	\$21,875.49	-27.9%
Horse Racing	\$34,410.96	\$51,618.85	-33.3%	\$34,410.96	\$51,618.85	-33.3%
Casino Gaming Tax	\$6,991,490.94	\$6,482,212.34	7.9%	\$6,991,490.94	\$6,482,212.34	7.9%
Paid Fantasy Sports [19-6-201]	\$476,450.44	\$574,913.73	-17.1%	\$476,450.44	\$574,913.73	-17.1%
Total Racing Taxes	\$7,518,133.42	\$7,130,620.41	5.4%	\$7,518,133.42	\$7,130,620.41	5.4%

	July 2026	July 2025	Percent Change	One Month 2026 - 2027	One Month 2025 - 2026	Percent Change
<u>Severance Tax - 3/4</u>	\$866,144.53	\$894,676.05	-3.2%	\$866,144.53	\$894,676.05	-3.2%
<u>Natural Gas Severance Tax</u>	\$675,000.00	\$675,000.00		\$675,000.00	\$675,000.00	
<u>Real Estate Transfer Tax</u>	\$2,259,516.60	\$2,259,478.66	0.0%	\$2,259,516.60	\$2,259,478.66	0.0%
<u>Fines, Penalties and Court Cost</u>	\$509,437.82	\$24,357.06	1,991.5%	\$509,437.82	\$24,357.06	1,991.5%
<u>DWI Reinstatement Fee</u>	\$547,471.56	\$9,229.10	5,832.0%	\$547,471.56	\$9,229.10	5,832.0%
<u>DUI Reinstatement Fee</u>	\$15.00	\$300.00	-95.0%	\$15.00	\$300.00	-95.0%
<u>Dyed Distillate Special Fuel Gallonage Tax</u>	\$918,776.11	\$1,022,454.53	-10.1%	\$918,776.11	\$1,022,454.53	-10.1%
<u>Car Wash Fees</u>	\$95,543.64	\$112,192.66	-14.8%	\$95,543.64	\$112,192.66	-14.8%
<u>Miscellaneous Taxes</u>						
Vending Machine Decal	\$34,877.70	\$293,070.92	-88.1%	\$34,877.70	\$293,070.92	-88.1%
Bingo Registration	\$5,075.00	\$6,280.00	-19.2%	\$5,075.00	\$6,280.00	-19.2%
Bingo Gross Receipts	\$15,644.95	\$8,390.66	86.5%	\$15,644.95	\$8,390.66	86.5%
Total Miscellaneous Taxes	\$55,597.65	\$307,741.58	-81.9%	\$55,597.65	\$307,741.58	-81.9%
<u>SUBTOTAL REVENUE DIVISION</u>	<u>\$652,184,878.94</u>	<u>\$621,666,730.68</u>	<u>4.9%</u>	<u>\$652,184,878.94</u>	<u>\$621,666,730.68</u>	<u>4.9%</u>
<u>GENERAL REVENUES</u>						
<u>Secretary of State</u>						
Franchise Tax	\$1,021,677.83	\$870,879.09	17.3%	\$1,021,677.83	\$870,879.09	17.3%
<u>Insurance Department</u>						
Premium Tax	\$512,865.70	\$211,933.93	142.0%	\$512,865.70	\$211,933.93	142.0%
State Auditor						
Unclaimed Property	\$15,050,145.02	\$15,550,007.34	-3.2%	\$15,050,145.02	\$15,550,007.34	-3.2%
State Highway & Transportation Dept.						
Motor Carrier Fees	\$27,355.13	\$15,188.48	80.1%	\$27,355.13	\$15,188.48	80.1%
Large Truck Speeding Fine	\$1,938.25	\$4,754.40	-59.2%	\$1,938.25	\$4,754.40	-59.2%
State Securities Department						
Securities Fees	\$397,120.72	\$476,916.78	-16.7%	\$397,120.72	\$476,916.78	-16.7%
Commissioner of State Lands						
Mineral Royalties & Leases	\$1,959.56	\$0.00		\$1,959.56	\$0.00	
Attorney General						
Professional Fund Raiser Fee	\$3,160.00	\$5,370.00	-41.2%	\$3,160.00	\$5,370.00	-41.2%
Department of Finance & Administration						
Miscellaneous License-Temp	\$37,234.47	\$38,866.88	-4.2%	\$37,234.47	\$38,866.88	-4.2%
Multi Tax Holding Account	\$6,719,216.09	\$36,765.46	18,175.9%	\$6,719,216.09	\$36,765.46	18,175.9%
<u>TOTAL GENERAL REVENUES</u>	<u>\$675,957,551.71</u>	<u>\$638,877,413.04</u>	<u>5.8%</u>	<u>\$675,957,551.71</u>	<u>\$638,877,413.04</u>	<u>5.8%</u>

	<u>July 2026</u>	<u>July 2025</u>	<u>Percent Change</u>	<u>One Month 2026 - 2027</u>	<u>One Month 2025 - 2026</u>	<u>Percent Change</u>
<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	\$246,533.77	\$238,283.33	3.5%	\$246,533.77	\$238,283.33	3.5%
Gross Receipt Tax Permit	\$38,401.00	\$37,082.31	3.6%	\$38,401.00	\$37,082.31	3.6%
Special License Plate Fee	\$358,559.05	\$429,120.19	-16.4%	\$358,559.05	\$429,120.19	-16.4%
Special Drivers License [27-16-801 806]	\$84,348.99	\$2,836.67	2,873.5%	\$84,348.99	\$2,836.67	2,873.5%
Validation Decal Fee [27-14-1015]	\$240,231.75	\$288,565.17	-16.7%	\$240,231.75	\$288,565.17	-16.7%
DWI Reinstatement Fee [5-65-119(b)]	\$1,166.22	\$30,456.06	-96.2%	\$1,166.22	\$30,456.06	-96.2%
Rental Car Search [27-50-906]	\$0.00	\$23.00	-100.0%	\$0.00	\$23.00	-100.0%
Total State Central Services	\$969,240.78	\$1,026,366.73	-5.6%	\$969,240.78	\$1,026,366.73	-5.6%
<u>Highway and Transportation Department</u>						
Motor Vehicle Trip Permits	\$26,783.00	\$77,814.00	-65.6%	\$26,783.00	\$77,814.00	-65.6%
Motor Vehicle Licenses	\$12,937,086.49	\$13,631,782.59	-5.1%	\$12,937,086.49	\$13,631,782.59	-5.1%
Motor Fuels Tax	\$35,426,499.32	\$34,233,010.24	3.5%	\$35,426,499.32	\$34,233,010.24	3.5%
Motor Fuels Tax '79 [26-55-205(b)]	\$1,884,773.43	\$1,823,037.61	3.4%	\$1,884,773.43	\$1,823,037.61	3.4%
Motor Fuels Tax Inc '73 [26-55-205 26-56-201]	\$1,884,773.43	\$1,823,037.61	3.4%	\$1,884,773.43	\$1,823,037.61	3.4%
Motor Fuel Interstate Users	\$537,625.74	\$462,587.55	16.2%	\$537,625.74	\$462,587.55	16.2%
Cotton Trailer Registration Permit	\$0.00	\$2,439.00	-100.0%	\$0.00	\$2,439.00	-100.0%
Electric/Hybrid Vehicle Registration Fee	\$559,930.12	\$515,396.39	8.6%	\$559,930.12	\$515,396.39	8.6%
Driver Search Fees [27-50-912 27-23-118]	\$1,258,344.15	\$1,313,394.00	-4.2%	\$1,258,344.15	\$1,313,394.00	-4.2%
Natural Gas Severance	\$382,450.72	\$1,074,623.92	-64.4%	\$382,450.72	\$1,074,623.92	-64.4%
Motor Fuel Wholesale Tax	\$4,118,997.02	\$4,027,620.07	2.3%	\$4,118,997.02	\$4,027,620.07	2.3%
Distillate Spec Fuel Wholesale Tax	\$3,675,548.05	\$3,471,289.13	5.9%	\$3,675,548.05	\$3,471,289.13	5.9%
Total Highway and Transportation Department	\$62,692,811.47	\$62,456,032.11	0.4%	\$62,692,811.47	\$62,456,032.11	0.4%
<u>State Police</u>						
Commercial Drivers Lic. Test	\$49,679.00	\$49,010.00	1.4%	\$49,679.00	\$49,010.00	1.4%
Liability Insurance Fine	\$600.00	\$750.00	-20.0%	\$600.00	\$750.00	-20.0%
Driver's License Inc. [27-16-801]	\$494,376.25	\$491,209.36	0.6%	\$494,376.25	\$491,209.36	0.6%
Drive Out License	\$150.00	\$154.00	-2.6%	\$150.00	\$154.00	-2.6%
Addl Driver Search Fees [27-23-117]	\$223,977.00	\$238,192.50	-6.0%	\$223,977.00	\$238,192.50	-6.0%
VIN Inspection Fee [27-14-725]	\$76,469.88	\$69,435.98	10.1%	\$76,469.88	\$69,435.98	10.1%
Total State Police	\$845,252.13	\$848,751.84	-0.4%	\$845,252.13	\$848,751.84	-0.4%
<u>Miscellaneous Agencies</u>						
Prostate Cancer Foundation-Add. Tobacco Tax	\$9,793.08	\$8,871.58	10.4%	\$9,793.08	\$8,871.58	10.4%
<u>Forestry Commission</u>						
Timber Severance	\$324,011.41	\$306,903.78	5.6%	\$324,011.41	\$306,903.78	5.6%
<u>Boating Safety</u>						
Motor Boat Registration	\$126,687.43	\$128,349.96	-1.3%	\$126,687.43	\$128,349.96	-1.3%

	July 2026	July 2025	Percent Change	One Month 2026 - 2027	One Month 2025 - 2026	Percent Change
County Aid						
Severance Tax - 1/4	\$323,509.36	\$170,899.86	89.3%	\$323,509.36	\$170,899.86	89.3%
Real Estate Transfer [26-60-105]	\$63,944.00	\$63,939.79	0.0%	\$63,944.00	\$63,939.79	0.0%
Add.Severance Tax [26-58-113]	\$103,580.28	\$94,389.05	9.7%	\$103,580.28	\$94,389.05	9.7%
Aeronautics Department						
Aviation Sales Tax	\$1,248,207.61	\$2,268,791.08	-45.0%	\$1,248,207.61	\$2,268,791.08	-45.0%
Soybean Board						
Soybean Tax - State	\$18,763.45	\$71,123.10	-73.6%	\$18,763.45	\$71,123.10	-73.6%
Soybean Tax - National	\$18,763.47	\$70,114.77	-73.2%	\$18,763.47	\$70,114.77	-73.2%
Oil Museum						
Severance Tax - Oil & Brine	\$5,530.90	\$4,801.98	15.2%	\$5,530.90	\$4,801.98	15.2%
Clerks Continuing Education						
Real Estate Transfer [26-60-105]	\$124,742.27	\$124,742.27		\$124,742.27	\$124,742.27	
Oil & Gas Commission						
Additional Severance Tax - Brine	\$8,752.09	\$8,823.11	-0.8%	\$8,752.09	\$8,823.11	-0.8%
Ark. Beef Council						
Beef Council - State	\$27,343.75	\$28,543.29	-4.2%	\$27,343.75	\$28,543.29	-4.2%
Beef Council - National	\$27,343.75	\$28,543.29	-4.2%	\$27,343.75	\$28,543.29	-4.2%
Wheat Board						
Wheat Tax	\$28,372.31	\$23,886.54	18.8%	\$28,372.31	\$23,886.54	18.8%
Rice Board						
Rice Tax	\$317,420.38	\$209,592.12	51.4%	\$317,420.38	\$209,592.12	51.4%
Ark. Natural & Cultural Resources Grant & Trust						
Add'l. Real Estate Transfer - 80%	\$4,016,918.40	\$4,015,082.15	0.0%	\$4,016,918.40	\$4,015,082.15	0.0%
Parks & Tourism						
Add'l Real Estate Transfer - 10%	\$502,114.80	\$501,885.25	0.0%	\$502,114.80	\$501,885.25	0.0%
Natural & Cultural Resources Historic Preservation						
Add'l Real Estate Transfer - 10%	\$502,114.80	\$501,885.25	0.0%	\$502,114.80	\$501,885.25	0.0%
Public Health						
DWI Reinstatement Fee [5-65-119(a)]	\$247.38	\$6,460.39	-96.2%	\$247.38	\$6,460.39	-96.2%
DUI Reinstatement Fee [5-65-310]	\$10.00	\$200.00	-95.0%	\$10.00	\$200.00	-95.0%
Amusement Machines	\$28,240.00	\$21,855.05	29.2%	\$28,240.00	\$21,855.05	29.2%
Disease & Pest Control						
Livestock & Poultry Vacc. Fee	\$37,672.22	\$40,346.21	-6.6%	\$37,672.22	\$40,346.21	-6.6%
Petroleum Storage Tank						
Environmental Assurance Fee	\$671,756.34	\$652,168.96	3.0%	\$671,756.34	\$652,168.96	3.0%

	July 2026	July 2025	Percent Change	One Month 2026 - 2027	One Month 2025 - 2026	Percent Change
Commercial Drivers License						
Driver's Search Fee	\$390,942.10	\$399,211.00	-2.1%	\$390,942.10	\$399,211.00	-2.1%
Commercial Drivers License Fee	\$30,284.24	\$68,807.25	-56.0%	\$30,284.24	\$68,807.25	-56.0%
CDL Fund - Expedited Title Fee	\$229,782.43	\$227,328.57	1.1%	\$229,782.43	\$227,328.57	1.1%
CDL Fund - Title Application Fee	\$3,626.47	\$3,572.90	1.5%	\$3,626.47	\$3,572.90	1.5%
Swine Testing						
Swine Testing Fee	\$0.00	\$26.00	-100.0%	\$0.00	\$26.00	-100.0%
Telecommunication Equipment						
Local Exchange Carrier Surcharge	\$51,646.86	\$49,928.66	3.4%	\$51,646.86	\$49,928.66	3.4%
Conservation Tax						
Sales & Use Tax - 1/8 cent	\$9,258,207.58	\$9,526,739.69	-2.8%	\$9,258,207.58	\$9,526,739.69	-2.8%
Arkansas Corn and Grain Promotion						
Corn & Grain Assessment	\$30,208.95	\$18,730.80	61.3%	\$30,208.95	\$18,730.80	61.3%
Catfish Promotion Board						
Catfish Feed Assessment	\$1,989.35	\$2,592.88	-23.3%	\$1,989.35	\$2,592.88	-23.3%
Game Protection						
Fines & Interest	\$98,589.13	\$105,635.53	-6.7%	\$98,589.13	\$105,635.53	-6.7%
Public School						
Amusement Machines	\$30,000.00	\$30,000.00		\$30,000.00	\$30,000.00	
Breast Cancer Research (UAMS)						
Additonal Tobacco Tax	\$69,055.41	\$62,581.58	10.3%	\$69,055.41	\$62,581.58	10.3%
Breast Cancer/Komen License Plate	\$14,336.02	\$16,100.00	-11.0%	\$14,336.02	\$16,100.00	-11.0%
Breast Cancer Control (Health Dept.)						
Additional Tobacco Tax	\$246,776.80	\$223,652.76	10.3%	\$246,776.80	\$223,652.76	10.3%
Aging and Adult Services (Meals on Wheels)						
Additional Tobacco Tax	\$150,243.06	\$137,477.59	9.3%	\$150,243.06	\$137,477.59	9.3%
UAMS						
Additional Tobacco Tax	\$30,407.20	\$27,561.23	10.3%	\$30,407.20	\$27,561.23	10.3%
<u>Property Tax Relief - Amendment 79</u>						
Sales & Use Tax - 1/2 cent	\$36,351,439.14	\$33,711,694.50	7.8%	\$36,351,439.14	\$33,711,694.50	7.8%
Dyed Diesel Tax [26-56-224]	\$102,105.86	\$112,943.09	-9.6%	\$102,105.86	\$112,943.09	-9.6%
<u>Education Adequacy</u>						
Sales & Use Tax - 7/8 cent	\$63,688,166.66	\$59,155,196.87	7.7%	\$63,688,166.66	\$59,155,196.87	7.7%
Dyed Diesel Tax [26-56-224]	\$178,985.57	\$197,982.55	-9.6%	\$178,985.57	\$197,982.55	-9.6%

	<u>July</u> <u>2026</u>	<u>July</u> <u>2025</u>	<u>Percent</u> <u>Change</u>	<u>One Month</u> <u>2026 - 2027</u>	<u>One Month</u> <u>2025 - 2026</u>	<u>Percent</u> <u>Change</u>
<u>In God We Trust</u>						
Special License Plate Fee [27-15-4903 4904]	\$11,704.53	\$13,831.43	-15.4%	\$11,704.53	\$13,831.43	-15.4%
 <u>REVENUE DIVISION:</u>						
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	<u>\$184,011,641.22</u>	<u>\$177,774,944.39</u>	<u>3.5%</u>	<u>\$184,011,641.22</u>	<u>\$177,774,944.39</u>	<u>3.5%</u>