

ARKANSAS REVENUE REPORT  
October 2008

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

Prepared by: THE BUREAU OF LEGISLATIVE RESEARCH

Collections of Gross General Revenues year-to-date of approximately \$1,811.6 million have increased \$78.7 million, or 4.5%, above the \$1,732.9 million collected last fiscal year-to-date. Net General Revenue Available for Distribution this month of \$352.4 million increased \$8.1 million, or 2.4%, from the \$344.3 million available for distribution in October 2007.

In accordance with Act 1315 of 1999, the Chief Fiscal Officer of the State transferred \$1,877,229.75 from Corporate Income Tax to the Workforce 2000 Development Fund for a current total of \$7,508,919.

COMPARISON OF THE FIRST FOUR MONTHS OF THE 2008-2009 FISCAL YEAR  
DISTRIBUTION OF GROSS GENERAL REVENUES  
WITH THE SAME PERIOD OF 2007-2008

	2008-2009	2007-2008	% Increase/ (Decrease)
<b>GROSS GENERAL REVENUES</b>	\$1,811,587,748.79	\$1,732,921,081.73	4.5%
Less: Claims & Taxes Erroneously Paid	12,406,014.59	9,606,517.68	29.1%
Uncollected Checks	1,016,694.81	1,037,312.56	-2.0%
Warrant	0.00	0.00	0.0%
<b>NET GENERAL REVENUES</b>	\$1,798,165,039.39	\$1,722,277,251.49	4.4%
Less: State Central Services Fund	35,973,057.39	34,447,266.64	4.4%
Constitutional Officers' Fund	17,986,528.68	17,223,633.32	4.4%
Individual Income Tax Refunds*	38,566,939.44	35,448,134.27	8.8%
City-County Tourist Facilities	3,567,122.50	3,622,943.00	-1.5%
Corporation Income Tax Refunds	9,256,371.67	6,934,929.43	33.5%
Water Resources Development Bond Fund	0.00	0.00	0.0%
Desegregation Settlement	29,200,000.00	32,000,000.00	-8.8%
Water Waste Pollution Abatement Bond	2,000,000.00	800,000.00	150.0%
Waste Disp. & Pollution Abatement Bond Fund	0.00	0.00	0.0%
Aging & Adult Services Fund	753,578.45	735,859.46	2.4%
Educational Excellence Trust Fund	96,083,042.32	99,477,423.30	-3.4%
Economic Development Incentive Fund	3,943,898.96	4,106,621.96	-4.0%
College Saving Bond Fund	0.00	0.00	0.0%
Educational Adequacy Fund	8,493,904.00	8,793,973.13	-3.4%
<b>NET AVAILABLE FOR DISTRIBUTION</b>	<u>\$1,552,340,595.98</u>	<u>\$1,478,686,466.98</u>	<u>5.0%</u>
<b>TRANSFER TO GENERAL REVENUE FROM:</b>			
General Improvement Fund	\$3,380,000.00	\$4,740,000.00	
Subtotal	\$3,380,000.00	\$4,740,000.00	
<b>ADJUSTED NET AVAILABLE FOR DISTRIBUTION</b>	<u>\$1,555,720,595.98</u>	<u>\$1,483,426,466.98</u>	<u>4.9%</u>

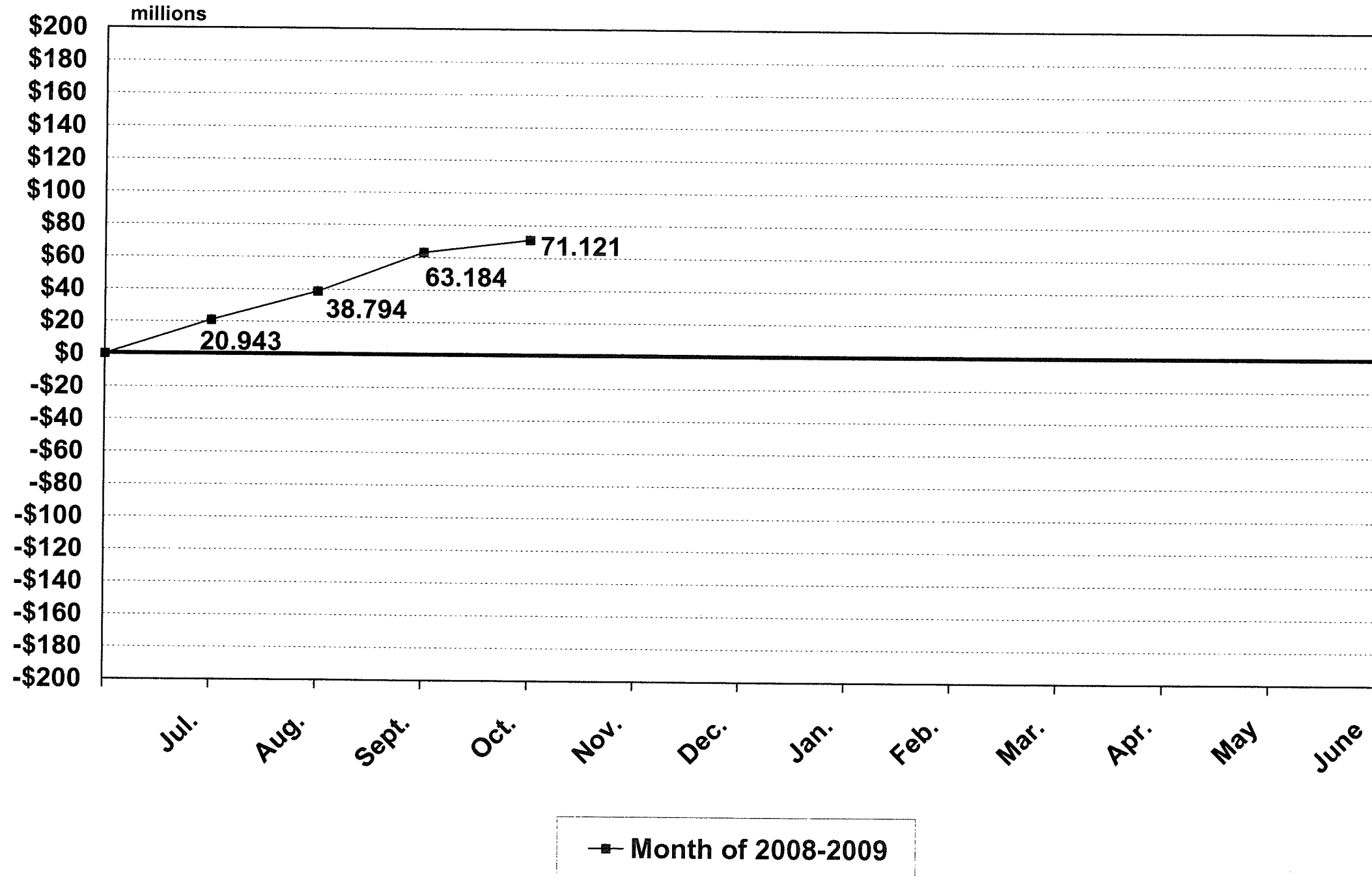
NET GENERAL REVENUE REQUIREMENTS

Revenue Stabilization Law Requirements for 2008-2009  
With Dollar & Percentage Increases Needed to Fund  
Allotments (A) & (A-1) & (B)

Allotment (A)	\$4,170,301,287.00
Allotment (A-1)	\$108,823,398.00
Allotment (B)	\$244,548,418.00
TOTAL	<u>\$4,523,673,103.00</u>

Total Dollar Amount Required to Fund 2008-2009	
Current DFA Estimate (Allotments A & A-1 & 53.9% of B)	\$4,411,009,647.00
Net General Revenues Distributed in 2007-2008	<u>\$4,529,194,716.49</u>
Dollar Increase (Decrease) in 2008-2009 Required over 2007-2008	<u>(\$118,185,069.49)</u>
Dollar Increase (Decrease) Collected Year-To-Date	<u>\$72,294,129.00</u>
Dollar Increase (Decrease) Required for Remainder of Year	<u>(\$190,479,198.49)</u>
Annual % Increase Req. to Fund 2008-2009 Current DFA Estimate	<u>-2.609%</u>
Annual % Required to Fund Allotments A and A-1 and B	<u>-0.122%</u>
Percent Increase (Decrease) Collected Year-To-Date	<u>4.873%</u>
Percent Increase (Decrease) DF&A Estimated to be Collected to Date	<u>0.079%</u>

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



	October 2008	October 2007	Percent Increase/ (Decrease)	Four Months 2008-2009	Four Months 2007-2008	Percent Increase/ (Decrease)
<u>GENERAL REVENUES COLLECTED</u>						
<u>BY THE REVENUE DIVISION:</u>						
<u>Gross Receipts Taxes:</u>	\$181,679,423.67	\$178,709,982.57	1.7%	\$753,646,208.71	\$730,174,316.25	3.2%
<u>Income Taxes:</u>						
Corporation - Final Payments	\$2,837,696.15	\$2,989,989.06	-5.1%	\$17,610,997.80	\$22,721,586.59	-22.5%
Corporation - Estimates	25,939,216.17	21,777,713.43	19.1%	101,994,093.82	103,938,578.44	-1.9%
Individual - Final Payments	26,956,574.42	26,423,186.90	2.0%	47,848,810.17	43,416,611.80	10.2%
Individual - Withholding-Monthly	163,631,941.84	156,297,399.00	4.7%	663,141,125.80	640,976,431.34	3.5%
Individual - Estimates	5,762,181.55	5,868,115.72	-1.8%	101,805,373.58	87,379,549.51	16.5%
Total Income Taxes	\$225,127,610.13	\$213,356,404.11	5.5%	\$932,400,401.17	\$898,432,757.68	3.8%
<u>Cigarette and Tobacco Taxes:</u>						
Cigarette Tax	\$10,937,051.28	\$10,721,578.32	2.0%	\$42,757,090.42	\$41,251,540.61	3.6%
Cigarette Permits	1,200.00	1,790.00	-33.0%	21,065.00	25,570.00	-17.6%
Cigar and Tobacco Taxes	1,926,697.35	1,643,416.57	17.2%	7,238,051.31	6,806,511.42	6.3%
Cigarette Paper Tax	43,326.21	41,486.09	4.4%	171,427.92	165,065.86	3.9%
Total Cigarette & Tob. Taxes	\$12,908,274.84	\$12,408,270.98	4.0%	\$50,187,634.65	\$48,248,687.89	4.0%
<u>Alcoholic Beverage Taxes:</u>						
Liquor Tax - \$2.50 Per Gallon	\$543,511.11	\$581,989.60	-6.6%	\$2,556,163.72	\$2,331,382.98	9.6%
Liquor Permits	20,625.00	42,575.00	-51.6%	249,497.50	319,395.00	-21.9%
Beer Tax	1,198,975.78	1,283,554.55	-6.6%	5,843,715.58	4,860,476.43	20.2%
Beer Permits	7,880.00	12,995.00	-39.4%	101,255.00	129,510.00	-21.8%
Wine Tax - Imported	140,142.53	154,965.97	-9.6%	595,165.68	600,513.26	-0.9%
Wine Tax - Domestic (70¢)	16,689.67	14,526.35	14.9%	63,527.12	59,606.53	6.6%
Wine Permits	3,421.00	7,685.00	-55.5%	14,178.50	16,911.00	-16.2%
Liquor Tax - 20¢ Per Case	18,654.40	19,345.37	-3.6%	84,503.25	77,265.35	9.4%
Wine Tax - 5¢ Per Case	3,284.65	3,870.97	-15.1%	14,624.36	14,598.83	0.2%
Native Wine Tax - 5¢ Per Case	450.50	379.72	18.6%	1,703.34	1,584.89	7.5%
Beer Tax - 25¢ Per Barrel	39,955.53	34,173.49	16.9%	154,875.73	152,282.29	1.7%
ABC Fines	22,000.00	26,500.00	-17.0%	76,835.00	58,300.00	31.8%
ABC Transcripts	48.40	178.80	-72.9%	102.80	405.40	-74.6%
Wine Enforcement - Act 424 of '87	62.38	90.99	-31.4%	319.43	365.87	-12.7%
Imported Wine Tax - Act 424 of '87	702.74	1,026.39	-31.5%	3,614.06	4,143.10	-12.8%
Liquor Tax - \$1.00/.50 per gallon	27,935.40	23,586.92	18.4%	127,154.63	148,608.55	-14.4%
Sunday Sales Permits	1,530.00	935.00	63.6%	14,040.00	15,150.00	-7.3%
Total Alcohol. Beverage Taxes	\$2,045,869.09	\$2,208,379.12	-7.4%	\$9,901,275.70	\$8,790,499.48	12.6%

	October 2008	October 2007	Percent Increase/ (Decrease)	Four Months 2008-2009	Four Months 2007-2008	Percent Increase/ (Decrease)
<u>Racing Taxes:</u>						
Dog Racing	\$88,348.61	\$107,850.07	-18.1%	\$398,584.36	\$485,558.23	-17.9%
Horse Racing	249,782.97	206,709.75	20.8%	1,022,044.26	1,028,737.24	-0.7%
Electronic Games License Fee	1,775.00	2,225.00	-20.2%	5,225.00	7,200.00	-27.4%
Electronic Games Privilege Fee	488,816.07	444,012.49	10.1%	1,974,044.94	1,687,784.05	17.0%
Total Racing Taxes	\$828,722.65	\$760,797.31	8.9%	\$3,399,898.56	\$3,209,279.52	5.9%
<u>Severance Tax - 3/4:</u>	\$1,626,039.97	\$1,113,850.12	46.0%	\$7,242,774.72	\$4,351,119.96	66.5%
<u>Estate Tax:</u>				\$181,714.15	\$19,780.58	818.6%
<u>Real Estate Transfer Tax:</u>	\$315,698.32			\$7,107,788.32	\$7,107,788.32	
<u>DFA Fines, Penalties and Court Cost</u>	\$15,206.21	\$7,356.25	106.7%	\$55,121.21	\$35,145.80	56.8%
<u>DWI Reinstatement Fee:</u>	\$17,924.39	\$20,947.37	-14.4%	\$71,544.39	\$84,169.87	-15.0%
<u>DUI Reinstatement Fees:</u>	\$2,100.00	\$2,190.00	-4.1%	\$8,436.00	\$10,953.00	-23.0%
<u>Dyed Distillate Special Fuel Gallonage Tax:</u>	\$880,753.45	\$753,264.73	16.9%	\$4,920,775.84	\$3,127,323.39	57.3%
<u>Miscellaneous Taxes:</u>						
Vending Machine Decal Act 344 of '97	22,358.20	12,325.80	81.4%	\$352,462.40	\$360,927.40	-2.3%
Bingo Registration Fee	1,265.00	2,620.00	-51.7%	\$20,475.00	\$5,485.00	273.3%
Bingo Registration Fee Non-Profit						
Bingo Gross Receipts Tax	84,338.21	107,030.38	-21.2%	\$389,130.79	\$325,966.48	19.4%
Total Miscellaneous Taxes	\$107,961.41	\$121,976.18	-11.5%	\$762,068.19	\$692,378.88	10.1%
<u>SUBTOTAL REVENUE DIVISION</u>	<u>\$425,555,584.13</u>	<u>\$409,463,418.74</u>	<u>3.9%</u>	<u>\$1,769,885,641.61</u>	<u>\$1,704,284,200.62</u>	<u>3.8%</u>
<u>GENERAL REVENUES</u>						
<u>COLLECTED BY OTHER AGENCIES:</u>						
<u>Secretary of State:</u>						
Franchise Tax	\$372,220.46	\$2,012,585.35	-81.5%	\$2,619,041.73	\$3,100,079.69	-15.5%
Anonymous Campaign Contribution				\$19,011.66	\$49,335.60	-61.5%
Fictitious Name Penalty						
<u>Insurance Department:</u>						
Premium Tax	\$834,049.48	\$683,116.00	22.1%	\$22,968,013.01	\$23,059,495.89	-0.4%
<u>Labor Department:</u>						
Employment Agency Tax	\$610.00	\$10.00	6000.0%	\$1,895.00	\$300.00	531.7%
<u>State Auditor:</u>						
Unclaimed Property Act 55 (1ES) of '03				\$13,712,591.69		
<u>State Highway &amp; Transportation Dept.:</u>						
Motor Carrier Fees	\$29,887.34	\$27,096.50	10.3%	\$115,206.52	\$110,464.85	4.3%
Registration of Insurance Fee					\$1,157.38	-100.0%
Large Truck Speeding Fine	\$23,216.01	\$30,593.71	-24.1%	\$95,633.81	\$128,737.70	-25.7%

	October 2008	October 2007	Percent Increase/ (Decrease)	Four Months 2008-2009	Four Months 2007-2008	Percent Increase/ (Decrease)
<u>State Securities Dept.:</u>						
Securities Fees	\$551,704.11	\$412,816.56	33.6%	\$1,401,388.45	\$1,610,328.75	-13.0%
<u>Commissioner of State Lands:</u>						
Mineral Royalties & Leases	\$162,190.02			\$568,386.02	\$396,692.20	43.3%
<u>Health Department:</u>						
Pet Store Registration Fee					\$250.00	-100.0%
<u>State Treasurer:</u>						
Bail Bondsman				\$186,469.29	\$166,419.05	12.0%
College Saving Bond						
Surplus Campaign Funds						
Miscellaneous Reimbursement						
<u>Attorney General:</u>						
Professional Fund Raiser Fee	\$3,300.00	\$4,000.00	-17.5%	\$14,470.00	\$13,620.00	6.2%
Undistributed Back Pay						
Long-Term Care Act 1292 of 1993						
Arkansas Medicaid Program Trust Act 1621						
<u>Department of Finance &amp; Administration:</u>						
Severed Resources Fees						
<u>Ethics Commission:</u>						
Late Filing Fees						
<u>TOTAL GENERAL REVENUES</u>	<u>\$427,532,761.55</u>	<u>\$412,633,636.86</u>	<u>3.6%</u>	<u>\$1,811,587,748.79</u>	<u>\$1,732,921,081.73</u>	<u>4.5%</u>

	October 2008	October 2007	Percent Increase/ (Decrease)	Four Months 2008-2009	Four Months 2007-2008	Percent Increase/ (Decrease)
<u>SPECIAL REVENUES COLLECTED BY</u>						
<u>THE REVENUE DIVISION BY</u>						
<u>BENEFITING FUND OR ACCOUNT:</u>						
<u>State Central Services:</u>						
Driver's License Vision Test	\$164,512.72	\$147,549.87	11.5%	\$637,793.27	\$593,763.17	7.4%
Gross Receipts Tax Permit	36,100.00	43,650.00	-17.3%	130,555.00	155,806.00	-16.2%
Liability Insurance Reinstatement Fee	643.51	780.00	-17.5%	2,323.51	2,900.00	-19.9%
Special License Plate Fee	145,242.05	122,860.39	18.2%	611,847.86	533,050.88	14.8%
Special Drivers License-Act 311 of '73	79,430.00	71,338.88	11.3%	302,165.43	292,756.32	3.2%
Validation Decal Fee-Act 974 of '97	215,213.48	208,044.34	3.4%	915,402.42	894,807.13	2.3%
DWI Reinstatement Fee Act 802 of '95	59,150.45	69,126.23	-14.4%	236,096.45	277,760.48	-15.0%
Additional Severance Tax - Coal						
Rental Car Search Act 1359 of '99	201.00	937.00	-78.5%	713.00	1,884.00	-62.2%
Driver Confirmation Act 1810 of '01						
Total State Central Services	\$700,493.21	\$664,286.71	5.5%	\$2,836,896.94	\$2,752,727.98	3.1%
<u>Highway and Transportation Department:</u>						
Motor Vehicle Trip Permits	\$44,253.00	\$31,119.00	42.2%	\$136,818.00	\$142,769.00	-4.2%
Motor Vehicle Licenses	7,885,221.24	8,803,815.48	-10.4%	36,014,475.81	37,580,392.42	-4.2%
Motor Fuels Tax	32,247,808.84	33,789,394.13	-4.6%	133,451,418.36	141,582,870.46	-5.7%
Motor Fuels Tax-Act 437 of '79	1,664,505.37	1,746,029.00	-4.7%	6,899,759.85	7,348,412.57	-6.1%
Motor Fuels Tax Increase of '73	1,664,505.37	1,746,029.00	-4.7%	6,899,759.85	7,348,412.57	-6.1%
Motor Fuel Interstate Users	751,061.88	1,143,829.67	-34.3%	4,640,311.22	5,635,357.53	-17.7%
Cotton Trailer Registration Permit	15,776.00	12,071.00	30.7%	58,091.00	64,776.00	-10.3%
Title Transfers-Act 439 of '79	312,662.95	328,836.67	-4.9%	1,282,054.11	1,310,979.17	-2.2%
Driver Search Fees-Act 1067 of '79	698,345.75	795,410.51	-12.2%	\$2,927,489.91	\$3,068,182.12	-4.6%
Unified Carrier Fees-Act 232 of '07	286,901.02	657,038.00	-56.3%	\$310,316.02	\$780,071.00	-60.2%
Total Highway Department	\$45,571,041.42	\$49,053,572.46	-7.1%	\$192,958,528.13	\$204,862,222.84	-5.8%
<u>State Police:</u>						
Intransit Fees		\$9.00	-100.0%	\$39.00	\$27.00	44.4%
Commercial Drivers Lic. Test	53,970.00	65,010.00	-17.0%	223,533.16	262,437.23	-14.8%
Liability Insurance Fine						
Driver's License Inc. Act 1500/2001	285,859.51	246,917.75	15.8%	1,098,561.59	991,211.89	10.8%
Drive Out Licenses	9,733.30	12,471.20	-22.0%	46,394.10	51,293.80	-9.6%
Driver Test Fee	55,782.99	50,784.82	9.8%	234,025.09	226,400.47	3.4%
DWI Reinstatement/Duplicate Act 1001/2003	413,944.41	376,851.61	9.8%	1,603,629.83	1,500,081.51	6.9%
VIN Inspection Fee Act 1329/2003	1,000.00	700.00	42.9%	3,175.00	2,500.00	27.0%
Total State Police	\$820,290.21	\$752,744.38	9.0%	\$3,209,357.77	\$3,033,951.90	5.8%

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<u>Miscellaneous Agencies:</u>						
ABC - Non Dealer Registration Fee	\$600.00	\$125.00	380.0%	\$4,132.50	\$4,197.50	-1.5%
Prostate Cancer Foundation-Add.Tobacco Tax	\$14,464.58	\$14,453.12	0.1%	\$57,864.82	\$55,268.05	4.7%
<u>Forestry Commission:</u>						
Timber Severance	\$285,582.84	\$317,197.08	-10.0%	\$1,205,468.22	\$1,257,831.14	-4.2%
<u>Boating Safety:</u>						
Motor Boat Registration	\$56,484.00	\$48,280.35	17.0%	\$399,381.55	\$300,162.00	33.1%
<u>County Aid:</u>						
Severance Tax - 1/4	\$542,013.37	\$371,283.49	46.0%	\$2,414,258.18	\$1,449,937.55	66.5%
Real Estate Transfer - Act 754 of '83	\$80,821.60	\$107,052.62	-24.5%	\$262,501.89	\$381,102.89	-31.1%
Add. Severance Tax - Act 761 of '83	\$125,230.89	\$119,615.24	4.7%	\$492,689.83	\$520,044.05	-5.3%
<u>Aeronautics Department:</u>						
Aviation Sales Tax	\$681,825.27	\$531,405.03	28.3%	\$3,555,908.15	\$1,120,570.09	217.3%
Aviation Use Tax	\$93,147.46	\$119,435.10	-22.0%	\$1,207,298.52	\$1,135,258.08	6.3%
<u>Indigent Patients Hospital Care-Memphis:</u>						
Dog Racing - 15 Additional Days						
<u>Mid-South Community College-Nursing Program:</u>						
Dog Racing - 15 Additional Days	\$2,407.62	\$3,635.37	-33.8%	\$9,647.64	\$12,432.26	-22.4%
<u>Racing Commission:</u>						
Electronic Gaming Application Fees	\$4,800.00	\$6,650.00	-27.8%	\$13,650.00	\$16,350.00	-16.5%
<u>Soybean Board:</u>						
Soybean Tax - State	\$138,425.26	\$123,675.41	11.9%	\$179,053.94	\$198,697.24	-9.9%
Soybean Tax - National	\$138,425.23	\$123,675.33	11.9%	\$179,053.74	\$198,696.97	-9.9%
<u>Oil Museum:</u>						
Severance Tax - Oil & Brine	\$7,377.21	\$6,765.44	9.0%	\$30,326.09	\$27,974.22	8.4%
<u>University of Arkansas:</u>						
Wine Tax - Domestic (5¢)						
<u>Clerks Continuing Education:</u>						
Real Estate Transf. - Act 754 of '83				\$90,000.00	\$90,000.00	
<u>Oil &amp; Gas Commission:</u>						
Additional Severance Tax - Brine	\$11,064.06	\$9,605.77	15.2%	\$45,002.61	\$40,017.27	12.5%
<u>Ark. Beef Council:</u>						
Beef Council - State	\$42,574.25	\$47,746.78	-10.8%	\$150,241.27	\$168,277.33	-10.7%
Beef Council - National	\$42,574.25	\$47,746.78	-10.8%	\$150,241.27	\$168,277.33	-10.7%

	October 2008	October 2007	Percent Increase/ (Decrease)	Four Months 2008-2009	Four Months 2007-2008	Percent Increase/ (Decrease)
<u>Wheat Board:</u>						
Wheat Tax	\$13,203.65	\$1,868.04	606.8%	\$497,404.76	\$300,788.87	65.4%
<u>Rice Board:</u>						
Rice Tax	\$1,381,496.58	\$1,147,003.85	20.4%	\$1,652,845.53	\$2,219,825.17	-25.5%
<u>Ark. Natural &amp; Cultural Resources Grant &amp; Trust:</u>						
Add'l Real Estate Transfer - 80%	\$1,008,072.46	\$1,712,870.72	-41.1%	\$1,008,072.46	\$2,930,657.53	-65.6%
<u>Parks &amp; Tourism:</u>						
Add'l Real Estate Transfer - 10%	\$161,645.87	\$214,108.59	-24.5%	\$705,015.50	\$942,220.52	-25.2%
<u>Natural &amp; Cultural Resources Historic Preservation:</u>						
Add'l Real Estate Transfer - 10%	\$161,645.87	\$214,108.59	-24.5%	\$705,015.50	\$942,220.52	-25.2%
<u>Public Health:</u>						
DWI Reinstatement Fee 802/95	\$12,547.06	\$14,663.13	-14.4%	\$50,081.06	\$58,918.88	-15.0%
DWI Fees 918/83						
DUI Reinstatement Fee 863/93	\$1,400.00	\$1,460.00	-4.1%	\$5,624.00	\$7,302.00	-23.0%
Additional Court Cost						
Amusement Machines	\$9,330.00	\$10,050.00	-7.2%	\$110,325.00	\$88,410.00	24.8%
Choose Life License Plate Fee 344/03						
<u>Choose Life Adoption Assistance:</u>						
Choose Life License Plate Fee 344/03						
<u>Disease &amp; Pest Control:</u>						
Livestock & Poultry Vacc. Fee	\$61,041.00	\$76,111.61	-19.8%	\$254,833.04	\$261,967.98	-2.7%
<u>Petroleum Storage Tank:</u>						
Environmental Assurance Fee	\$586,891.94	\$614,497.50	-4.5%	\$2,548,842.97	\$2,652,823.92	-3.9%
<u>Commercial Drivers License:</u>						
Driver's Search Fee	\$145,256.25	\$160,833.75	-9.7%	\$602,547.09	\$624,762.38	-3.6%
Commerical Drivers License Fee	\$64,815.91	\$65,961.36	-1.7%	\$254,506.84	\$254,760.75	-0.1%
<u>Waste Tire Grant:</u>						
Waste Tire Fee Act 749 of '91	\$554,613.07	\$483,224.01	14.8%	\$1,656,980.65	\$1,820,608.49	-9.0%
District Waste Tire Fee	\$96,549.45	\$84,667.80	14.0%	\$284,848.95	\$321,371.70	-11.4%
<u>Department of Environmental Quality Fee:</u>						
Waste Tire Fee 8%	\$48,227.22	\$42,019.48	14.8%	\$144,085.27	\$158,359.87	-9.0%
<u>Swine Testing:</u>						
Swine Testing Fee	\$1.00			\$28.00	\$15.00	86.7%



	October 2008	October 2007	Percent Increase/ (Decrease)	Four Months 2008-2009	Four Months 2007-2008	Percent Increase/ (Decrease)
<u>Telecommunication Equipment:</u>						
Local Exchange Carrier Surcharge	\$39,126.64	\$51,549.90	-24.1%	\$161,084.00	\$141,620.51	13.7%
<u>Conservation Tax:</u>						
Sales & Use Tax - 1/8 cent	\$5,159,322.73	\$5,014,899.80	2.9%	\$21,298,501.60	\$20,286,070.37	5.0%
<u>Arkansas Corn and Grain Promotion:</u>						
Corn & Grain Assessment	\$118,463.92	\$244,405.53	-51.5%	\$145,496.72	\$409,038.57	-64.4%
<u>Catfish Promotion Board:</u>						
Catfish Feed Assessment	\$35,019.54	\$9,755.56	259.0%	\$57,233.20	\$92,239.23	-38.0%
<u>Game Protection:</u>						
Fines & Interest	\$81,563.45	\$64,372.25	26.7%	\$329,202.04	\$272,111.75	21.0%
<u>Public School:</u>						
Amusement Machines				\$30,000.00	\$30,000.00	
<u>Administration of Justice:</u>						
Court Cost & Filing Fees	\$696,794.29	\$963,474.80	-27.7%	\$696,794.29	\$1,739,257.36	-59.9%
<u>Committed to Education:</u>						
Education License Fee						
<u>Breast Cancer Research (UAMS):</u>						
Additional Tobacco Tax	\$99,444.75	\$99,365.93	0.1%	\$397,823.60	\$379,970.71	4.7%
Breast Cancer/Komen License Plate	\$11,957.17	\$10,222.56	17.0%	\$46,435.90	\$38,481.35	20.7%
<u>Breast Cancer Control (Health Dept.):</u>						
Additional Tobacco Tax	\$354,379.28	\$354,098.38	0.1%	\$1,417,676.00	\$1,354,055.82	4.7%
<u>Aging and Adult Services(Meals on Wheels):</u>						
Additional Tobacco Tax	\$86,775.52	\$86,706.74	0.1%	\$347,141.01	\$331,562.58	4.7%
<u>DHS Grants(Senior Prescription Drugs):</u>						
Additional Tobacco Tax						
<u>DHS RX Program</u>						
Additional Tobacco Tax	\$43,387.76	\$43,353.38	0.1%	\$173,570.51	\$165,781.29	4.7%

	October 2008	October 2007	Percent Increase/ (Decrease)	Four Months 2008-2009	Four Months 2007-2008	Percent Increase/ (Decrease)
<u>Property Tax Relief - Amendment 79:</u>						
Sales & Use Tax - 1/2 cent	\$19,874,381.49	\$19,472,611.74	2.1%	\$82,014,558.41	\$79,277,716.37	3.5%
Dyed Diesel Tax - 87/07	\$97,733.67	\$83,586.71	16.9%	\$546,038.80	\$347,026.52	57.3%
<u>Alternative Fuel:</u>						
Utility Assessment						
<u>Weatherization Assistance :</u>						
Utility Assessment						
<u>Educational Adequacy:</u>						
Sales & Use Tax - 7/8 cent	\$34,982,109.84	\$33,942,713.78	3.1%	\$143,218,543.83	\$138,022,584.71	3.8%
Dyed Diesel Tax - 87/07	\$171,321.41	\$146,522.63	16.9%	\$957,174.06	\$608,317.17	57.3%
<u>Fallen Firefighter's Memorial:</u>						
Special License Plate Fee - 28/05	\$561.47	\$477.10	17.7%	\$2,423.47	\$2,163.84	12.0%
<u>In God We Trust:</u>						
Special License Plate Fee - 727/05	\$4,732.34	\$3,025.00	56.4%	\$20,793.06	\$14,233.78	46.1%
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	<u>\$115,523,455.33</u>	<u>\$117,903,541.68</u>	<u>-2.0%</u>	<u>\$471,793,050.18</u>	<u>\$474,891,242.20</u>	<u>-0.7%</u>
<u>Ad Valorem Tax Trust:</u>						
Private Car Bus & Truck	\$4,407,667.33	\$3,888,647.33	13.3%	\$5,722,658.98	\$5,500,418.96	4.0%
<u>AR Medicaid Program Trust:</u>						
Soft Drink Tax	\$4,166,934.68	\$4,091,863.77	1.8%	\$17,813,242.46	\$17,177,352.14	3.7%
<u>U.S. Olympic Committee Program Trust:</u>						
Income Tax Check Off Contribution/Gift						
<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						

# BREAKOUT OF GROSS RECEIPT TAXES AS OF THE PREVIOUS MONTH

	September 2008	September 2007	Percent Increase/ (Decrease)	Three Months 2008-2009	Three Months 2007-2008	Percent Increase/ (Decrease)
Sales Tax	\$157,439,295.00	\$146,563,576.18	7.4%	\$477,064,556.44	\$437,093,993.95	9.1%
Vehicle Rental Tax	0.00	0.00		\$0.00	\$0.00	
Short-Term Rental Tax	194,688.57	211,286.45	-7.9%	\$611,414.06	\$673,061.46	-9.2%
Residential Moving Tax	52,264.00	51,655.00	1.2%	\$151,759.00	\$151,542.00	0.1%
Wholesale Vending Tax	0.00	572.74	-100.0%	\$0.00	\$1,175.55	-100.0%
Wholesale Vending Tax - 7%*	48,334.09	67,381.01	-28.3%	\$143,680.34	\$250,807.95	-42.7%
Long-Term Vehicle Lease	169,763.06	70,345.09	141.3%	\$405,816.52	\$187,747.72	116.1%
Texarkana Use	3,147.54	3,959.16	-20.5%	\$74,300.40	\$175,900.67	-57.8%
Aviation Use**	0.00	0.00		\$0.00	\$0.00	
Use Tax	28,353,794.44	39,370,030.91	-28.0%	\$91,416,849.80	\$110,472,904.29	-17.2%
Beverage Excise Tax - 3%	355.02	15,710.19	-97.7%	\$15,427.26	\$1,058,238.43	-98.5%
Mixed Drink Tax - 10%	0.00	11,203.72	-100.0%	\$577,603.18	\$1,106,268.43	-47.8%
Beer Excise Tax - 1%	296,425.00	259,950.85	14.0%	\$909,717.18	\$292,693.23	210.8%
Liquor Excise Tax - 3%	595,660.86	0.00	100.0%	\$595,660.86	\$0.00	100.0%
<b>TOTAL GROSS RECEIPTS TAX</b>	<b>\$187,153,727.58</b>	<b>\$186,625,671.30</b>	<b>0.3%</b>	<b>\$571,966,785.04</b>	<b>\$551,464,333.68</b>	<b>3.7%</b>
<u>DHS Grants Fund Account:</u>						
3% Beer Excise Tax	\$158.10	\$10,202.82	-98.5%	\$7,923.72	\$1,013,714.92	-99.2%
<u>Public Transit Trust Fund:</u>						
10% Rental Vehicle Tax	\$867,289.00	\$1,162,162.58	-25.4%	\$2,707,422.60	\$2,602,960.67	4.0%
<u>Tourism Development Trust Fund:</u>						
2% Tourism Tax	\$1,124,484.51	\$1,017,893.58	10.5%	\$3,710,370.01	\$3,529,547.94	5.1%
<u>UA Med. Center Fund:</u>						
4% Additional Mixed Drink Tax	\$180,296.87	\$168,407.85	7.1%	\$569,253.00	\$555,922.73	2.4%
<u>Department of Aeronautics Fund:</u>						
Aviation Use - Special	\$124,130.41	\$155,959.10	-20.4%	\$987,265.10	\$666,001.30	48.2%
<u>Local Sales &amp; Use Tax:</u>						
Collected by the Revenue Division	\$76,530,338.49	\$74,233,462.64	3.1%	\$230,897,658.77	\$218,539,517.28	5.7%

\* Special Revenue pursuant to Act 107, 2nd Ex. Sess., 2003 into the Educational Adequacy Fund

\*\* Aviation Use Tax is collected as special revenue since FY01-02.