

ARKANSAS REVENUE REPORT
December 2014

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 \$3,012.5 million have increased \$85.9 million, or 2.9%, above the \$2,926.6 million collected last fiscal year-to-date. Net General Revenue Available for Distribution this month of \$482.8 million increased \$10.7 million, or 2.3%, from the \$472.1 million available for distribution in December 2013. In accordance with Act 1315 of 1999, the Chief Fiscal Officer of the State transferred \$2,251,485.28 from Corporate Income Tax to the Workforce 2000 Development Fund for a current total of \$13,508,911.68.

COMPARISON OF THE SIXTH MONTH OF THE 2014-2015 FISCAL YEAR

DISTRIBUTION OF GROSS GENERAL REVENUES

WITH THE SAME PERIOD OF 2013-2014

	2014-2015	2013-2014	% Increase/ (Decrease)
GROSS GENERAL REVENUES	\$3,012,507,345.33	\$2,926,599,745.71	2.9%
Less: Claims & Taxes Erroneously Paid	60,718.61	176,348.06	-65.6%
Uncollected Checks	1,429,476.49	994,652.15	43.7%
Warrant	12,509,014.42	3,406,236.80	267.2%
NET GENERAL REVENUES	\$2,998,508,135.81	\$2,922,022,508.70	2.6%
Less: State Central Services Fund	\$65,967,178.99	\$67,206,517.70	-1.8%
Constitutional Officers' Fund	29,985,081.36	29,220,225.08	2.6%
Individual Income Tax Refunds	51,281,498.29	54,153,351.13	-5.3%
City-County Tourist Facilities	1,399,871.50	1,403,054.00	-0.2%
Corporation Income Tax Refunds	22,636,485.79	39,122,549.30	-42.1%
Desegregation Settlement	48,168,725.00	36,200,000.00	33.1%
Water Waste Pollution Abatement Bond	7,600,000.00	7,600,000.00	0.0%
Educational Excellence Trust Fund	148,724,853.00	145,245,872.52	2.4%
Economic Development Incentive Fund	5,481,211.17	8,205,611.51	-33.2%
College Saving Bond Fund	5,212,503.76	5,338,153.76	-2.4%
Educational Adequacy Fund	13,147,529.52	12,839,981.52	2.4%
NET AVAILABLE FOR DISTRIBUTION	<u>\$2,598,903,197.43</u>	<u>\$2,515,487,192.18</u>	<u>3.3%</u>

NET GENERAL REVENUE REQUIREMENTS

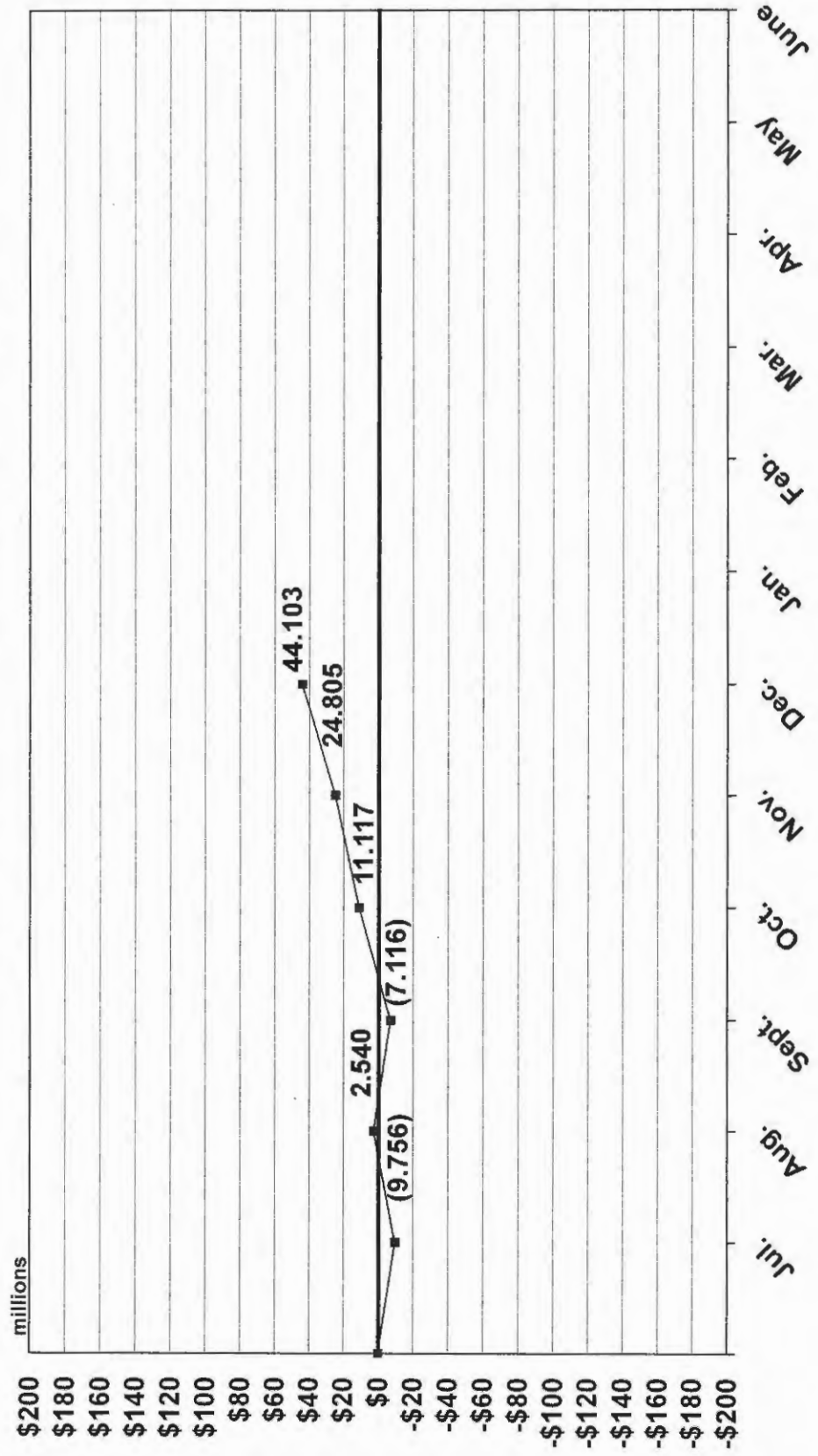
Revenue Stabilization Law Requirements for 2014-2015

With Dollar & Percentage Increases Needed to Fund

Allotment (A)	\$4,978,587,475.00
Set-Aside	\$12,000,000.00
Allotment (B)	\$51,069,774.00
Allotment (B1)	\$5,250,000.00
Allotment (C)	\$12,000,000.00

Total Dollar Amount Required to Fund 2014-2015	
Current DFA Estimate (A+Set-Aside+B+B1+0.773% of C)	\$5,047,000,000.00
Net General Revenues Distributed in 2013-2014	\$5,022,445,018.37
Dollar Increase (Decrease) in 2014-2015 Required over 2013-2014	\$24,554,981.63
Dollar Increase (Decrease) Collected Year-To-Date	\$83,416,005.25
Dollar Increase (Decrease) Required for Remainder of Year	(\$58,861,023.62)
Annual % Increase Req. to Fund 2014-2015 Current DFA Estimate	0.489%

CUMULATIVE DEVIATION FROM DFA NET GENERAL REVENUES AVAILABLE FOR DISTRIBUTION FORECAST



—■— Month of 2014-2015

GENERAL REVENUES COLLECTED
BY THE REVENUE DIVISION:

	December 2014	December 2013	Percent Increase/ (Decrease)	Six Months 2014-2015	Six Months 2013-2014	Percent Increase/ (Decrease)
Gross Receipts Taxes:	\$191,304,544.57	\$189,363,902.26	1.0%	\$1,128,965,093.92	\$1,118,265,519.26	1.0%
Income Taxes:						
Corporation - Final Payments	\$7,696,313.96	\$6,590,257.24	16.8%	\$36,141,691.03	\$29,677,536.08	21.8%
Corporation - Estimates	77,673,641.29	57,114,838.02	36.0%	188,283,730.43	173,901,377.15	8.3%
Individual - Final Payments	6,930,364.94	7,327,416.59	-5.4%	71,397,011.55	71,945,841.37	-0.8%
Individual - Withholding-Monthly	200,928,766.91	211,292,651.88	-4.9%	1,220,656,846.24	1,164,637,734.60	4.8%
Individual - Estimates	25,254,992.45	26,831,302.56	-5.9%	121,265,777.98	125,779,338.59	-3.6%
Total Income Taxes	\$318,484,079.55	\$309,156,466.29	3.0%	\$1,637,745,057.23	\$1,565,941,827.79	4.6%
Cigarette and Tobacco Taxes:						
Cigarette Tax	\$14,849,370.19	\$15,239,300.12	-2.6%	\$88,382,547.66	\$87,582,825.22	0.9%
Cigarette Permits	2,075.00	7,365.00	-71.8%	43,245.00	40,763.00	6.1%
Cigar and Tobacco Taxes	3,908,939.47	3,915,888.55	-0.2%	24,360,798.69	25,444,512.46	-4.3%
Cigarette Paper Tax	103,780.07	102,856.04	0.9%	651,832.91	615,843.51	5.8%
Total Cigarette & Tob. Taxes	\$18,864,164.73	\$19,265,409.71	-2.1%	\$113,438,424.26	\$113,683,944.19	-0.2%
Alcoholic Beverage Taxes:						
Liquor Tax - \$2.50 Per Gallon	\$722,743.00	\$770,503.00	-6.2%	\$4,632,017.75	\$4,414,898.10	4.9%
Liquor Permits	12,625.00	45,925.00	-72.5%	891,035.00	894,832.50	-0.4%
Retail Beer Tax	1,306,455.96	1,253,592.30	4.2%	8,545,634.73	8,807,945.99	-3.0%
Beer Permits	20,500.00	5,750.00	256.5%	365,940.00	323,040.00	13.3%
Wine Distribution Tax	223,081.82	207,796.12	7.4%	1,235,449.86	1,215,108.83	1.7%
Small Winery Tax	24,352.26	27,593.05	-11.7%	113,091.94	135,459.84	-16.5%
Wine Permits	10,025.00	3,750.00	167.3%	122,125.00	105,825.00	15.4%
Liquor Enforcement Tax	24,026.00	25,576.00	-6.1%	156,776.00	148,355.95	5.7%
Wine Dist. Enforcement Tax	5,214.00	5,052.00	3.2%	29,504.29	29,110.54	1.4%
Winery Enforcement Tax	629.56	743.97	-15.4%	3,006.84	3,616.61	-16.9%
Beer Enforcement Tax	31,444.46	33,017.64	-4.8%	208,802.35	220,081.54	-5.1%
ABC Permit Violations	11,100.00	16,800.00	-33.9%	47,400.00	67,900.00	-30.2%
Light Wine Enforcement	449.86	274.00	64.2%	4,217.31	1,700.09	148.1%
Light Wine Tax	5,625.04	3,095.99	81.7%	44,883.17	19,117.42	134.8%
Light Liquor Tax	20,274.00	29,427.00	-31.1%	195,421.00	222,450.00	-12.2%
ABC Transcripts						
Total Alcohol. Beverage Taxes	\$2,418,545.96	\$2,428,896.07	-0.4%	\$16,595,305.24	\$16,609,442.41	-0.1%

	December 2014	December 2013	Percent Increase/ (Decrease)	Six Months 2014-2015	Six Months 2013-2014	Percent Increase/ (Decrease)
<u>Racing Taxes:</u>						
Dog Racing	\$56,746.64	\$212,687.60	-73.3%	\$391,090.40	\$533,563.51	-26.7%
Horse Racing	67,353.73	70,044.41	-3.8%	674,255.81	702,465.66	-4.0%
Electronic Games License Fee	10,470.00	14,625.00	-28.4%	33,895.00	27,900.00	21.5%
Electronic Games Privilege Fee	1,319,507.00	3,080,810.99	-57.2%	18,368,548.00	18,820,317.32	-2.4%
Total Racing Taxes	\$1,454,077.37	\$3,378,168.00	-57.0%	\$19,467,789.21	\$20,084,246.49	-3.1%
<u>Severance Tax - 3/4:</u>	\$1,516,759.32	\$1,518,528.74	-0.1%	\$11,844,181.79	\$11,124,805.61	6.5%
<u>Natural Gas Severance Tax:</u>	\$397,001.61	\$223,145.76	77.9%	\$1,770,827.13	\$1,593,787.77	11.1%
<u>Estate Tax:</u>				\$2,725.15	\$2,776.57	-1.9%
<u>Real Estate Transfer Tax:</u>				\$2,607,788.32	\$2,607,788.32	0.0%
<u>DEA Fines, Penalties and Court Cost</u>	\$16,075.00	\$10,225.00	57.2%	\$76,108.12	\$91,903.27	-17.2%
<u>DWI Reinstatement Fee:</u>	\$12,802.50	\$13,476.38	-5.0%	\$80,957.66	\$92,776.08	-12.7%
<u>DUI Reinstatement Fees:</u>	\$780.00	\$1,455.00	-46.4%	\$5,088.00	\$9,150.00	-44.4%
<u>Dyed Distillate Special Fuel Gallonage Tax:</u>	\$525,097.56	\$625,286.92	-16.0%	\$5,524,325.82	\$5,624,284.38	-1.8%
<u>Miscellaneous Taxes:</u>						
Vending Machine Decal Act 344 of '97	378.80	1,060.20	-64.3%	\$303,816.70	\$220,276.10	37.9%
Bingo Registration Fee	190.00	140.00	35.7%	\$7,885.08	\$6,930.00	13.8%
Bingo Gross Receipts Tax	16,961.66	14,425.02	17.6%	\$119,358.91	\$124,539.81	-4.2%
Total Miscellaneous Taxes	\$17,530.46	\$15,625.22	12.2%	\$431,060.69	\$351,745.91	22.5%
<u>SUBTOTAL REVENUE DIVISION</u>	\$535,011,458.63	\$526,000,585.35	1.7%	\$2,939,057,209.46	\$2,856,083,998.05	2.9%
<u>GENERAL REVENUES</u>						
<u>COLLECTED BY OTHER AGENCIES:</u>						
<u>Secretary of State:</u>						
Franchise Tax	\$291,429.93	\$403,411.06	-27.8%	\$2,443,195.51	\$2,915,317.45	-16.2%
Anonymous Campaign Contribution				\$360.00	\$1,458.03	-75.3%
Fictitious Name Penalty						
<u>Insurance Department:</u>						
Premium Tax	\$586,897.63	\$557,785.47	5.2%	\$44,824,791.37	\$44,076,344.68	1.7%
<u>Labor Department:</u>						
Employment Agency Tax	\$280.00	\$310.00	-9.7%	\$9,495.00	\$7,780.00	22.0%

	December 2014	December 2013	Percent Increase/ (Decrease)	Six Months 2014-2015	Six Months 2013-2014	Percent Increase/ (Decrease)
<u>State Auditor:</u>						
Unclaimed Property Act 55 (IES) of '03				\$13,044,762.53	\$10,749,336.14	21.4%
<u>State Highway & Transportation Dept.:</u>						
Motor Carrier Fees	\$31,905.16	\$21,952.83	45.3%	\$141,547.74	\$147,948.06	-4.3%
Registration of Insurance Fee	\$9,740.45	\$12,386.90	-21.4%	\$57,526.67	\$86,521.04	-33.5%
Large Truck Speeding Fine				\$3,000,000.00	\$3,000,000.00	
Trailer Exemption Offset						
<u>State Securities Dept.:</u>						
Securities Fees	\$6,669,558.25	\$6,494,367.61	2.7%	\$9,036,279.00	\$8,664,790.61	4.3%
<u>Commissioner of State Lands:</u>						
Mineral Royalties & Leases	\$43,486.59	\$43,280.20	0.5%	\$350,468.40	\$265,972.67	31.8%
<u>Health Department:</u>						
Pet Store Registration Fee						
<u>State Treasurer:</u>						
Bail Bondsman				\$130,344.47	\$152,725.68	-14.7%
College Saving Bond						
Surplus Campaign Funds						
Miscellaneous Reimbursement						
<u>Attorney General:</u>						
Professional Fund Raiser Fee	\$5,990.00	\$4,370.00	37.1%	\$31,960.00	\$30,820.00	3.7%
Undistributed Back Pay						
Long-Term Care Act 1292 of 1993						
Arkansas Medicaid Program Trust Act 1621						
<u>Department of Finance & Administration:</u>						
Temporary Buyers Tag Fees	\$27,776.39	\$26,401.51	5.2%	\$334,328.47	\$299,286.86	11.7%
Multi-Tax Holding Account	\$20,139.47	\$74,809.90	-73.1%	\$45,076.71	\$117,446.44	-61.6%
<u>Ethics Commission:</u>						
Late Filing Fee						
TOTAL GENERAL REVENUES	\$542,698,662.50	\$533,639,660.83	1.7%	\$3,012,507,345.33	\$2,926,599,745.71	2.9%

SPECIAL REVENUES COLLECTED BY
THE REVENUE DIVISION BY
BENEFITING FUND OR ACCOUNT.

State Central Services:

	December 2014	December 2013	Percent Increase/ (Decrease)	Six Months 2014-2015	Six Months 2013-2014	Percent Increase/ (Decrease)
Driver's License Vision Test	\$121,359.93	\$112,775.67	7.6%	\$764,227.27	\$769,394.48	-0.7%
Gross Receipts Tax Permit	23,302.45	26,670.15	-12.6%	169,464.56	182,324.92	-7.1%
Liability Insurance Reinstatement Fee	680.00	1,168.00	-41.8%	6,760.00	9,080.00	-25.6%
Special License Plate Fee	171,331.19	166,553.69	2.9%	1,284,324.59	1,152,698.26	11.4%
Special Drivers License-Act 311 of '77	38,179.04	59,518.85	-35.9%	258,818.10	406,739.24	-36.4%
Validation Decal Fee-Act 974 of '97	178,229.60	173,129.19	2.9%	1,295,624.70	1,250,585.38	3.6%
DWI Reinstatement Fee Act 802 of '95	42,248.25	44,472.04	-5.0%	267,160.29	306,160.82	-12.7%
Additional Severance Tax - Coal	746.67			3641.07	1971.2	84.7%
Rental Car Search Act 1359 of '99	3.00	4.00	-25.0%	25.00	11.00	127.3%
Driver Confirmation Act 1810 of '01						
Total State Central Services	\$576,090.13	\$584,291.59	-1.4%	\$4,050,045.58	\$4,078,965.30	-0.7%

Highway and Transportation Department:

Motor Vehicle Trip Permits	\$106,557.00	\$42,174.00	152.7%	\$247,665.00	\$225,093.00	10.0%
Motor Vehicle Licenses	7,802,783.71	4,715,314.69	65.5%	52,959,702.17	43,569,488.12	21.6%
Motor Fuels Tax	29,736,104.33	31,328,415.05	-5.1%	175,673,974.29	187,657,896.42	-6.4%
Motor Fuels Tax-Act 437 of '79	1,600,735.27	1,684,831.09	-5.0%	10,037,980.35	10,090,225.57	-0.5%
Motor Fuels Tax Increase of '73	1,600,735.27	1,684,831.09	-5.0%	10,037,980.35	10,090,225.57	-0.5%
Motor Fuel Interstate Users	1,456,546.20	1,592,762.15	-8.6%	6,976,619.70	5,430,085.14	28.5%
Cotton Trailer Registration Permit	1,219.00	1,463.00	-16.7%	47,162.00	51,586.00	-8.6%
Title Transfers-Act 439 of '79						
Driver Search Fees-Act 1067 of '79	714,000.00	658,150.84	8.5%	4,224,388.57	3,311,904.16	27.6%
Unified Carrier Fees-Act 232 of '07	425,057.00			1,092,238.88	528.00	206763.4%
Natural Gas Severance	7,429,986.57	4,103,017.95	81.1%	41,553,342.38	30,284,818.18	37.2%
Total Highway Department	\$50,873,724.35	\$45,810,959.86	11.1%	\$302,851,053.69	\$290,711,850.16	4.2%

State Police:

Intransit Fees		\$3.00	-100.0%	\$9.00	\$21.00	-57.1%
Commercial Drivers Lic. Test	46,843.00	34,416.45	36.1%	349,863.00	304,808.12	14.9%
Liability Insurance Fine	375.00	425.00	-11.8%	\$2,150.00	\$1,900.00	13.2%
Driver's License Inc. Act 1500/2001	252,763.74	231,181.14	9.3%	1,558,782.73	1,541,842.31	1.1%
Drive Out Licenses	982.00	932.00	5.4%	6,677.50	6,160.00	8.4%
Driver Test Fee	41,758.75	35,840.65	16.5%	306,637.04	284,227.51	7.9%
DWI Reinstatement/Duplicate Act 1001/2003	366,464.54	364,452.65	0.6%	2,467,337.75	2,593,587.22	-4.9%
VIN Inspection Fee Act 1329/2003	873.64	539.28	62.0%	6,902.70	5,214.28	32.4%
Total State Police	\$710,060.67	\$667,790.17	6.3%	\$4,698,359.72	\$4,737,760.44	-0.8%

	December 2014	December 2013	Percent Increase/ (Decrease)	Six Months 2014-2015	Six Months 2013-2014	Percent Increase/ (Decrease)
<u>Miscellaneous Agencies:</u>						
Prostate Cancer Foundation-Add.Tobacco Tax	\$10,861.65	\$11,146.20	-2.6%	\$64,732.95	\$65,165.98	-0.7%
<u>Forestry Commission:</u>						
Timber Severance	\$340,510.91	\$268,597.92	26.8%	\$2,060,800.92	\$1,848,516.26	11.5%
<u>Boating Safety:</u>						
Motor Boat Registration	\$23,553.15	\$18,011.06	30.8%	\$279,891.32	\$302,289.25	-7.4%
<u>County Aid:</u>						
Severance Tax - 1/4	\$497,912.76	\$622,897.97	-20.1%	\$3,588,343.32	\$3,290,460.27	9.1%
Real Estate Transfer-Act 754 of '83	\$109,423.07	\$82,160.44	33.2%	\$429,637.56	\$392,584.27	9.4%
Add.Severance.Tax-Act 761 of '83	\$129,930.58	\$69,791.56	86.2%	\$481,522.93	\$459,535.74	4.8%
<u>Aeronautics Department:</u>						
Aviation Use Tax	\$525,130.61	\$1,776,933.61	-70.4%	\$5,681,418.86	\$332.32	-100.0%
Aviation Sales Tax					\$8,496,051.54	-33.1%
<u>Mid-South Community College-Nursing Program:</u>						
Dog Racing - 15 Additional Days	\$4,750.05	\$5,447.08	-12.8%	\$11,043.96	\$12,669.37	-12.8%
<u>Racing Commission:</u>						
Electronic Gaming Application Fees	\$18,100.00	\$30,150.00	-40.0%	\$76,500.00	\$63,875.00	19.8%
<u>Soybean Board:</u>						
Soybean Tax - State	\$736,546.72	\$1,077,633.37	-31.7%	\$2,325,687.12	\$2,331,311.38	-0.2%
Soybean Tax - National	\$736,546.76			\$2,311,598.41		
<u>Oil Museum:</u>						
Severance Tax - Oil & Brine	\$7,322.56	\$5,015.36	46.0%	\$45,230.28	\$34,566.71	30.8%
<u>Clerks Continuing Education:</u>						
Real Estate Transf.-Act 754 of '83				\$108,583.24	\$108,583.24	0.0%
<u>Oil & Gas Commission:</u>						
Additional Severance Tax - Brine	\$10,297.64	\$4,878.16	111.1%	\$62,587.07	\$45,643.08	37.1%

	December 2014	December 2013	Percent Increase/ (Decrease)	Six Months 2014-2015	Six Months 2013-2014	Percent Increase/ (Decrease)
<u>Ark. Beef Council:</u>						
Beef Council - State	\$31,738.25	\$36,178.65	-12.3%	\$193,223.21	\$199,672.15	-3.2%
Beef Council - National	\$31,738.25			\$166,026.46		
<u>Wheat Board:</u>						
Wheat Tax	\$2,083.34	\$1,849.17	12.7%	\$218,421.47	\$370,317.95	-41.0%
<u>Rice Board:</u>						
Rice Tax	\$511,379.25	\$359,740.39	42.2%	\$3,502,629.92	\$2,608,350.99	34.3%
<u>Ark. Natural & Cultural Resources Grant & Trust:</u>						
Add'l Real Estate Transfer - 80%	\$1,750,771.35	\$1,314,005.23	33.2%	\$9,480,208.47	\$8,886,883.98	6.7%
<u>Parks & Tourism:</u>						
Add'l Real Estate Transfer - 10%	\$218,846.40	\$164,250.65	33.2%	\$1,185,025.95	\$1,110,859.96	6.7%
<u>Natural & Cultural Resources Historic Preservation:</u>						
Add'l Real Estate Transfer - 10%	\$218,846.40	\$164,250.65	33.2%	\$1,185,025.95	\$1,110,859.96	6.7%
<u>Public Health:</u>						
DWI Reinstatement Fee 802/95	\$8,961.75	\$9,433.46	-5.0%	\$150,125.37	\$64,943.19	131.2%
DUI Reinstatement Fee 863/93	\$520.00	\$970.00	-46.4%	\$3,392.00	\$6,100.00	-44.4%
Amusement Machines	\$94,727.50	\$2,970.00	3089.5%	\$157,449.90	\$80,432.50	95.8%
<u>Disease & Pest Control:</u>						
Livestock & Poultry Vacc. Fee	\$39,503.39	\$46,515.30	-15.1%	\$278,414.88	\$275,986.47	0.9%
<u>Petroleum Storage Tank:</u>						
Environmental Assurance Fee	\$598,861.56	\$533,590.97	12.2%	\$3,744,072.66	\$3,784,931.63	-1.1%
<u>Commercial Drivers License:</u>						
Driver's Search Fee	\$162,575.00	\$146,778.16	10.8%	\$969,032.26	\$735,200.84	31.8%
Commercial Drivers License Fee	\$56,273.31	\$61,072.60	-7.9%	\$343,372.49	\$371,929.19	-7.7%
<u>Waste Tire Grant:</u>						
Waste Tire Fee Act 749 of '91	\$392,579.01	\$433,852.54	-9.5%	\$2,374,662.80	\$2,258,213.53	5.2%
District Waste Tire Fee	\$54,956.86	\$37,050.27	48.3%	\$382,401.36	\$361,450.98	5.8%

	December 2014	December 2013	Percent Increase/ (Decrease)	Six Months 2014-2015	Six Months 2013-2014	Percent Increase/ (Decrease)
<u>Department of Environmental Quality Fee:</u>						
Waste Tire Fee 8%	\$34,097.03	\$37,660.83	-9.5%	\$206,213.70	\$195,910.06	5.3%
<u>Swine Testing:</u>						
Swine Testing Fee	\$11.00	\$6.00	83.3%	\$23.00	\$18.00	27.8%
<u>Telecommunication Equipment:</u>						
Local Exchange Carrier Surcharge	\$37,752.83	\$46,139.93	-18.2%	\$235,613.67	\$244,313.95	-3.6%
<u>Conservation Tax:</u>						
Sales & Use Tax - 1/8 cent	\$5,687,967.34	\$5,648,337.05	0.7%	\$33,795,408.01	\$33,418,379.51	1.1%
<u>Arkansas Corn and Grain Promotion:</u>						
Corn & Grain Assessment	\$54,194.58	\$98,629.35	-45.1%	\$594,269.59	\$898,474.39	-33.9%
<u>Catfish Promotion Board:</u>						
Catfish Feed Assessment	\$264.20	\$476.19	-44.5%	\$24,421.60	\$24,243.68	0.7%
<u>Game Protection:</u>						
Fines & Interest	\$72,385.27	\$76,190.93	-5.0%	\$549,199.13	\$544,200.17	0.9%
<u>Public School:</u>						
Amusement Machines				\$30,000.00		
<u>Breast Cancer Research (UMMS):</u>						
Additional Tobacco Tax	\$76,962.81	\$78,957.46	-2.5%	\$458,510.59	\$461,350.71	-0.6%
Breast Cancer/Komen License Plate	\$12,836.63	\$12,583.24	2.0%	\$97,422.27	\$95,928.64	1.6%
<u>Breast Cancer Control (Health Dept.):</u>						
Additional Tobacco Tax	\$275,347.45	\$282,466.24	-2.5%	\$1,640,280.26	\$1,650,325.98	-0.6%
<u>Aging and Adult Services (Meals on Wheels):</u>						
Additional Tobacco Tax	\$200,710.32	\$203,996.85	-1.6%	\$1,182,965.79	\$1,176,810.36	0.5%
<u>UMMS</u>						
Additional Tobacco Tax	\$33,993.34	\$34,868.65	-2.5%	\$202,473.38	\$203,684.63	-0.6%

	December 2014	December 2013	Percent Increase/ (Decrease)	Six Months 2014-2015	Six Months 2013-2014	Percent Increase/ (Decrease)
<u>Property Tax Relief - Amendment 79:</u>						
Sales & Use Tax - 1/2 cent	\$20,736,465.65	\$20,770,288.79	-0.2%	\$123,390,697.41	\$122,887,226.85	0.4%
Dyed Diesel Tax - 87/07	\$58,471.25	\$61,605.73	-5.1%	\$607,269.17	\$615,427.97	-1.3%
<u>Educational Adequacy:</u>						
Sales & Use Tax - 7/8 cent	\$36,292,290.36	\$36,581,465.62	-0.8%	\$216,066,067.73	\$215,464,258.20	0.3%
Dyed Diesel Tax - 87/07	\$102,496.81	\$107,991.16	-5.1%	\$1,064,507.12	\$1,078,809.12	-1.3%
<u>In God We Trust:</u>						
Special License Plate Fee - 727/05	\$5,775.00	\$6,525.00	-11.5%	\$47,813.74	\$45,605.18	4.8%
<u>TOTAL SPECIAL REVENUES COLLECTED</u>	<u>\$123,167,145.10</u>	<u>\$118,396,401.41</u>	<u>4.0%</u>	<u>\$733,653,678.24</u>	<u>\$718,211,260.93</u>	<u>2.2%</u>
<u>Ad Valorem Tax Trusts:</u>						
Private Car Bus & Truck	\$398,859.22	\$75,444.61	428.7%	\$6,242,385.19	\$6,052,876.55	3.1%
<u>AR Medicaid Program Trust:</u>						
Soft Drink Tax	\$2,876,150.18	\$2,813,603.05	2.2%	\$21,308,456.76	\$21,766,811.94	-2.1%
<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						