



ARIZONA DEPARTMENT OF REVENUE

**ANNUAL REPORT
FISCAL YEAR 2018**

YEAR ENDING JUNE 30, 2018

FY 2018 Annual Report

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Director's Message

The Arizona Department of Revenue's (ADOR) Fiscal Year 2018 Annual Report showcases the agency's ongoing mission of ***Serving Taxpayers!*** A vision based on excellence in innovation, customer service and continuous improvement.

I am very proud to report this past fiscal year saw 6.4 million tax documents processed and a record \$17.9 billion collected, which then went back into Arizona's many programs and services.

Four main goals continued to guide ADOR last fiscal year: optimizing taxpayer services, accelerating processing, maximizing taxpayer education and compliance, as well as supporting and championing the agency.

By staying true to these overarching goals, the department's dedicated staff found new ways to eliminate waste and drive efficiencies, which resulted in a number of achievements that enhanced customer service.

The Arizona Department of Revenue remains focused on customer service as it administers the State of Arizona's tax system. Through a forward-leaning approach, the department will continue to evolve as it identifies new ways to deliver better, faster and more cost-effective service for Arizonans.

David Briant

Director

Arizona Department of Revenue

Our Mission:

Serving Taxpayers!

Our Vision:

Funding Arizona's future through excellence in innovation, customer service and continuous improvement

Who We Are

Arizona Department of Revenue is comprised of four divisions aligned with its operating budget and strategic goals: Taxpayer Services, Education and Compliance, Processing and Support. It operates full-service offices in Phoenix and Tucson with a smaller presence in the Phoenix Metro East Valley area. ADOR delivers core business processes entailing efficient tax processing and collection, timely enforcement of tax laws and accurate valuation of property. In addition, it oversees 15 county assessors in the administration of state property tax laws.

Our Mission & Vision

Pursuant to Arizona Revised Statutes (A.R.S.) Titles 42 and 43

Our Goals & Strategies

Goals

Optimize taxpayer services

Accelerate processing

Maximize taxpayer education and compliance

Support and champion the agency mission

Strategies

Reduce customer wait times

Reduce tax return and payment processing times

Help taxpayers comply with the tax laws of Arizona

Modernize and strengthen core programs and infrastructure

Performance Measures

Reduce all taxpayer call center wait times

Reduce processing time for all major tax types

Actual vs. Estimated state tax collections

Complete \$11 million IT infrastructure project by June 30, 2018

What We Do

Taxpayer Services

Customer Care & Outreach

Educates taxpayers and staff about the department's laws, rules and programs; responds to inquiries and provides assistance; issues licenses and registrations; updates taxpayer account information.

Economic Research and Analysis

Provides statistical analysis and research services, including fiscal impact of proposed changes to tax laws; assists in developing technically sound and administratively feasible tax policies and laws.

Legislative Liaison

Coordinates the analysis, research and testimony of tax legislation, analyzes, and tracks bills through the legislative process; coordinates implementation of legislation after passage. Acts as the liaison between legislators and the department, including handling constituent issues for legislators and the Governor's office, and monitoring federal law changes.

Problem Resolution Office

Responds to escalated taxpayer inquiries and resolves complex issues and problems.

Property Tax

Ensures fair and uniform property values for Arizona taxpayers through general oversight of

county assessors and administering Arizona's property tax laws. Determines the valuation of centrally valued properties, including electric generation facilities, telecommunications companies, pipelines, railroads, airlines, mines and water companies.

Tax Research, Policy and Appeals

Reviews and analyzes legislation; assists the department in setting technically sound and administratively feasible tax policies; develops and promulgates administrative rules; provides policy support and interpretative guidance within the department.

Assists taxpayers in resolving their appeals of proposed tax assessments, refund denials and penalty abatement denials and, as appropriate, defends the proposed assessments and denials through the administrative appeals process.

Tobacco Tax Unit

Administers state luxury taxes on tobacco products, and supports Arizona's efforts to meet legal and operational obligations under the Tobacco Master Settlement Agreement.

Unclaimed Property

Collects abandoned property and returns that abandoned property to its rightful owner(s).

What We Do

Processing

Document Preparation

Opens, batches and processes tax documents; handles the department's mail services; identifies errors in documents before data entry occurs.

ADOR Treasury (Remittance and Data Entry)

Responsible for depositing all tax revenue and entering taxpayer data.

Error Resolution

Ensures accuracy in the processing of returns and payments for the four largest tax types.

Records Management

Responsible for filing, maintaining, storing and disposal of all tax documents; provides internal access to tax returns and license applications; develops customized records retention and disposition schedules.

What We Do

Education and Compliance

Audit

Educates taxpayers and promotes compliance with Arizona tax laws by reviewing and auditing corporate and individual income tax returns; transaction privilege tax and withholding filing; investigates and prevents fraudulent tax activity; assists corporate taxpayers in resolving appeals.

Collections

Collects delinquent returns and tax liabilities; educates and assists taxpayers in understanding tax liability; administers the state's Debt Set-Off Program, which offsets income tax refunds to pay for debts owed by taxpayers (child support, fees, violations) to participating state agencies and municipalities.

Education and Outreach

Provides educational programs for optimizing and maximizing the agency's mission; offers specialty tax programs that support taxpayer education and compliance with the tax laws of Arizona--all of which are conducted with the goal of building and maintaining strong partnerships with Arizona cities, towns and counties.

What We Do

Support

Budget

Monitors current year expenditures against the approved budget, and coordinates preparation of the upcoming executive budget request.

Communications

Creates, manages, facilitates and delivers the department's internal and external multimedia communications.

Continuous Improvement

Provides professional development in continuous improvement, models and encourages continuous improvement. Assists work units to map and improve processes to deliver superior customer value.

Facilities Management

Coordinates building maintenance; oversees construction and building renewal projects; receives and records all building deliveries; participates in safety and risk management issues; manages building security assets such as security guards, as well as cameras and access controls.

Financial Services

Reconciles, distributes, and reports tax dollars deposited to the State's financial institution; manages the department's accounting, payroll and procurement functions.

Hearing Office

Holds hearings and issues written decisions on protests of department assessments and refund denials relating to individual income and withholding tax. Handles corporate income tax protests of assessments and refund denials.

Human Resources

Manages strategic and operational aspects in personnel administration while providing a collaborative partnership with employees in areas such as benefits, employee relations, recruitment and engagement.

Information Technology

Provides information security, application development and support, customer service, project management and business analysis.

Internal Audit

Conducts financial, operational, investigative and consultative reviews of agency practices, policies and procedures.

Our Successes

Vehicle Use Tax Calculator

In 2018, the Arizona Department of Revenue (ADOR) partnered with the Arizona Department of Transportation (ADOT) to create a one-stop shop for Arizona motorists who purchase vehicles from out of state and have to pay vehicle use tax (VUT). To accomplish this task, ADOR staff planned, created and launched the VUT calculator at all ADOT centers in the state. It is also available on AZDOR.gov to taxpayers who want to determine tax prior to making a purchase out of state.

Previously, Arizonans paid two separate bills through the two agencies; however, this new centralized process replaced manual calculations with a more efficient process that saves Arizona money and reduces taxpayer frustration.

Transaction Privilege Tax Enhancements

For fiscal year 2018, ADOR collected \$10.9 billion in transaction privilege tax (TPT), which is a result of the agency's TPT processing enhancements. In 2017, ADOR completed full implementation of TPT reform for 91 municipalities under a state-wide TPT system, completing one of the largest tax administration reforms in decades.

As the single point of administration and collection of state and city transaction privilege taxes for all business in the state, this streamlined program has benefited local

governments because they do not require extra city staff to perform TPT services that include processing tax returns, answering taxpayer inquiries, education and outreach and collection services.

Unclaimed Property

Arizona Department of Revenue continues its goal of helping people recover unclaimed property that is rightfully theirs.

During the 2018 fiscal year, ADOR returned a record \$64.3 million in unclaimed property, which exceeded the \$57 million in fiscal year 2017. Amounts given back to people ranged from one dollar to \$1.2 million. In the past three fiscal years, approximately \$180 million has been returned to individuals and businesses unaware of the funds' existence.

Modernization

In 2018, ADOR's Information Technology team finalized major improvements to the department's technology infrastructure. The need to modernize and develop technical and operational excellence in our workforce is critical to enhancing our tax systems and the security of confidential taxpayer information. Since the move for modernization began in December 2015, our IT team has a total of 111 major infrastructure and application improvements that optimize taxpayer services, accelerate

processing, maximize taxpayer education and compliance, and support and champion the agency's mission of serving taxpayers.

Debt Set-Off

The Arizona Department of Revenue's Debt Set-Off Program serves as an important support mechanism for agencies that represent family services, courts, city utilities and even emergency response departments. Through this program, \$46.1 million was secured in fiscal year 2018 for 336 agencies, an increase from \$41.8 million in fiscal year 2017. For the past three fiscal years, the program has recovered more than \$136.5 million.

Tax Fraud Prevention

Taxpayer privacy remains a priority at ADOR, including protecting taxpayers from identity theft, which is a key part of the agency's advanced fraud protection program. The face of tax fraud continues to evolve, but ADOR's fraud prevention program is always introducing new counter measures.

Overall, \$11.3 million was recovered from individual income tax fraud prevention in fiscal year 2018 and more than \$100 million since 2015.

Efficiency Bill 1293

Important legislation passed during the 2018 Legislative Session is Senate Bill (SB) 1293, also referred to as the ADOR administrative efficiency

bill. This key legislation contains many provisions that will help remove government burdens on taxpayers, help taxpayers more easily comply with Arizona tax laws and increase the efficiency of the department.

Among a number of provisions, SB 1293:

- Simplifies the exempt-organization statutes by removing the requirement for most tax-exempt organizations to file information returns (Form 99) and repealing and amending obsolete sections of statute.
- Allows for certain ADOR notices required to be sent by certified mail to be issued by electronic means, including audit deficiency assessments, notice and sale of seized property as well as a change of valuation for property tax purposes. However, the taxpayer still has the option of requesting this information by US postal service.
- Allows for the collection of state and municipal VUT at the time of registration of a vehicle at the Motor Vehicle Division (MVD) – the ADOR/MVD Vehicle Use Tax project.

Reduced Call Center Wait Times

A core pillar of ADOR is to work at the speed of business to serve Arizona's taxpayers. The department's mission statement, "Serving Taxpayers!" demonstrates the desire to succeed in providing quality customer service. Therefore,

one of the agency's ongoing initiatives was to reduce call center queries from an average of 45 minutes to under a minute. During fiscal year 2018, call center wait times dropped to a 3.7 minute average time and to under a minute by the end of fiscal year 2018.

Residential Rental Bulk Upload

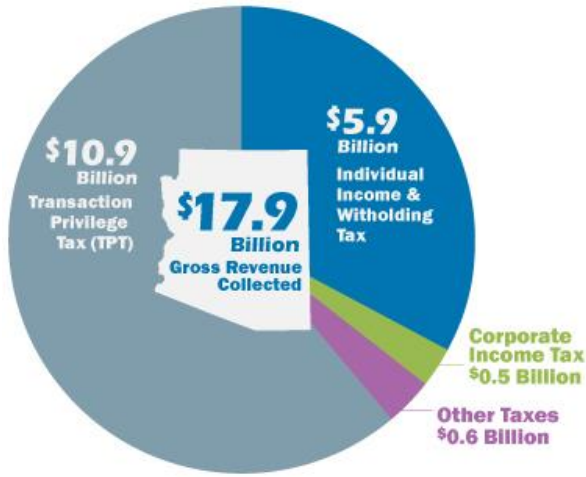
In January 2018, ADOR launched its new E-file Solution, also referred to as Residential Rental Bulk Upload, as part of its mission to accelerate processing times. This program is designed to allow a more simplified process for property

management companies (PMCs) to file and pay on behalf of their clients through AZTaxes.gov.

With the launch of the program, ADOR also delivered on its promise to maximize taxpayer education and compliance. Our Education & Outreach unit held several workshops with successful turnout to ensure PMCs were properly registered on AZTaxes.gov and understand how to engage and disengage in the bulk upload filing and payment process.

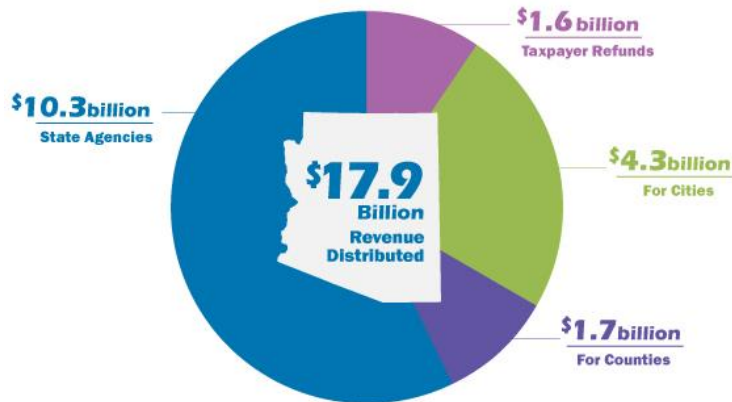
Agency Highlights

Total Gross Revenue Collected



Detailed gross revenues are reported under [TABLE 1](#)

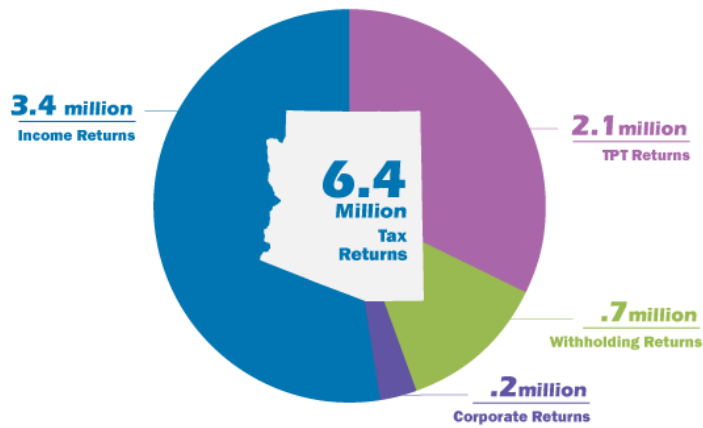
Total Revenue Distributed



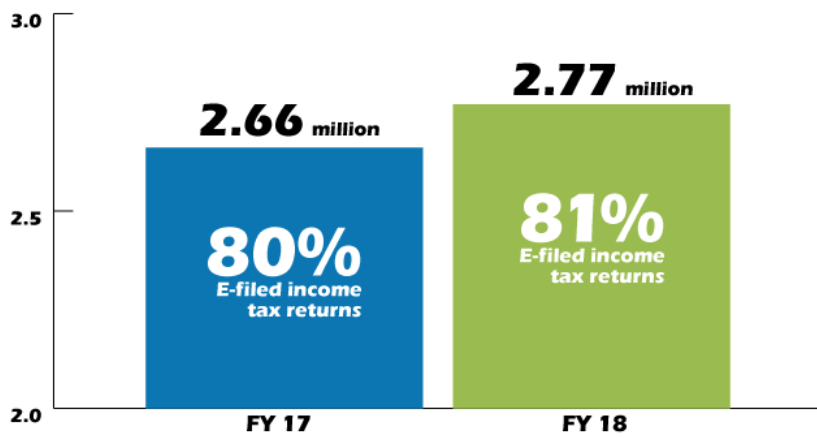
**Figures drawn from [Strategic Plan Update FY 2019](#)

Processing Highlights

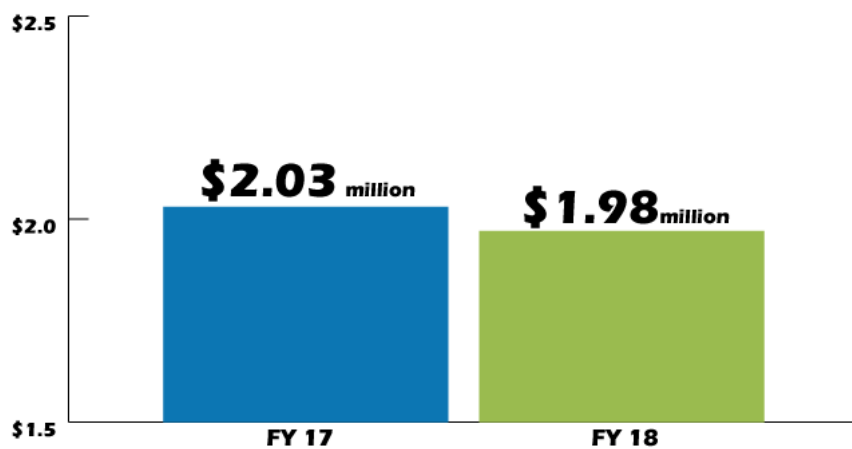
Total Number of Tax Returns Processed



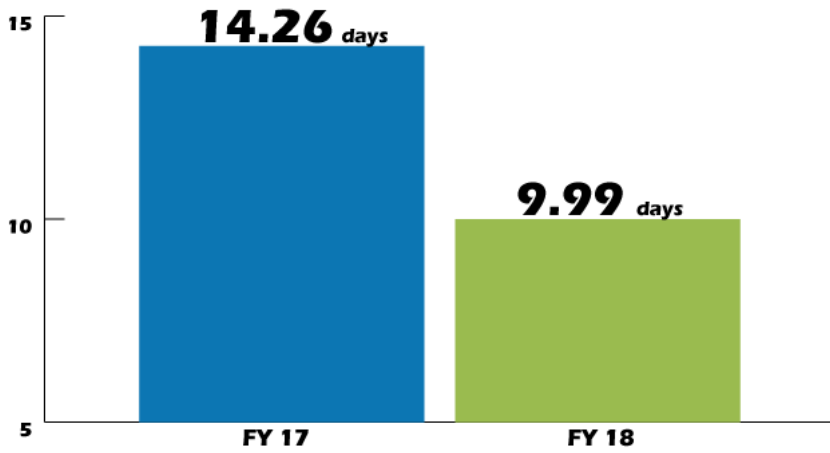
Total Number of E-Filed Income Tax Returns Received (in Millions)



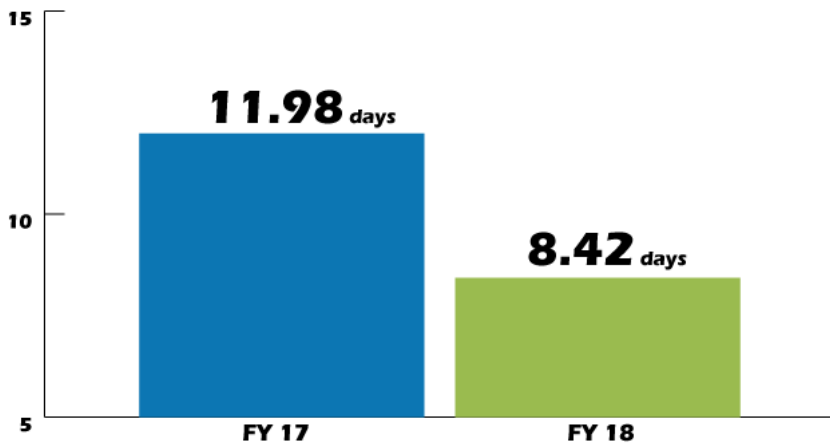
Total Number of Individual Income Tax Refunds (in Millions)



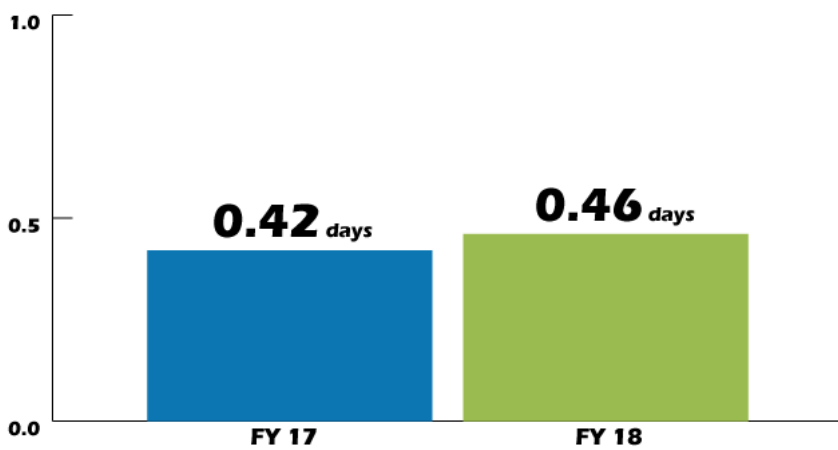
Average Time to Issue Tax Refunds (Calendar Days)



Average Days to Process Individual Income Tax Refunds from Electronic Returns (Calendar Days)

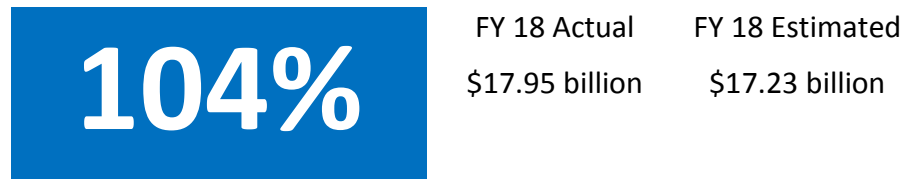


Average Days to Process TPT Electronic Returns (Calendar Days)

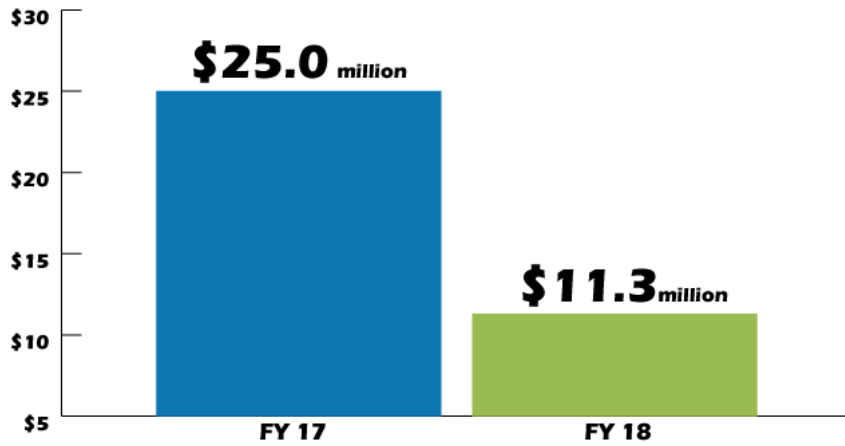


Education and Compliance Highlights

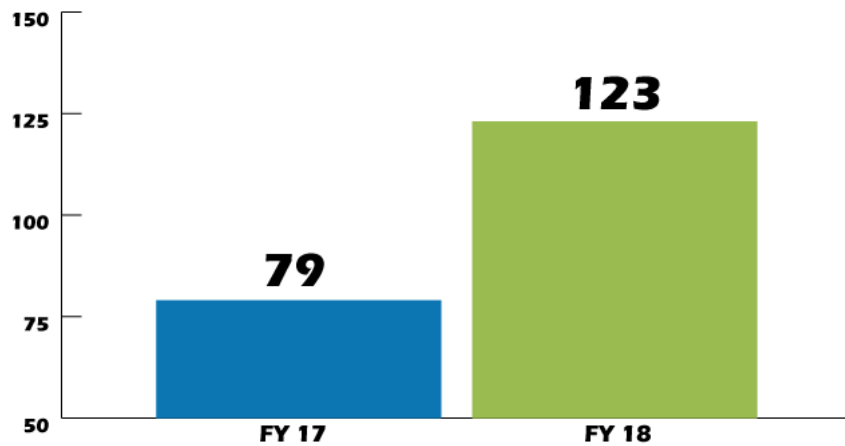
Actual vs Estimated State Tax Collection



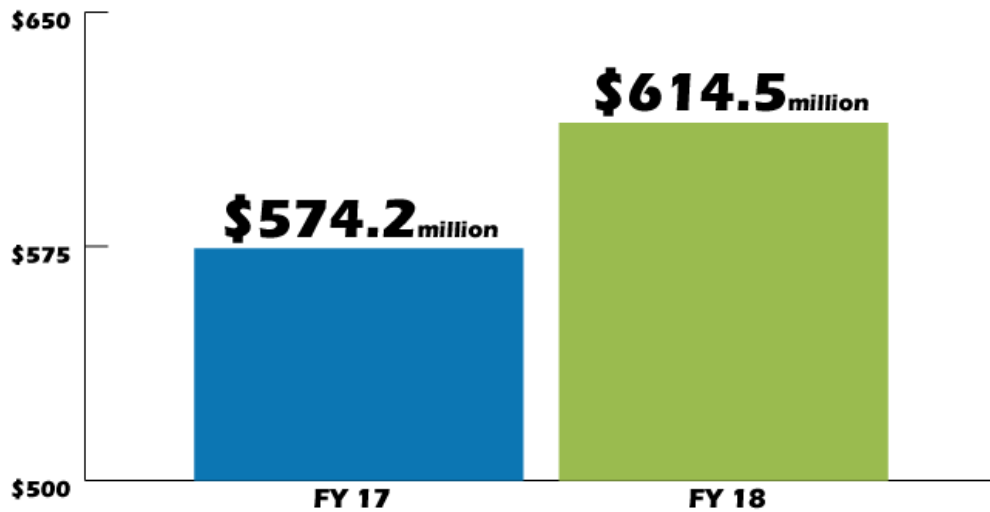
Dollars Recovered from Individual Income Tax Fraud Prevention (in Millions)



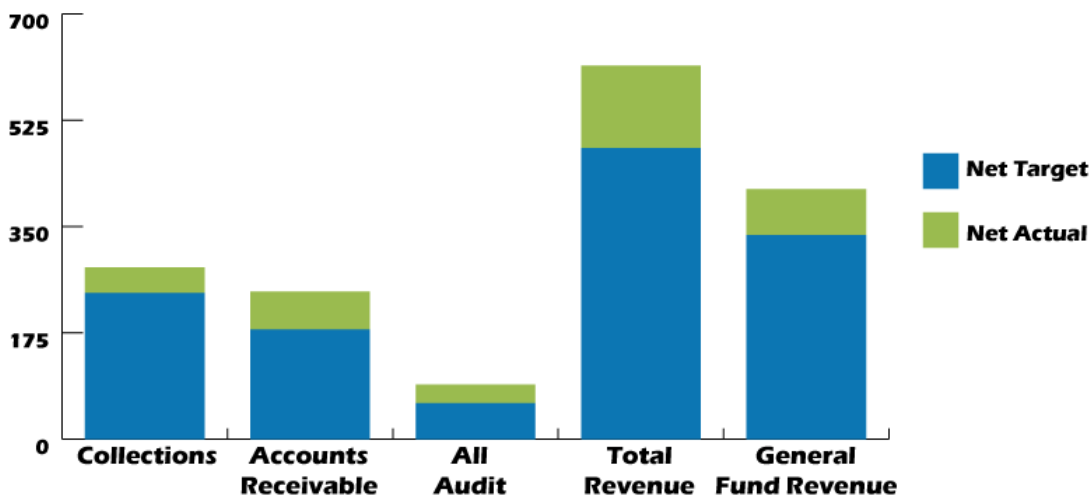
Number of Outreach Events Conducted



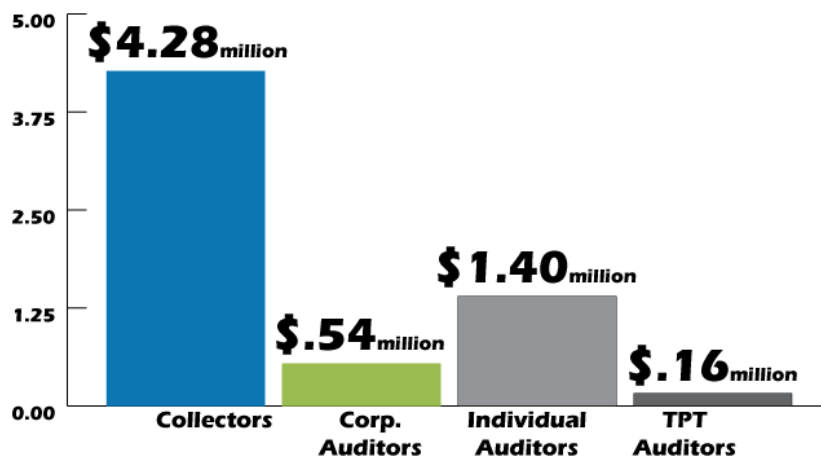
Fiscal Year 18 Net Enforcement Revenue



Total Net Enforcement Dollars



Average Gross Collections Generated by Collectors and Auditors (in Millions)

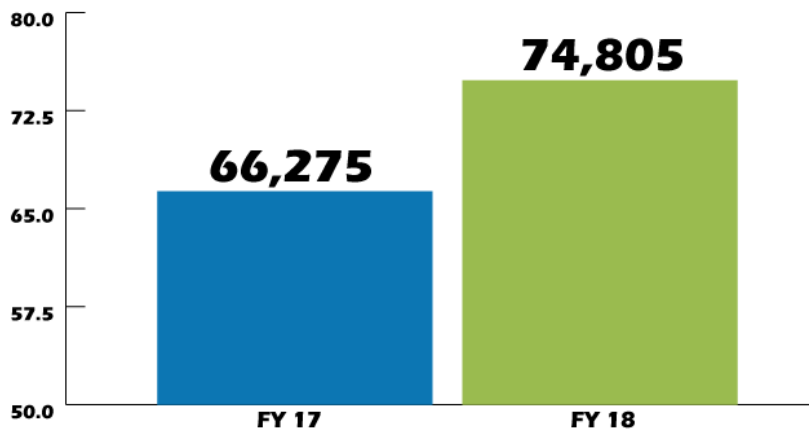


Note:

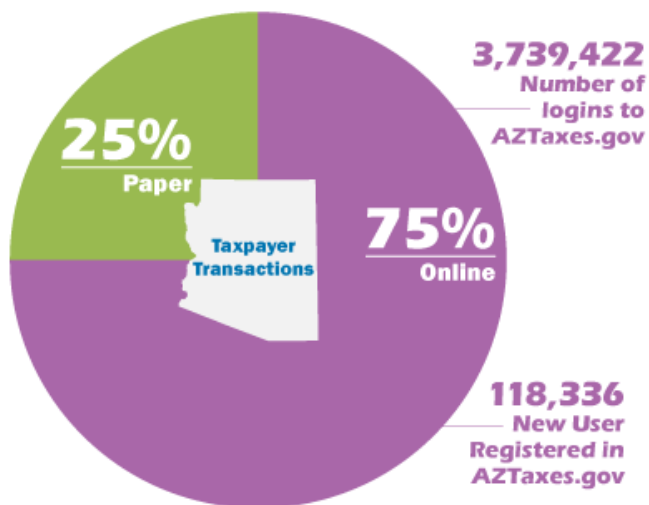
- In previous years, the figures reported did not include supervisors, managers, or Audit Processing, Data Analytics or Outreach personnel.
- The figures above include ALL Collections staff, including Audit Processing and Data Analytics Teams.
- Audit: The figures above include ALL staff in TPT Audit, Individual/ Withholding Audit and Corporate Audit.

Taxpayer Services Highlights

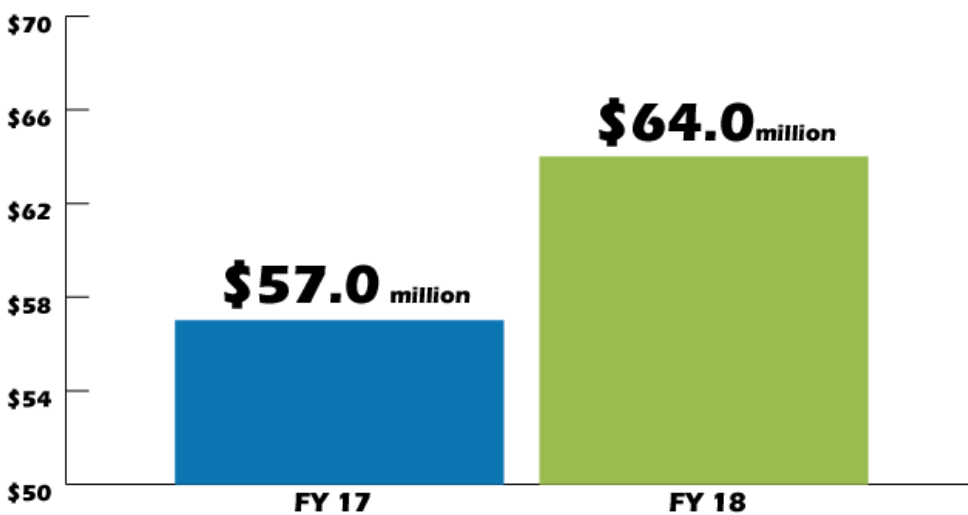
Number of New Business Licenses Processed



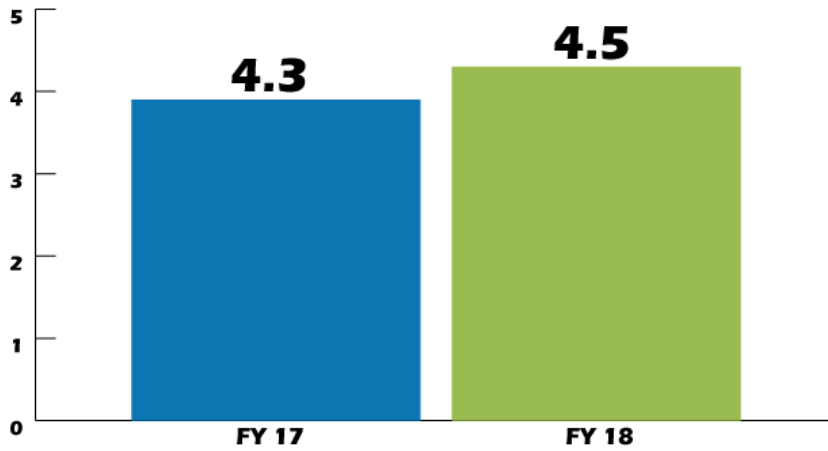
Percentage of Online Transactions



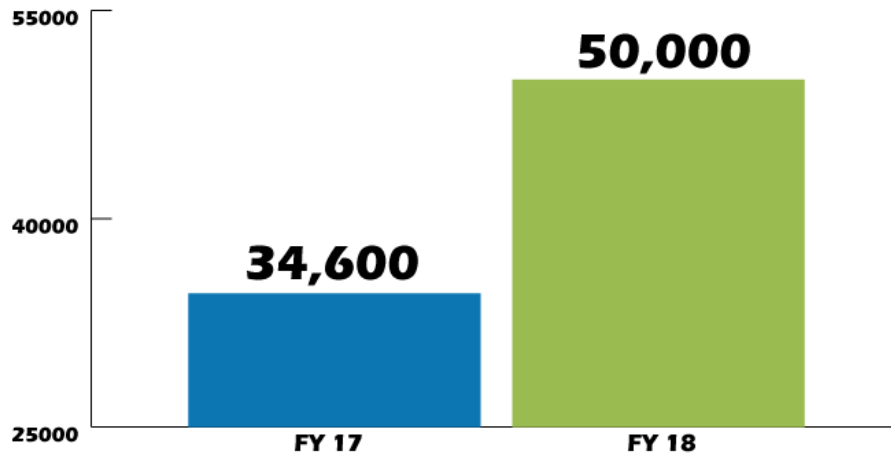
Unclaimed Property Dollars Returned to Customers



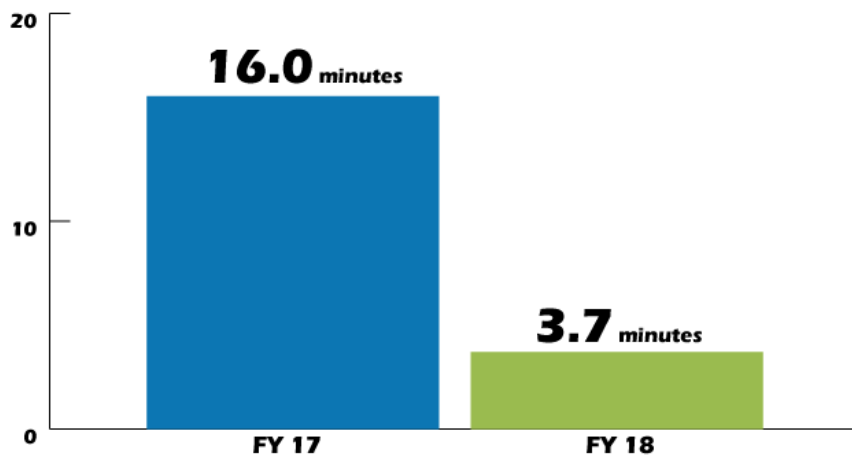
Satisfaction Rating for Taxpayer Services Division



Average Number of Phone Calls Answered Monthly



Average Customer Phone Call Wait Time



	FY 2017	FY 2018
Calls Answered	333,719	364,701
Emails Answered	11,122	18,684
Customers Assisted at the Lobby	12,000	15,804
Customers Assisted at the Walk-in Offices	14,128	11,731
Tax Practitioner Hotline Inquires	8,996	10,421
Written Inquires Answered	11,649	17,884
Power of Attorney Forms Processed	16,605	22,223
Switchboard Calls Answered	1,700	1,543

Miscellaneous Taxes

Bingo Collections

The tax on state licensed bingo operations is based on a multi-tiered licensing structure. There are three classes of bingo licenses, each of which has a different tax rate.

Each licensee's tax rate is based on bingo receipts. Class A licensees, whose gross receipts do not exceed \$15,600 per year, are taxed at 2.5 percent of adjusted gross receipts. (Adjusted gross receipts are the monies left after paying prizes.) Class B and Class C licensees are also taxed on gross receipts. Class B licensees, whose gross receipts do not exceed \$300,000, are taxed at 1.5 percent of their gross receipts. Class C licensees, whose gross receipts exceed \$300,000 per year, are taxed at 2 percent of gross receipts from bingo.

All taxes collected are deposited in the state general fund. (Refer to Table 40.)

Miscellaneous Taxes

Luxury Tax Collections

Arizona's luxury tax applies to cigarettes, other tobacco products and alcoholic beverages. The department is responsible for issuing tobacco licenses and stamps and collecting taxes on tobacco products and alcoholic beverages. The department also investigates and confiscates contraband tobacco products. As of August 2017, all tobacco filing payments, stamp orders and required reports are performed 100 percent electronically.

Monies collected and distributed from luxury tax:		
Fund	Amount	Due to the passage of...
Prop 204 Protection Account	\$37.0 million	(Proposition 303 in 2002)
Medically Needy Account	\$23.8 million	(Proposition 303 in 2002)
Emergency Health Services	\$17.6 million	(Proposition 303 in 2002)
Health Research	\$4.4 million	(Proposition 303 in 2002)
Health Education	\$1.8 million	(Proposition 303 in 2002)
Medically Needy Fund	\$43.6 million	(Tobacco Tax and Health Care Initiative in November 1994)
Health Education Fund	\$14.3 million	(Tobacco Tax and Health Care Initiative in November 1994)
Health Research Fund	\$3.1 million	(Tobacco Tax and Health Care Initiative in November 1994)
Corrections Fund	\$30.8 million	(Legislature in 1984 to pay for prison construction)
Drug Treatment and Education Fund	\$9.6 million	(Proposition 200 in 1994)
Corrections Revolving Fund	\$3.8 million	(Proposition 200 in 1994)
Smoke Free AZ Fund	\$2.8 million	(Proposition 201 in 2006)
Early Childhood Development and Health Fund	\$121.6 million	(Proposition 203 in 2006)
State General Fund	\$58.0 million	

(Refer to Table 41.)

Unclaimed Property Collections and Distributions

Responsibilities of the Unclaimed Property Unit include the collection, safekeeping and disposition of abandoned property and escheated estates.

The Unclaimed Property staff receives and maintains records related to unclaimed funds along with other intangible and tangible personal property that is presumed to be abandoned. This property is received from business associations, banking and financial institutions, insurance companies, fiduciaries, state courts and governmental agencies.

Common examples of unclaimed property are:

- State warrants not cashed after six months;
- Payroll checks written to employees not cashed after one year;
- Contents of safe deposit boxes on which rent has not been paid for three years;
- Government and Court property not claimed in two years;
- Stock or other equity interest in a business association or financial institution with no activity for three years;
- Bank or credit union accounts with no activity for three years;
- Cashier and other official checks not cashed in three years;
- Checks written to vendors or customers not cashed after three years;
- Money orders not cashed in three years;
- Traveler's checks not cashed in fifteen years;

An owner may file a claim to recover property within thirty-five years after the final day of the fiscal year in which the department received said property.

Escheated Estates

In addition to their Unclaimed Property responsibilities, staff members also establish and maintain records of escheated estates. An escheated estate is created when a person dies without leaving a will and has no known heirs. When this condition exists, his or her property reverts to the state as the original and ultimate proprietor after seven years. Funds received from escheated estates are deposited into the Permanent State School Fund. (Refer to Table 42.)

Waste Tire Fee Distributions

The Arizona waste tire fee is a fee applied to the sale of new motor vehicle tires. The fee is to be collected quarterly at a rate of two percent of the purchase price not to exceed two dollars per tire.

During fiscal year 2018, the department collected \$9,874,138 and distributed 3.5% to the Arizona Department of Environmental Quality with the remainder being distributed to the counties based on the number of motor vehicles registered in the county. (Refer to Table 43.)

The distribution is performed quarterly.

TABLE 1
REVENUE SUMMARY
GROSS REVENUE COLLECTED
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18

SOURCE	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX					
Distribution Base	\$1,750,515,866	\$1,836,707,857	\$1,907,097,530	\$1,986,128,100	\$2,112,379,328
Nonshared Portion	3,186,969,414	3,285,088,928	3,368,394,664	3,485,921,977	3,716,646,924
Use Tax	235,984,933	281,143,731	283,352,073	300,976,461	327,236,379
Education Tax	601,853,602	626,400,822	645,012,218	670,788,089	\$712,903,811
Temporary Tax (4)	8,422,920	1,760,338	198,681	(246,291)	184,694
Undistributed Estimated					
Transaction Privilege Tax	(25,642,747)	62,907	13,607,599	43,648,810	23,099,672
Other State Revenue	41,685,649	44,364,312	46,467,006	50,569,550	58,341,189
County and City Collections	1,303,960,087	1,375,048,446	1,484,362,650	2,530,137,765	3,960,062,470
Subtotal	\$7,103,749,724	\$7,450,577,341	\$7,748,492,421	\$9,067,924,461	\$10,910,854,468
INCOME TAX					
Withholding	\$3,580,656,587	\$3,699,577,473	\$3,850,489,512	\$4,061,373,494	\$4,300,957,448
Individual	1,131,388,277	1,297,323,652	1,412,002,626	1,403,176,562	1,634,544,924
Corporate	705,730,762	788,991,384	700,118,169	525,414,051	493,937,319
Subtotal	\$5,417,775,626	\$5,785,892,509	\$5,962,610,307	\$5,989,964,107	\$6,429,439,691
LUXURY TAX					
Spirituos Liquor	\$33,588,102	\$33,963,657	\$34,551,657	\$35,901,436	\$37,633,609
Vinous Liquor	15,583,934	15,624,518	16,160,560	16,579,025	16,898,323
Malt Liquor	21,974,061	21,682,060	21,568,413	21,645,309	21,845,962
Tobacco - All Types (1)	327,788,207	331,926,341	341,591,816	341,844,433	332,995,430
Licensing	8,198	6,775	6,625	6,800	5,900
Subtotal	\$398,942,502	\$403,203,351	\$413,879,071	\$415,977,004	\$409,379,224
UNCLAIMED PROPERTY					
Estate (3)	\$0	\$0	\$0	\$0	\$0
Unclaimed Property	113,119,156	126,763,806	149,833,143	136,129,323	176,837,283
Escheated Estates	365,267	38,668	17,759	13,356	349,591
Subtotal	\$113,484,423	\$126,802,474	\$149,850,902	\$136,142,679	\$177,186,874
OTHER REVENUES					
Bingo	\$521,583	\$507,212	\$476,079	\$486,660	\$473,647
Flight Property Tax	12,974,652 (5)	9,727,092	11,114,322	10,307,778	13,003,735
Private Car Tax	(1,061,682) (5)	3,484,442	(189,264)	1,726,458	2,038,908
Nuclear Plan Assessment	----- (6)	4,673,096 (6)	2,412,474	2,503,140	2,526,277
Waste Tire	9,009,694	8,906,743	9,668,642	9,679,319	9,874,138
Subtotal	\$21,444,247	\$27,298,585	\$23,482,253	\$24,703,355	\$27,916,705
TOTAL (2)	\$13,055,396,522	\$13,793,774,259	\$14,298,314,954	\$15,634,711,606	\$17,954,776,962

(1) Figures represent gross tobacco revenue less administrative expenses.

(2) All revenues collected by the Department of Revenue, including those which are later refunded or distributed.

(3) Arizona's estate tax was effectively repealed January 1, 2005, following the elimination of the Federal State Death Tax Credit by Congress.

(4) On May 18, 2010, voters approved Proposition 100 which temporarily increased the state transaction privilege and use tax rates on most transactions by one percentage point beginning June 1, 2010, and ending May 31, 2013.

(5) In FY13, \$2,473,651.23 of the money deposited into Private Car Tax should have been deposited into Flight Property Tax.

A correcting transfer was made in FY14.

(6) The Nuclear Plan Assessment revenue was received after the final deposit for FY14.

For additional detail on the current year revenue, please refer to the appropriate section within this report.

Figures may not add to total due to rounding.

TABLE 2
NET REVENUE TO STATE GENERAL FUND
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18

SOURCE	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Transaction Privilege, Use, and Severance Tax	\$4,026,707,269	\$4,199,713,199	\$4,309,504,675	\$4,471,914,020	\$4,772,442,933
Undistributed Estimated Transaction Privilege Tax	(25,642,747)	62,907	13,607,599	43,648,810	23,099,672
Income Tax	3,445,061,022	3,783,445,387	3,906,333,351	3,813,614,083	4,214,804,468
Luxury Tax	58,711,664	56,746,947	58,168,800	57,610,211	58,013,734
Estate Tax (1)	0	0	0	0	0
Unclaimed Property	49,165,753	54,034,910	64,941,156	48,834,770	81,318,220
Bingo	521,583	507,212	476,079	486,660	473,647
Private Car Tax	(1,061,682) (2)	3,484,442	(189,264)	1,726,458	2,038,908
Nuclear Plan Assessment	----- (3)	4,673,096 (3)	2,412,474	2,503,140	2,526,277
Total	\$7,553,462,862	\$8,102,668,100	\$8,355,254,870	\$8,440,338,152	\$9,154,717,859

(1) Arizona's estate tax was effectively repealed January 1, 2005, following the elimination of the Federal State Death Tax Credit by Congress.

(2) In FY13, \$2,473,651.23 of the money deposited into Private Car Tax should have been deposited into Flight Property Tax.

A correcting transfer was made in FY14.

(3) The Nuclear Plan Assessment revenue was received after the final deposit for FY14.

Figures may not add to total due to rounding.

TABLE 3
GROSS COLLECTIONS OF AUDIT ASSESSMENTS AND DELINQUENT TAX
FISCAL YEAR 2016-17 AND FISCAL YEAR 2017-18

GROSS COLLECTIONS	FY2016-17	FY2017-18	% CHANGE
Collections	\$229,545,950	\$282,414,256	23.0%
Audit	\$93,856,164	\$100,781,529	7.4%
Accounts Receivable	\$263,946,485	\$242,605,324	-8.1%
TOTAL GROSS COLLECTIONS	\$587,348,599	\$625,801,110	6.5%
ADJUSTMENTS (1)			
Duplication, Credit Audits and Other Adjustments As Reported	\$13,158,041	\$11,294,612	-14.2%
TOTAL ADJUSTED NET ENFORCEMENT COLLECTIONS (2)	\$574,190,558	\$614,506,497	7.0%

(1) Audits resulting in credit adjustments are subtracted to produce an actual figure representing the net gain to the state from the Audit Division's efforts.

(2) Actual amounts resulting from the department's enforcement effort.

TABLE 4
GROSS TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18

SOURCE	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Distribution Base	\$1,750,515,866	\$1,836,707,857	\$1,907,097,530	\$1,986,128,100	\$2,112,379,328
Nonshared	3,186,969,414	3,285,088,928	3,368,394,664	3,485,921,977	3,716,646,924
Use Tax	235,984,933	281,143,731	283,352,073	300,976,461	327,236,379
SUBTOTAL	\$5,173,470,213	\$5,402,940,516	\$5,558,844,267	\$5,773,026,539	\$6,156,262,631
Education Tax	\$601,853,602	\$626,400,822	\$645,012,218	\$670,788,089	\$712,903,811
Temporary Tax (1)	8,422,920	1,760,338	198,681	-246,291	184,694
Undistributed Estimated Payment	(25,642,747)	62,907	13,607,599	43,648,810	23,099,672
Telecommunications Devices	4,865,666	4,852,778	4,641,805	4,405,381	4,386,029
911 Excise	17,109,403	15,959,537	15,854,142	16,066,188	15,713,206
911 Prepaid Wireless	-----	1,891,140	1,840,984	1,744,471	1,656,263
Municipal Water	2,428,062	2,455,869	2,197,353	2,446,164	2,522,345
Nursing Facility Assessment	17,262,306	19,064,855	21,932,723	25,907,345	29,911,948
Jet Fuel Tax					4,151,398
Waste Tire Accounts Receivable Collections	20,212	140,133	0	0	0
GROSS STATE COLLECTIONS	\$5,799,789,636	\$6,075,528,895	\$6,264,129,771	\$6,537,786,696	\$6,950,791,998
Municipal Privilege Tax (2)	\$546,725,301	\$583,920,974	\$661,959,571	\$1,674,208,729	\$3,049,587,640
County Transaction Privilege Taxes	757,234,786	791,127,472	822,403,079	855,929,036	910,474,830
COUNTY AND CITY COLLECTIONS	\$1,303,960,087	\$1,375,048,446	\$1,484,362,650	\$2,530,137,765	\$3,960,062,470
TOTAL DEPARTMENT OF REVENUE RECEIPTS	\$7,103,749,723	\$7,450,577,341	\$7,748,492,421	\$9,067,924,461	\$10,910,854,468

(1) On May 18, 2010, voters approved Proposition 100 which temporarily increased the state transaction privilege and use tax rates on most transactions by one percentage point beginning June 1, 2010, and ending May 31, 2013.

(2) The Municipal Collection program expanded to more cities in FY15 and FY16 and all cities during FY17.

TABLE 5
COUNTY TRANSACTION PRIVILEGE TAXES
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18

SOURCE	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Apache County Excise Tax	1,308,856	1,213,088	1,270,948	1,170,231	1,113,102
Cochise County Excise Tax	6,928,647	7,102,794	6,643,893	6,666,951	6,846,382
Coconino County Excise Tax	12,245,309	13,418,497	14,098,449	15,045,142	16,318,485
Coconino County Jail Tax	12,243,833	13,414,793	14,098,398	15,042,544	16,318,936
Coconino County Capitol Projects Tax (2)	3,058,840	1,301,271	22,333	18,873	6,489
Coconino County Road Tax		2,973,234	8,383,982	9,125,796	10,016,996
Gila County Excise Tax	3,045,271	2,830,513	2,753,057	2,991,169	3,100,874
Gila County Road Tax (2)	3,131,228	1,809,066	(29,783)	16,279	6,932
Gila Road Extension Tax		1,131,853	2,911,251	3,090,119	3,207,537
Graham County Excise Tax	2,130,788	1,937,227	1,817,098	1,851,346	1,986,602
Graham County Jail Tax			1,563,730	1,836,109	1,973,205
Greenlee County Excise Tax	2,345,102	1,491,594	1,082,154	984,583	1,331,143
La Paz County Excise Tax	1,165,099	1,150,267	1,214,082	1,287,477	1,290,549
La Paz County Jail Tax	1,165,098	1,150,262	1,214,081	1,287,476	1,290,453
La Paz County Health Services District (2)	26	6,641	316	181,183	5
La Paz County Judgment Tax	2,215,639	2,217,941	2,391,850	2,364,564	2,583,113
Maricopa County Road Tax (2)	(127,766)	(144,505)	56,955	213,142	164,086
Maricopa County Road Tax Extension	365,688,468	382,335,381	396,752,859	413,857,577	438,490,074
Maricopa County Stadium Tax (2)	6	41	7	167	-133
Maricopa County Jail Tax	133,581,417	140,021,448	145,509,977	151,921,689	161,042,269
Maricopa County Rental Car Surcharge	5,387,697	4,906,997	4,798,661	4,751,256	5,861,075
Mohave County Excise Tax	6,263,993	6,337,181	6,351,163	6,486,959	7,230,142
Navajo County Excise Tax	6,667,433	6,674,867	6,365,510	6,513,292	7,244,757
Pima County Hotel Tax	6,290,212	6,160,652	6,668,021	6,843,613	6,270,563
Pima County Rental Car Surcharge	1,389,855	1,384,095	1,467,710	1,446,298	1,530,067
Pima County R.V. Surcharge (2)	121,726	137,298	144,535	161,345	70,889
Pima County Road Tax	72,390,485	74,197,062	75,057,037	76,888,239	82,259,669
Pinal County Excise Tax	13,594,230	13,936,172	14,512,165	14,888,202	16,238,503
Pinal County Health Services District	2,713,674	2,778,759	2,884,216	2,988,799	3,242,360
Pinal County Road Tax	14,110,597	14,450,578	15,394,520	15,650,739	17,084,811
Pinal County Transportation Tax (1)					2,562,160
Santa Cruz County Excise Tax	2,685,361	2,504,647	2,654,133	2,554,041	2,543,104
Santa Cruz County Jail Tax	2,684,802	2,503,979	2,653,509	2,545,734	2,542,616
Yavapai County Excise Tax	14,145,870	14,951,596	16,014,676	16,790,311	18,170,764
Yavapai County Jail Tax	7,072,702	7,474,794	7,996,006	8,404,331	9,083,716
Yuma County Excise Tax	11,710,103	11,857,358	12,141,266	12,542,284	12,829,893
Yuma County Jail Tax	11,710,110	11,859,175	12,140,191	12,542,317	12,829,924
Yuma County Capitol Projects Tax (2)	3,243	13,600	9,010	602	210
Yuma County Health Services District	2,526,105	2,427,008	2,705,311	2,797,071	2,863,555
Sports & Tourism Authority	25,640,725	31,210,248	30,689,801	32,181,191	32,928,949
COUNTY TAX COLLECTIONS	\$757,234,786	\$791,127,472	\$822,403,079	\$855,929,036	\$910,474,829.97

(1) The tax was in place for only a portion of the fiscal year. This figure does not represent a full year's collection.

(2) This county tax has expired. Collections are from periods prior to the expiration.

TABLE 6
STATE TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX RATES
BUSINESS CODES AND TAX RATES
FISCAL YEAR 2017-18

TAXABLE ACTIVITIES	DISTRIBUTION			TOTAL TAX
	BASE	NONSHARED	EDUCATION	
2. Nonmetalliferous Mining, Oil and Gas Production	1.0%	2.125%	0.0%	3.125%
4. Utilities	1.0%	4.0%	0.6%	5.6%
5. Communications	1.0%	4.0%	0.6%	5.6%
6. Transporting	1.0%	4.0%	0.6%	5.6%
7/8. Private Rail Car/Pipelines	1.0%	4.0%	0.6%	5.6%
9. Publishing	1.0%	4.0%	0.6%	5.6%
10. Printing	1.0%	4.0%	0.6%	5.6%
11. Restaurants and Bars	2.0%	3.0%	0.6%	5.6%
12. Amusements	2.0%	3.0%	0.6%	5.6%
14. Personal Property Rentals	2.0%	3.0%	0.6%	5.6%
15. Contracting	1.0%	4.0%	0.6%	5.6%
17. Retail	2.0%	3.0%	0.6%	5.6%
19. Mining Severance	2.0%	0.5%	0.0%	2.5%
25. Hotel/Motel Tax	2.75%	2.75%	0.0%	5.5%
29/30. Use and Use Inventory Tax	0.0%	5.0%	0.6%	5.6%
49. Jet Fuel (per gallon) (1)	\$0.0000	\$0.0000	\$0	\$0.0000
51. Jet Fuel Use (per gallon) (1)	\$0	\$0.0000	\$0	\$0.0000
315. MRRA	2.0%	3.0%	0.6%	5.6%

(1) As of 8/1/2017 the Jet Fuel and Jet Fuel Use tax no longer contribute to the Distribution Base and Nonshared components. Instead the taxes collected are designated for the State Aviation Fund.

TABLE 7
NET TAXABLE SALES
BY TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX CLASSIFICATIONS (1)
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18

CLASSIFICATION	% OF		% OF		% OF		% OF		% OF	
	FY2013-14	TOTAL	FY2014-15	TOTAL	FY2015-16	TOTAL	FY2016-17	TOTAL	FY2017-18	TOTAL
Transporting	\$54,981,256	0.05	\$57,587,947	0.05	\$56,139,179	0.05	39,944,476	0.03	31,021,706	0.03
Mining, Oil & Gas	116,677,749	0.11	111,808,143	0.10	154,946,680	0.14	140,647,661	0.12	154,509,602	0.13
Mining Severance	1,047,580,204	1.01	994,478,291	0.92	607,840,223	0.55	735,086,244	0.64	982,474,677	0.80
Utilities	9,923,489,526	9.57	9,856,234,343	9.11	10,031,988,996	9.02	9,920,286,171	8.59	10,337,793,459	8.38
Communications	2,965,233,344	2.86	2,565,400,083	2.37	2,306,785,802	2.07	2,000,876,650	1.73	2,067,004,664	1.68
Private Car and Pipelines	5,615,642	0.01	6,498,110	0.01	2,576,932	n/a (2)	22,117,166	0.02 (2)	30,130,799	0.02
Publishing	101,751,218	0.10	106,356,511	0.10	105,269,735	0.09	87,179,410	0.08	84,594,831	0.07
Job Printing	321,225,074	0.31	259,671,784	0.24	236,323,892	0.21	237,886,998	0.21	219,209,607	0.18
Restaurants and Bars	11,085,651,538	10.69	12,053,485,604	11.14	12,715,254,185	11.44	13,571,567,249	11.75	14,347,556,418	11.64
Amusements	1,096,945,152	1.06	1,252,513,666	1.16	1,342,699,886	1.21	1,323,661,174	1.15	1,445,107,369	1.17
Commercial Lease (3)	1,553	n/a (2)	5,572	n/a (2)	1,802	n/a (2)	50,040	n/a (2)	(4,139)	n/a (2)
Personal Property Rentals	3,355,048,345	3.23	3,453,882,481	3.19	3,689,976,381	3.32	3,947,159,693	3.42	4,276,040,464	3.47
Contracting	11,269,502,981	10.86	10,653,405,099	9.84	9,601,228,346	8.64	10,252,612,975	8.88	11,801,257,512	9.57
Retail	55,257,510,004	53.26	58,463,542,614	54.01	61,614,309,285	55.42	63,922,405,836	55.33	67,429,684,554	54.68
MRRR Amount (5)	-----		26,816,169	0.02	160,124,937	0.14	155,623,986	0.13	167,434,052	0.14
Hotel/Motel	2,334,372,656	2.25	2,675,509,733	2.47	2,819,143,473	2.54	3,058,662,711	2.65	3,342,980,279	2.71
Rental Occupancy Tax (4)	(84)	n/a (2)	0	n/a (2)	(503,163)	n/a (2)	0	n/a (2)	(269)	n/a (2)
Use Tax	4,749,508,210	4.58	5,659,093,999	5.23	5,703,364,767	5.13	6,069,073,494	5.25	6,590,501,344	5.34
Use Tax-Utilities	62,511,267	0.06	48,069,635	0.04	38,944,743	0.04	34,764,087	0.03	2,511,671	n/a (2)
TOTAL	\$103,747,605,636	100.00	\$108,244,359,783	100.00	\$111,186,416,081	100.00	\$115,519,606,020	100.00	\$123,309,808,597	100.00

(1) Net taxable sales are based upon tax receipts.

(2) Percent of total is less than 0.01%.

(3) Commercial Lease rate dropped to 0% effective July 1, 1997.

(4) Effective November 1, 2006, this tax was repealed

(5) This tax was in place for only a portion of the fiscal year in FY15.

Figures may not add to total due to rounding.

TABLE 8
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS BY CLASS
FISCAL YEAR 2017-18

CLASSIFICATION	DISTRIBUTION		TOTAL COLLECTIONS
	BASE	NONSHARED	
Transporting	\$310,217	\$1,240,868	\$1,551,085
Nonmetal Mining, Oil and Gas	1,545,096	3,283,329	4,828,425
Mining Severance	19,649,494	4,912,373	24,561,867
Utilities	103,377,935	413,511,738	516,889,673
Communications	20,670,047	82,680,187	103,350,233
Private Car and Pipelines	301,308	1,205,232	1,506,540
Publishing	845,948	3,383,793	4,229,742
Job Printing	2,192,096	8,768,384	10,960,480
Restaurants and Bars	286,951,128	430,426,693	717,377,821
Amusements	28,902,147	43,353,221	72,255,368
Commercial Lease (1)	(66)	(58)	(124)
Rentals of Personal Property	85,520,809	128,281,214	213,802,023
Contracting	118,012,577	472,050,309	590,062,886
Retail	1,348,629,522	2,022,854,702	3,371,484,225
MRRA Amount	3,348,681	5,023,022	8,371,703
Hotel/Motel	91,931,958	91,931,958	183,863,915
Use Tax Utilities	25,117	100,467	125,584
Use Tax	0	327,200,971	327,200,971
License Fees	0	556,488	556,488
Jet Fuel Tax (2)	165,319	247,979	413,298
Jet Fuel Use Tax (2)	0	154,726	154,726
Non Sufficient Funds	0	219,307	219,307
Mandatory EFT Fees	0	2,496,404	2,496,404
Rental Occupancy Tax (3)	(5)	(3)	(8)
TOTAL	\$2,112,379,328	\$4,043,883,303	\$6,156,262,631

(1) Commercial Lease rate dropped to 0% effective July 1, 1997.

(2) As of 8/1/2017 the Jet Fuel and Jet Fuel Use tax no longer contributes to the Distribution Base and Nonshared categories.

(3) Effective November 1, 2006, this tax was repealed.

Figures may not add to total due to rounding.

TABLE 9
DISTRIBUTION OF TRANSACTION PRIVILEGE, USE
AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2017-18

Net Regular to State General Fund	\$4,772,442,933
Net Estimated Payments to General Fund	23,099,672
Net to Cities	528,094,832
Net to Counties	855,724,866
Net to Education Fund	712,903,811
Net to Temporary Tax	184,694
911 Wireline/Excise, 911 Wireless, Telecommunications Devices, Nursing Facility, Jet Fuel	58,341,189
TOTAL GROSS STATE COLLECTIONS	\$6,950,791,998

ADDITIONAL DISTRIBUTION FROM
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2017-18

Phoenix International Raceway - Highway Improvements	\$416,667.00
Rio Nuevo	\$13,562,704.81 *
Sports and Tourism Authority	\$7,663,433.99
Tribal Community Colleges	\$2,815,472.28
Convention Center	\$22,499,000.00

* Includes reconciliations for and May and June 2017 and an estimated June 2018 for Rio Nuevo.

Figures may not add total due to rounding.

TABLE 10
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN APACHE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$16,503,800	5.9%	\$825,190
Communications	11,841,000	0.6%	592,050
Restaurants and Bars	15,777,053	-0.3%	788,853
Amusements	190,515	-72.4%	9,526
Rentals of Personal Property	8,006,890	2.1%	400,345
Contracting (All)	29,847,250	-12.4%	1,492,363
Retail	120,628,459	1.4%	6,031,423
MRRA	181,850	-91.2%	9,093
Hotel/Motel	10,281,390	-1.9%	565,476
Other Taxable Activities (2)	83,263,296	NA	4,003,414
TOTAL	\$296,521,503	-1.8%	\$14,717,731

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	15	19	15
Communications	115	112	125
Restaurants and Bars	68	62	59
Amusements	9	12	10
Rentals of Personal Property	172	206	197
Contracting (All)	296	237	233
Retail	2,048	2,157	2,531
Hotel/Motel	51	54	54
Other Taxable Activities (2)	1,125	1,168	1,241
TOTAL	3,899	4,027	4,465

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

(2) For FY18, different categories have been classified under the Other Taxable Activities compared to FY17.

Figures may not add to total due to rounding.

TABLE 11
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN COCHISE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$175,551,499	4.7%	\$8,777,575
Communications	32,419,619	-1.4%	1,620,981
Publishing	954,641	-15.4%	47,732
Job Printing	897,303	12.1%	44,865
Restaurants and Bars	149,520,814	1.8%	7,476,041
Amusements	6,178,589	5.9%	308,929
Rentals of Personal Property	22,775,732	3.6%	1,138,787
Contracting (All)	80,552,309	-13.8%	4,027,615
Retail	846,722,014	4.6%	42,336,101
MRRA	3,045,314	6.0%	152,266
Hotel/Motel	38,421,971	4.9%	2,113,208
Other Taxable Activities	76,605,448	15.0%	3,839,293
TOTAL	\$1,433,645,252	3.4%	\$71,883,393

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	49	51	48
Communications	188	190	186
Publishing	21	20	25
Job Printing	22	19	22
Restaurants and Bars	322	334	321
Amusements	50	48	44
Rentals of Personal Property	375	402	395
Contracting (All)	618	478	434
Retail	4,378	4,615	5,269
Hotel/Motel	174	174	157
Other Taxable Activities	1,866	1,982	2,057
TOTAL	8,063	8,313	8,958

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 12
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN COCONINO COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$181,884,959	4.8%	\$9,094,248
Communications	39,987,380	-1.1%	1,999,369
Publishing	1,345,207	-9.3%	67,260
Job Printing	2,995,821	-8.3%	149,791
Restaurants and Bars	541,633,830	5.4%	27,081,691
Amusements	115,529,388	8.3%	5,776,469
Rentals of Personal Property	89,898,009	2.6%	4,494,900
Contracting (All)	368,875,434	35.8%	18,443,772
Retail	1,366,010,130	3.7%	68,300,507
MRRA	8,240,972	168.1%	412,049
Hotel/Motel	474,574,783	11.6%	26,101,613
Other Taxable Activities	142,254,222	6.7%	7,004,102
TOTAL	\$3,333,230,136	8.3%	\$168,925,772

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	41	46	44
Communications	233	226	230
Publishing	30	25	25
Job Printing	45	45	35
Restaurants and Bars	535	532	531
Amusements	97	101	106
Rentals of Personal Property	535	577	587
Contracting (All)	1,029	917	870
Retail	5,686	5,890	6,728
Hotel/Motel	409	502	577
Other Taxable Activities	2,388	2,522	2,598
TOTAL	11,028	11,383	12,331

(1) Fees, Jet Fuel and Jet Fuel Use are not included.
 Figures may not add to total due to rounding.

TABLE 13
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN GILA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$99,842,471	4.4%	\$4,992,124
Communications	15,181,953	6.8%	759,098
Publishing	573,561	5.9%	28,678
Job Printing	397,164	NA	19,858
Restaurants and Bars	77,911,985	3.3%	3,895,599
Amusements	2,547,036	-0.3%	127,352
Rentals of Personal Property	15,311,213	15.7%	765,561
Contracting (All)	51,831,087	-12.5%	2,591,554
Retail	332,089,341	5.2%	16,604,467
MRRA	383,071	0.4%	19,154
Hotel/Motel	18,089,567	13.4%	994,926
Other Taxable Activities	86,397,250	46.6%	2,960,220
TOTAL	\$700,555,698	7.4%	\$33,758,591

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	32	29	31
Communications	152	154	160
Publishing	15	14	12
Job Printing	NA	13	12
Restaurants and Bars	172	165	166
Amusements	29	31	24
Rentals of Personal Property	255	283	299
Contracting (All)	463	408	386
Retail	2,824	3,045	3,644
Hotel/Motel	74	75	85
Other Taxable Activities	1,321	1,395	1,482
TOTAL	5,337	5,612	6,301

(1) Fees, Jet Fuel and Jet Fuel Use are not included.
 Figures may not add to total due to rounding.

TABLE 14
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN GRAHAM COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$46,175,087	1.7%	\$2,308,754
Communications	8,268,398	-6.3%	413,420
Restaurants and Bars	37,525,979	7.3%	1,876,299
Rentals of Personal Property	12,362,692	24.6%	618,135
Contracting (All)	23,325,219	6.0%	1,166,261
Retail	256,204,745	8.4%	12,810,237
MRRA	850,864	29.4%	42,543
Hotel/Motel	8,464,335	1.2%	465,538
Other Taxable Activities	56,164,037	-30.0%	1,870,390
TOTAL	\$449,341,355	0.6%	\$21,571,577

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	NA	15	13
Communications	117	115	123
Restaurants and Bars	66	62	66
Rentals of Personal Property	183	198	215
Contracting (All)	195	162	144
Retail	1,949	2,105	2,571
Hotel/Motel	14	14	16
Other Taxable Activities	1,098	1,123	1,180
TOTAL	3,622	3,794	4,328

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 15
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN GREENLEE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Communications	2,518,032	-12.0%	125,902
Restaurants and Bars	6,089,830	8.8%	304,492
Rentals of Personal Property	3,326,684	18.0%	166,334
Contracting (All)	(19,077,685)	NA	(953,884)
Retail	137,030,556	36.8%	6,851,528
MRRA	117,688	-32.4%	5,884
Hotel/Motel	2,004,448	16.2%	110,245
Other Taxable Activities (2)	787,101,875	NA	23,158,403
TOTAL	\$919,111,429	30.3%	\$29,768,903

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Communications	71	68	71
Restaurants and Bars	22	25	24
Rentals of Personal Property	96	95	95
Contracting (All)	79	63	57
Retail	971	1,054	1,351
Hotel/Motel	12	14	14
Other Taxable Activities (2)	553	607	664
TOTAL	1,804	1,926	2,276

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

(2) For FY18, different categories have been classified under the Other Taxable Activities compared to FY17.

Figures may not add to total due to rounding.

TABLE 16
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN LA PAZ COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$29,909,148	8.1%	\$1,495,457
Communications	4,810,160	-9.5%	240,508
Restaurants and Bars	36,295,640	10.0%	1,814,782
Rentals of Personal Property	3,991,628	3.9%	199,581
Contracting (All)	22,946,088	-24.5%	1,147,304
Retail	148,310,828	3.6%	7,415,541
MRRA	435,054	-0.4%	21,753
Hotel/Motel	8,965,806	20.9%	493,119
Other Taxable Activities	31,445,699	76.8%	1,573,751
TOTAL	\$287,110,050	6.7%	\$14,401,797

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	21	22	24
Communications	107	105	109
Restaurants and Bars	113	96	92
Rentals of Personal Property	171	180	189
Contracting (All)	216	196	181
Retail	2,149	2,204	2,601
Hotel/Motel	59	60	55
Other Taxable Activities	864	948	1,014
TOTAL	3,700	3,811	4,265

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 17
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN MARICOPA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$6,575,299,051	3.8%	\$328,764,953
Communications	1,388,552,578	6.5%	69,427,629
Publishing	54,580,263	-1.6%	2,729,013
Job Printing	176,579,781	-8.7%	8,828,989
Restaurants and Bars	10,041,066,459	6.3%	502,053,323
Amusements	1,079,149,038	9.3%	53,957,452
Rentals of Personal Property	3,281,071,758	7.8%	164,053,588
Contracting (All)	8,186,078,687	11.3%	409,303,934
Retail	46,987,536,253	5.4%	2,349,376,813
MRRA	119,344,071	6.0%	5,967,204
Hotel/Motel	1,971,165,590	7.2%	108,414,107
Other Taxable Activities	4,912,993,672	3.9%	247,952,572
TOTAL	\$84,773,417,199	6.0%	\$4,250,829,576

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	134	148	141
Communications	652	657	652
Publishing	208	202	163
Job Printing	741	709	689
Restaurants and Bars	6,972	7,082	7,345
Amusements	732	761	805
Rentals of Personal Property	2,511	2,816	2,911
Contracting (All)	8,482	6,523	6,083
Retail	46,370	46,149	47,816
Hotel/Motel	987	1,159	1,443
Other Taxable Activities	11,296	11,938	11,772
TOTAL	79,085	78,144	79,820

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 18
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN MOHAVE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$290,477,139	-1.2%	\$14,523,857
Communications	48,136,642	-1.4%	2,406,832
Publishing	925,321	-10.7%	46,266
Job Printing	1,530,305	-7.6%	76,515
Restaurants and Bars	314,911,467	7.1%	15,745,573
Amusements	16,087,853	14.0%	804,393
Rentals of Personal Property	70,564,941	11.0%	3,528,247
Contracting (All)	266,795,324	25.1%	13,339,766
Retail	1,778,726,826	13.7%	88,936,341
MRRA	1,765,395	-35.9%	88,270
Hotel/Motel	68,183,576	13.4%	3,750,097
Other Taxable Activities	180,030,508	57.9%	8,740,295
TOTAL	\$3,038,135,297	13.7%	\$151,986,452

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	50	54	52
Communications	191	194	196
Publishing	24	21	15
Job Printing	32	32	28
Restaurants and Bars	440	426	429
Amusements	73	62	62
Rentals of Personal Property	490	527	537
Contracting (All)	927	800	809
Retail	5,729	5,929	6,795
Hotel/Motel	175	223	248
Other Taxable Activities	2,377	2,557	2,606
TOTAL	10,508	10,825	11,777

(1) Fees, Jet Fuel and Jet Fuel Use are not included.
Figures may not add to total due to rounding.

TABLE 19
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN NAVAJO COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$104,534,667	9.0%	\$5,226,733
Communications	27,489,149	-23.8%	1,374,457
Publishing	645,680	-9.0%	32,284
Job Printing	986,635	18.1%	49,332
Restaurants and Bars	123,701,397	5.5%	6,185,070
Amusements	7,107,060	206.0%	355,353
Rentals of Personal Property	29,950,113	15.2%	1,497,506
Contracting (All)	97,014,532	33.1%	4,850,727
Retail	995,752,034	11.1%	49,787,602
MRRA	1,282,859	-5.4%	64,143
Hotel/Motel	46,919,044	14.2%	2,580,547
Other Taxable Activities	49,428,858	11.8%	2,439,283
TOTAL	\$1,484,812,027	11.2%	\$74,443,037

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	38	40	38
Communications	162	153	150
Publishing	22	17	18
Job Printing	25	18	21
Restaurants and Bars	209	214	209
Amusements	38	24	26
Rentals of Personal Property	316	345	369
Contracting (All)	563	451	467
Retail	3,488	3,650	4,266
Hotel/Motel	164	182	201
Other Taxable Activities	1,504	1,636	1,685
TOTAL	6,529	6,730	7,450

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 20
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN PIMA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$1,526,608,504	6.1%	\$76,330,425
Communications	282,481,866	1.4%	14,124,093
Publishing	17,567,705	-3.4%	878,385
Job Printing	28,367,213	-2.5%	1,418,361
Restaurants and Bars	1,912,020,477	3.7%	95,601,024
Amusements	121,199,196	8.2%	6,059,960
Rentals of Personal Property	482,908,723	13.2%	24,145,436
Contracting (All)	1,406,519,635	33.0%	70,325,982
Retail	9,069,627,163	4.3%	453,481,358
MRRA	17,762,697	10.6%	888,135
Hotel/Motel	391,324,396	12.8%	21,522,842
Other Taxable Activities	882,360,135	21.1%	40,889,388
TOTAL	\$16,138,747,710	7.6%	\$805,665,389

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	80	82	87
Communications	330	331	338
Publishing	69	66	57
Job Printing	131	127	124
Restaurants and Bars	1,761	1,729	1,740
Amusements	222	211	219
Rentals of Personal Property	1,020	1,098	1,135
Contracting (All)	2,787	2,080	2,013
Retail	15,483	15,724	16,784
Hotel/Motel	315	321	418
Other Taxable Activities	4,782	5,137	4,983
TOTAL	26,980	26,906	27,898

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 21
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN PINAL COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$515,629,687	3.7%	\$25,781,484
Communications	85,456,679	-1.9%	4,272,834
Publishing	3,689,140	-2.9%	184,457
Job Printing	1,515,456	-17.5%	75,773
Restaurants and Bars	343,134,794	8.1%	17,156,740
Amusements	45,700,865	13.0%	2,285,043
Rentals of Personal Property	91,220,156	11.3%	4,561,008
Contracting (All)	558,930,828	28.8%	27,946,541
Retail	1,532,816,770	5.8%	76,640,839
MRRA	5,967,456	41.9%	298,373
Hotel/Motel	29,602,728	18.7%	1,628,150
Other Taxable Activities	228,337,906	20.4%	10,617,665
TOTAL	\$3,442,002,465	9.9%	\$171,448,906

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	78	73	71
Communications	219	223	223
Publishing	27	18	17
Job Printing	37	34	30
Restaurants and Bars	435	437	448
Amusements	97	101	87
Rentals of Personal Property	488	511	544
Contracting (All)	1,672	1,319	1,284
Retail	6,045	6,353	7,350
Hotel/Motel	111	120	85
Other Taxable Activities	2,355	2,572	2,592
TOTAL	11,564	11,761	12,731

(1) Fees, Jet Fuel and Jet Fuel Use are not included.
 Figures may not add to total due to rounding.

TABLE 22
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN SANTA CRUZ COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$50,323,527	-2.3%	\$2,516,176
Communications	13,592,818	-8.6%	679,641
Job Printing	130,343	-31.4%	6,517
Restaurants and Bars	56,953,991	4.7%	2,847,700
Amusements	4,266,810	1.9%	213,340
Rentals of Personal Property	10,855,479	-7.7%	542,774
Contracting (All)	34,990,229	18.9%	1,749,511
Retail	319,906,308	-2.4%	15,995,315
MRRA	240,294	-57.5%	12,015
Hotel/Motel	13,672,013	10.8%	751,961
Other Taxable Activities (2)	33,750,228	na	1,691,558
TOTAL	\$538,682,039	1.0%	\$27,006,509

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	16	14	14
Communications	137	136	137
Job Printing	17	18	16
Restaurants and Bars	127	117	114
Amusements	21	17	19
Rentals of Personal Property	255	264	280
Contracting (All)	336	290	273
Retail	2,868	3,037	3,624
Hotel/Motel	56	51	48
Other Taxable Activities (2)	1,254	1,330	1,420
TOTAL	5,087	5,274	5,945

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

(2) For FY18, different categories have been classified under the Other Taxable Activities compared to FY17.

Figures may not add to total due to rounding.

TABLE 23
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN YAVAPAI COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2017 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$354,379,470	5.4%	\$17,718,974
Communications	68,554,766	-7.0%	3,427,738
Publishing	2,395,856	-5.7%	119,793
Job Printing	4,059,981	-12.5%	202,999
Restaurants and Bars	396,657,933	5.9%	19,832,897
Amusements	34,452,576	-1.3%	1,722,629
Rentals of Personal Property	73,763,882	14.0%	3,688,194
Contracting (All)	487,578,694	20.6%	24,378,935
Retail	1,950,925,793	6.5%	97,546,290
MRRA	4,724,165	-8.9%	236,208
Hotel/Motel	201,596,600	17.3%	11,087,813
Other Taxable Activities	248,082,561	37.3%	9,593,750
TOTAL	\$3,827,172,275	9.8%	\$189,556,219

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	80	88	77
Communications	228	219	224
Publishing	46	35	30
Job Printing	59	57	60
Restaurants and Bars	646	620	613
Amusements	101	111	112
Rentals of Personal Property	501	572	626
Contracting (All)	1,527	1,286	1,303
Retail	7,353	7,701	8,720
Hotel/Motel	255	316	422
Other Taxable Activities	3,099	2,809	2,770
TOTAL	13,895	13,814	14,957

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 24
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN YUMA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2016 AND ENDING JUNE 30, 2018

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2016-17	COLLECTIONS
Utilities	\$261,947,279	4.4%	\$13,097,364
Communications	37,713,627	-10.1%	1,885,681
Restaurants and Bars	294,354,770	-2.2%	14,717,738
Amusements	11,428,043	-1.3%	571,402
Rentals of Personal Property	80,032,563	-1.5%	4,001,628
Contracting (All)	205,123,649	6.3%	10,256,182
Retail	1,587,397,333	2.4%	79,369,867
MRRA	3,092,302	-4.6%	154,615
Hotel/Motel	59,714,033	3.9%	3,284,272
Other Taxable Activities (2)	106,594,332	NA	5,287,804
TOTAL	\$2,647,397,931	2.9%	\$132,626,555

NUMBER OF ACCOUNTS
FISCAL YEAR 2015-16 THROUGH FISCAL YEAR 2017-18

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2015-16	FY2016-17	FY2017-18
Utilities	33	34	32
Communications	196	206	208
Restaurants and Bars	385	357	363
Amusement	46	44	35
Rentals of Personal Property	457	484	495
Contracting (All)	676	555	531
Retail	4,682	4,880	5,580
Hotel/Motel	101	97	100
Other Taxable Activities (2)	2,129	2,261	2,290
TOTAL	8,705	8,918	9,634

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

(2) For FY18 different categories have been classified under the Other Taxable Activities compared to FY17.

Figures may not add to total due to rounding.

TABLE 25
STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX
DISTRIBUTION TO COUNTIES
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18

COUNTY	FY2013-14	FY2014-15	FY2015-16	FY2016-17	% CHANGE FROM	
					FY2017-18	FY 2016-17
Apache	\$4,744,332	\$4,839,048	\$5,093,593	\$5,147,495	\$5,395,101	4.8%
Coconino	19,091,249	19,874,734	20,913,297	22,046,785	23,487,471	6.5%
Cochise	11,890,286	12,338,129	12,394,000	12,692,658	13,329,519	5.0%
Gila	5,116,965	5,291,050	5,309,712	5,574,323	5,835,533	4.7%
Graham	3,728,358	3,584,450	3,661,065	3,838,623	3,968,657	3.4%
Greenlee	5,091,702	5,537,109	5,254,315	5,478,008	6,315,906	15.3%
La Paz	2,265,894	2,201,275	2,234,314	2,270,833	2,338,969	3.0%
Maricopa	446,491,690	473,705,321	495,333,939	517,220,331	549,963,714	6.3%
Mohave	20,389,267	20,525,025	20,809,745	21,323,561	23,136,119	8.5%
Navajo	10,764,687	10,892,343	10,904,019	11,305,556	12,223,129	8.1%
Pima	101,665,722	105,207,881	107,547,188	111,443,072	118,181,876	6.0%
Pinal	29,395,885	30,449,266	31,521,458	32,648,545	34,854,004	6.8%
Santa Cruz	4,450,552	4,453,950	4,683,751	4,722,274	4,881,900	3.4%
Yavapai	25,284,422	25,791,153	26,790,047	27,956,299	30,038,747	7.4%
Yuma	18,762,967	19,359,619	20,114,766	20,912,130	21,774,220	4.1%
TOTAL	\$709,133,978	\$744,050,353	\$772,565,210	\$804,580,493	\$855,724,866	6.4%

Figures may not add to totals due to rounding.

**TABLE 26
STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX DISTRIBUTION TO
MUNICIPALITIES FISCAL YEAR 2017-18**

CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL
APACHE			Thatcher	\$482,829	\$1,646,356	Tempe	\$17,551,173		Kearny	\$199,483	
Eagar	\$478,250		GREENLEE			Tolleson	\$689,720		Mammoth	\$146,670	
Springerville	\$191,312		Clifton	\$358,232		Wickenburg	\$685,871		Maricopa	\$4,514,471	
St. Johns	\$342,237	\$1,011,799	Duncan	\$77,098	\$435,330	Youngtown	\$649,258	\$378,438,568	Superior	\$288,644	\$19,611,260
COCHISE			LA PAZ			MOHAVE			SANTA CRUZ		
Benson	\$467,526		Parker	\$290,941		Bullhead City	\$3,841,727		Nogales	\$1,922,470	
Bisbee	\$501,275		Quartzsite	\$350,444	\$641,385	Colorado City	\$462,959		Patagonia	\$84,355	\$2,006,825
Douglas	\$1,591,310		MARICOPA			Kingman	\$2,792,095		YAVAPAI		
Huachuca City	\$167,400		Avondale	\$7,970,742		Lake Havasu City	\$5,167,905	\$12,264,686	Camp Verde	\$1,079,184	
Sierra Vista	\$4,147,992		Buckeye	\$6,239,614		NAVAJO			Chino Valley	\$1,084,395	
Tombstone	\$124,841		Carefree	\$358,203		Holbrook	\$487,187		Clarkdale	\$410,834	
Willcox	\$337,174	\$7,337,518	Cave Creek	\$527,213		Pinetop-Lakeside	\$420,398		Cottonwood	\$1,151,996	
COCONINO			Chandler	\$23,821,248		Show Low	\$1,065,866		Dewey-Humboldt	\$389,059	
Flagstaff	\$6,868,398		El Mirage	\$3,367,555		Snowflake	\$553,582		Jerome	\$43,706	
Fredonia	\$126,927		Fountain Hills	\$2,352,502		Taylor	\$404,809		Prescott	\$4,085,472	
Page	\$729,558		Gila Bend	\$198,918		Winslow	\$934,037	\$3,865,879	Prescott Valley	\$4,154,137	
Tusayan	\$56,704		Gilbert	\$22,821,364		PIMA			Sedona	\$998,202	\$13,396,985
Williams	\$303,436	\$8,085,022	Glendale	\$23,626,666		Marana	\$4,186,856		YUMA		
GILA			Goodyear	\$7,442,622		Oro Valley	\$4,210,168		San Luis	\$3,090,501	
Globe	\$708,352		Guadalupe	\$610,177		Sahuarita	\$2,770,189		Somerton	\$1,447,460	
Hayden	\$60,963		Litchfield Park	\$555,869		South Tucson	\$542,226		Wellton	\$285,271	
Miami	\$170,995		Mesa	\$46,645,451		Tucson	\$51,019,063	\$62,728,501	Yuma	\$9,121,308	\$13,944,539
Payson	\$1,486,942		Paradise Valley	\$1,378,388		PINAL					
Star Valley	\$219,683		Peoria	\$15,803,036		Apache Junction	\$3,842,681				
Winkelman	\$33,244	\$2,680,179	Phoenix	\$155,225,026		Casa Grande	\$5,246,154				
GRAHAM			Queen Creek	\$3,442,520		Coolidge	\$1,204,805				
Pima	\$240,689		Scottsdale	\$23,719,256		Eloy	\$1,689,664				
Safford	\$922,837		Surprise	\$12,756,177		Florence	\$2,478,688				
									TOTAL	\$528,094,832	\$528,094,832

City Distributions are based on relative population.
Figures may not add to total due to rounding.

TABLE 27
MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM COLLECTIONS BY CITY
FISCAL YEAR 2017-18

CITY	RATE * (PERCENT)	COLLECTIONS	CITY	RATE * (PERCENT)	COLLECTIONS	CITY	RATE * (PERCENT)	COLLECTIONS	CITY	RATE * (PERCENT)	COLLECTIONS
Apache Junction	2.40	\$13,928,266	Flagstaff	2.051	\$51,406,686	Nogales	2.00	\$9,619,106	Snowflake	2.00	\$1,252,441
Avondale	2.50	\$48,664,302	Florence	2.00	\$4,576,127	Oro Valley	2.50	\$22,128,395	Somerton	3.30	\$2,197,062
Benson	3.50	\$4,180,540	Fountain Hills	2.60	\$10,311,581	Page	3.00	\$12,689,252	South Tucson	4.50	\$3,096,338
Bisbee	3.50	\$2,585,592	Fredonia	4.00	\$377,292	Paradise Valley	2.50	\$19,369,551	Springerville	3.00	\$1,547,394
Buckeye	3.00	\$29,916,771	Gila Bend	3.50	\$2,412,908	Parker	2.00	\$1,489,590	Star Valley	2.00	\$329,434
Bullhead City	2.00	\$13,833,432	Gilbert	1.50	\$89,466,937	Patagonia	3.00	\$357,306	Superior	4.00	\$693,460
Camp Verde	3.65	\$4,642,673	Glendale	2.90	\$162,395,269	Payson	3.00	\$10,502,097	Surprise	2.20	\$53,783,649
Carefree	3.00	\$3,564,947	Globe	2.30	\$4,921,779	Peoria	1.80	\$88,601,499	Taylor	2.00	\$1,583,448
Casa Grande	2.00	\$22,917,893	Goodyear	2.50	\$56,611,445	Phoenix	2.30	\$863,010,138	Tempe	1.80	\$160,930,928
Cave Creek	3.00	\$7,218,286	Guadalupe	4.00	\$2,349,840	Pima	2.00	\$483,170	Thatcher	2.50	\$3,209,111
Chandler	1.50	\$128,984,529	Hayden	3.00	\$1,009,969	Pinetop-Lakeside	3.00	\$4,263,313	Tolleson	2.50	\$21,409,841
Chino Valley	4.00	\$6,255,986	Holbrook	3.00	\$3,066,391	Prescott	2.75	\$38,611,139	Tombstone	3.50	\$1,123,423
Clarkdale	3.00	\$1,118,272	Huachuca City	1.50	\$162,140	Prescott Valley	2.83	\$22,663,305	Tucson	2.60	\$318,057,830
Clifton	3.00	\$710,409	Jerome	3.50	\$1,022,199	Quartzsite	2.50	\$1,382,955	Tusayan	2.00	\$4,158,956
Colorado City	3.00	\$519,038	Kearny	3.00	\$598,066	Queen Creek	2.25	\$32,493,042	Wellton	2.50	\$671,585
Coolidge	3.00	\$5,488,642	Kingman	3.50	\$22,520,993	Safford	2.50	\$6,367,367	Wickenburg	2.20	\$5,495,879
Cottonwood	3.00	\$14,946,817	Lake Havasu City	2.00	\$23,288,032	Sahuarita	2.00	\$8,632,255	Willcox	3.00	\$2,426,791
Dewey-Humboldt	2.00	\$605,945	Litchfield Park	2.80	\$7,341,573	St. Johns	3.00	\$726,791	Williams	3.50	\$6,931,805
Douglas	2.80	\$5,180,890	Mammoth	4.00	\$265,882	San Luis	4.00	\$8,316,652	Winkelman	3.50	\$110,982
Duncan	2.00	\$119,719	Marana	2.50	\$41,403,193	Scottsdale	1.65	\$203,772,310	Winslow	3.00	\$5,719,502
Eagar	3.00	\$957,148	Maricopa	2.00	\$12,545,645	Sedona	3.50	\$22,551,605	Youngtown	3.00	\$1,540,513
El Mirage	3.00	\$8,017,802	Mesa	1.75	\$173,417,109	Show Low	2.00	\$11,844,594	Yuma	1.70	\$42,757,229
Eloy	3.00	\$5,917,517	Miami	2.50	\$62,574	Sierra Vista	1.95	\$18,875,557			
									TOTAL		\$3,049,587,640

* Rate shown is the rate charged on Retail transactions for June 2018.

Current rates, are located here: <https://azdor.gov/transaction-privilege-tax/tax-rate-table>

Figures may not add to total due to rounding.

TABLE 28
MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18

FISCAL YEAR	TOTAL COLLECTIONS	NUMBER OF CITIES IN PROGRAM
2013-14	\$546,725,301	73
2014-15	\$583,920,974	76
2015-16	\$661,959,571	77
2016-17*	\$1,674,208,729	91
2017-18	\$3,049,587,640	91

* Beginning with the January 2017 tax return, all 91 cities are part of the Municipal Tax Collection program.

TABLE 29
INCOME TAX COLLECTIONS
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18

PERCENT OF NET
COLLECTIONS
IN FY2017-18

SOURCE	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	
<u>Withheld from Wages</u>						
Gross Revenue	\$3,580,656,587	\$3,699,577,473	\$3,850,489,512	\$4,061,373,494	\$4,300,957,448	
Refunds and Charge-offs	(11,985,321)	(8,309,159)	(10,788,368)	(7,030,170)	(11,475,473)	
NET	\$3,568,671,265	\$3,691,268,315	\$3,839,701,144	\$4,054,343,325	\$4,289,481,976	87.2%
<u>Individuals & Fiduciaries</u>						
Gross Revenue	\$1,131,388,277	\$1,297,323,652	\$1,412,002,626	\$1,403,176,562	\$1,634,544,924	
Regular Refunds and Charge-offs	(1,236,793,482)	(1,226,827,539)	(1,282,821,144)	(1,325,899,026)	(1,378,784,521)	
NET	(\$105,405,205)	\$70,496,113	\$129,181,482	\$77,277,536	\$255,760,403	5.2%
<u>Corporations</u>						
Gross Revenue	\$705,730,762	\$788,991,384	\$700,118,169	\$525,414,051	\$493,937,319	
Refunds and Charge-offs	(130,546,886)	(125,987,439)	(129,569,987)	(157,277,281)	(120,860,740)	
NET	\$575,183,876	\$663,003,945	\$570,548,182	\$368,136,769	\$373,076,579	7.6%
Subtotal Net Collections	\$4,038,449,937	\$4,424,768,372	\$4,539,430,808	\$4,499,757,630	\$4,918,318,958	100.0%
Less distributions for:						
Urban Revenue Sharing	\$561,001,195	\$608,935,729	\$605,634,332	\$663,582,168	\$680,770,080	
Child Abuse Prevention	169,215	172,806	202,972	224,702	226,985	
Veterans' Donation Fund	124,316	121,994	145,306	154,644	165,042	
Solutions Teams Assigned to Schools (1)	34,373	27,898	28,737	31,078	36,786	
Domestic Violence Shelter	133,220	131,840	154,485	171,742	183,062	
Special Olympics	73,088	76,482	82,672	86,808	95,916	
Wildlife Contributions	169,110	165,427	193,882	226,878	239,271	
Neighbors Helping Neighbors	34,364	30,122	35,569	34,189	38,776	
Clean Elections	76,503	36,555	18,385	8,950	3,940	
National Guard Relief Fund	39,299	42,494	500	53	51	
Spay/Neuter of Animals	-----	-----	-----	-----	130,613	
Sustainable State Parks and Road Fund	-----	40,936	72,692	81,733	81,483	
I Did Not Pay Enough Fund	15,244	25,466	10,083	11,521	15,830	
Democratic Party	11,274	9,508	11,140	16,986	14,025	
Libertarian Party	847	519	393	442	1,108	
Republican Party	5,696	4,792	5,626	11,313	10,714	
Green Party	415	240	667	341	809	
Americans Elect	756	177	502	0	0	
Job Creation W/H Clearing Acct (2)	31,500,000	31,500,000	26,500,000	21,500,000	21,500,000	
Subtotal Distributions	\$593,388,915 (3)	\$641,322,984	\$633,097,943	\$686,143,547	\$703,514,490	
NET REVENUE TO STATE						
GENERAL FUND	\$3,445,061,022	\$3,783,445,387	\$3,906,332,866	\$3,813,614,083	\$4,214,804,468	
WOARF Distribution	\$7,000,000	\$7,000,000	\$7,000,000	\$2,823,600	\$2,823,600	
Sports and Tourism Authority	\$5,519,253	\$6,987,979	\$7,080,929	\$6,762,356	\$8,140,597	
Use Tax on Income Tax Return (4)	\$31,070	\$4,584	\$3,974	(\$1,951)	\$2,502	

(1) Pursuant to SB 1447, Chapter 251, 1st Regular Session, 2013, monies in the Assitance for Education Fund are to be distributed to fund the Solutions Teams Assigned to Schools.
(2) Pursuant to SB1473, Chapter 12, 1st Regular Session, 2015, the amount of withholding tax revenues to be transferred to the Job Creation Withholding Clearing Account in FY2015/16 was reduced to \$26.5 million.
(3) Correction to reported FY14 distribution amounts.
(4) Pursuant to HB 2332, Chapter 128, 1st Regular Session, 2011, taxpayers are to declare their annual amount of use tax on their individual income tax return beginning with taxable year 2011. Pursuant to SB1214, Chapter 323, 2nd Regular Session, 2012, the provision was repealed retroactively to tax years beginning January 1, 2012. The use tax amount has been adjusted out of Individual Gross Revenue and is included in the Transaction Privilege, Use and Severance tables.

Figures may not add to total due to rounding.

TABLE 30
EXEMPTIONS, DEDUCTIONS AND CREDITS TAX YEAR
2013 THROUGH TAX YEAR 2016

TAX YEAR	PERSONAL EXEMPTION (2)	BLIND EXEMPTION	AGE 65 AND OVER EXEMPTION	DEPENDENT EXEMPTION	STANDARD DEDUCTION LIMIT (1)	MAXIMUM PROPERTY TAX CREDIT	MAXIMUM FAMILY TAX CREDIT
2013	\$2,100	\$1,500	\$2,100	\$2,300	\$4,945/\$9,883	\$502	\$240
2014	\$2,100	\$1,500	\$2,100	\$2,300	\$5,009/\$10,010	\$502	\$240
2015	\$2,100	\$1,500	\$2,100	\$2,300	\$5,091/\$10,173	\$502	\$240
2016	\$2,100	\$1,500	\$2,100	\$2,300	\$5,099/\$10,189	\$502	\$240

(1) Amounts shown are for single and married-filing-jointly returns.

(2) Beginning with tax year 1997, married filers claiming at least one dependent are entitled to an additional \$2,100 personal exemption.

INDIVIDUAL INCOME TAX CREDITS
TAX YEAR 2015 AND TAX YEAR 2016

CREDIT	TAX YEAR 2015		TAX YEAR 2016	
	CLAIMANTS	CREDITS	CLAIMANTS	CREDITS
Agricultural Pollution Control	4	\$18,342	0	\$0
Agricultural Water Conservation	126	\$2,150,572	119	\$2,892,820
Commercial & Industrial Solar Energy	123	\$465,781	124	\$373,231
Contributions to Qualifying Charitable Organizations	130,419	\$36,796,635	148,703	\$58,459,196
Contributions to Qualifying Foster Organizations	-----	-----	26,235	\$16,334,609
Corporate Contributions to School Tuition Organizations	129	\$3,651,946	209	\$3,693,366
Corporate Contributions to School Tuition Organizations for Disabled or Displaced Students	12	\$54,393	12	\$91,642
Donations to Military Family Relief Fund	3,118	\$980,331	3,102	\$989,958
Employing National Guard Members	*	*	*	*
Employment of TANF Recipients	*	*	0	\$0
Enterprise Zone	12	\$32,030	7	\$5,514
Environmental Technology	*	*	*	*
Family Income Tax Credit	594,928	\$4,417,745	581,877	\$4,298,041
Healthy Forest Enterprises	4	\$36	*	*
Healthy Forest Workforce Training	3	\$158	*	*
Income Taxes Paid to Other States	63,220	\$149,668,202	72,540	\$151,650,517
Increased Excise Taxes Paid	620,579	\$30,835,109	621,298	\$30,054,916
Investment in Qualified Small Business	349	\$1,455,096	297	\$1,204,816
Military Reuse Zone	*	*	*	*
Motion Picture Production & Infrastructure	0	\$0	-----	-----
New Employment Credit	7	61,338	17	891,226
Pollution Control Device	7	\$29,041	8	\$99,666
Private School Tuition Organization	92,554	\$64,819,262	94,130	\$66,639,027
Private School Tuition Organization - Switcher	41,532	\$28,986,576	51,082	\$36,838,940
Property Tax	19,345	\$7,526,953	19,956	\$7,671,378
Public School Fees and Contributions	168,809	\$45,936,328	167,438	\$45,709,479
Qualified Facilities - Refundable	0	\$0	0	\$0
Qualified Health Insurance Plans	5	\$8,680	5	\$6,247
Recycling Equipment	0	\$0	0	\$0
Renewable Energy Industry - Refundable	0	\$0	0	\$0
Renewable Energy for Self-Consumption	0	\$0	0	\$0
Renewable Energy Production	5	\$241,707	5	\$275,057
Research & Development	745	\$11,447,095	818	\$14,115,933
Research & Development - Refundable (1)	4	\$121,369	11	\$250,226
Research & Development - University Research	0	\$0	0	\$0
School Site Donation	10	\$35,960	18	\$18,679
Solar Energy Device	7,961	\$4,166,795	7,798	\$4,596,644
Solar Hot Water Heater & Plumbing Stub Outs	124	\$10,036	174	\$13,350
Solar Liquid Fuel Research & Development	0	\$0	0	\$0
Water Conservation Systems	6	\$226	*	*
Total (2)	1,744,142	\$393,924,863	1,795,984	\$447,177,978

(1) These taxpayers are already included in the research and development credit count.

(2) Total is for all credits, including those for which information cannot be divulged individually.

* The single asterisk indicates that no information can be released due to confidentiality laws in Arizona.

Figures for all credits shown here are subject to change, due to the verification process.

TABLE 31
RESIDENT INDIVIDUAL INCOME TAX LIABILITY
BY FEDERAL ADJUSTED GROSS INCOME
TAX YEAR 2015 (1)

FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	41,506	1.57%	\$430,522	0.01%
\$0.01 to \$1,999	46,894	1.77%	30,866	0.00%
\$2,000 to \$5,999	125,080	4.73%	139,569	0.00%
\$6,000 to \$9,999	158,501	5.99%	2,322,814	0.06%
\$10,000 to \$13,999	174,240	6.58%	10,570,521	0.28%
\$14,000 to \$19,999	256,607	9.70%	31,030,606	0.83%
\$20,000 to \$24,999	192,595	7.28%	42,034,244	1.13%
\$25,000 to \$29,999	171,081	6.47%	55,922,673	1.50%
\$30,000 to \$39,999	285,337	10.78%	141,282,579	3.80%
\$40,000 to \$49,999	209,203	7.91%	150,558,604	4.05%
\$50,000 to \$74,999	354,468	13.40%	378,608,863	10.18%
\$75,000 to \$99,999	227,757	8.61%	378,959,657	10.19%
\$100,000 to \$199,999	304,915	11.52%	933,820,705	25.11%
\$200,000 to \$499,999	80,666	3.05%	685,038,800	18.42%
\$500,000 to \$999,999	11,700	0.44%	281,251,054	7.56%
\$1,000,000 to \$4,999,999	5,134	0.19%	359,876,150	9.68%
\$5,000,000 and over	536	0.02%	267,018,956	7.18%
TOTAL	2,646,220	100.00%	\$3,718,897,183	100.00%

(1) This summary combines all liability reported on the Arizona Form 140, 140A and 140EZ Individual Income tax returns for tax year 2015, filed from January 2016 forward.

TABLE 32
NONRESIDENT/PART YEAR RESIDENT INDIVIDUAL INCOME TAX
LIABILITY BY FEDERAL ADJUSTED GROSS INCOME
TAX YEAR 2015 (1)

ARIZONA PORTION OF FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	57,938	17.85%	\$5,398,489	1.69%
\$0.01 to \$1,999	37,032	11.41%	375,357	0.12%
\$2,000 to \$5,999	47,223	14.55%	1,493,001	0.47%
\$6,000 to \$9,999	31,427	9.68%	2,192,626	0.68%
\$10,000 to \$13,999	23,231	7.16%	3,042,497	0.95%
\$14,000 to \$19,999	24,552	7.56%	5,455,151	1.70%
\$20,000 to \$24,999	15,017	4.63%	5,078,742	1.59%
\$25,000 to \$29,999	11,447	3.53%	5,127,786	1.60%
\$30,000 to \$39,999	16,697	5.14%	10,238,279	3.20%
\$40,000 to \$49,999	11,941	3.68%	10,284,208	3.21%
\$50,000 to \$74,999	18,411	5.67%	23,598,520	7.37%
\$75,000 to \$99,999	10,059	3.10%	20,077,420	6.27%
\$100,000 to \$199,999	12,511	3.85%	45,196,491	14.12%
\$200,000 to \$499,999	5,131	1.58%	49,175,388	15.36%
\$500,000 to \$999,999	1,199	0.37%	28,792,697	8.99%
\$1,000,000 to \$4,999,999	690	0.21%	48,895,089	15.27%
\$5,000,000 and over	77	0.02%	55,721,027	17.41%
TOTAL	324,583	100.00%	\$320,142,768	100.00%

(1) This summary combines all liability reported on the Arizona Form 140NR and 140PY Individual Income tax returns for tax year 2015, filed from January 2016 forward.

TABLE 33
CORPORATE INCOME TAX
CORPORATE TAXPAYER BY SIZE OF TAX
LIABILITY TAX YEAR 2015 (1)

CORPORATE TAX LIABILITY	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
\$50 Minimum	33,095	72.9%	\$1,654,750	0.20%
\$51 to \$99	801	1.8%	58,390	0.00%
\$100 to \$999	4,218	9.3%	1,811,463	0.30%
\$1,000 to \$4,999	3,573	7.9%	8,693,635	1.30%
\$5,000 to \$9,999	1,057	2.3%	7,439,879	1.10%
\$10,000 to \$49,999	1,490	3.3%	34,872,724	5.20%
\$50,000 to \$99,999	377	0.8%	26,356,662	3.90%
\$100,000 to \$499,999	539	1.2%	119,268,277	17.90%
\$500,000 to \$999,999	110	0.2%	76,673,095	11.40%
\$1,000,000 to \$20,000,000	118	0.3%	393,767,934	58.70%
TOTAL	45,378	100.0%	\$670,596,809	100.00%

CORPORATE INCOME TAX CREDITS
TAX YEAR 2015

CREDIT TYPE	# OF FILERS	CREDIT USED	CARRYFORWARD AVAILABLE
Agricultural Pollution Control Equipment	0	\$0	\$0
Commercial & Industrial Solar Energy	9	\$156,621	\$96,696
Contributions to School Tuition Organizations	73	\$23,342,324	\$7,852,668
Contributions to School Tuition Organizations for Disabled or Displaced Students	11	\$1,279,400	\$687,002
Employing National Guard Members	*	*	*
Employment of TANF Recipients	6	\$64,619	\$61,673
Enterprise Zone	15	\$59,703	\$1,701,720
Environmental Technology	*	*	*
Healthy Forest Enterprises & Training	0	\$0	\$0
Military Reuse Zone	0	\$0	\$0
Motion Picture Production & Infrastructure	0	\$0	\$0
New Employment	26	\$5,951,227	\$5,274,396
Pollution Control Device	13	\$1,550,933	\$4,374,408
Qualified Facilities	*	*	*
Qualified Health Insurance Plans	0	\$0	\$0
Renewable Energy Industry	*	*	*
Renewable Energy Production for Self-Consumption	0	\$0	\$0
Renewable Energy Production	8	\$9,076,262	\$34,359,414
Research & Development	356	\$88,660,683	\$1,125,643,309
Research & Development - Refundable (2)	18	\$4,513,320	\$0
Research & Development for University Research	*	*	*
School Site Donation	0	\$0	\$0
Solar Hot Water Heater Plumbing Stub-Outs	0	\$0	\$0
Solar Liquid Fuel Research & Development	0	\$0	\$0
Taxes Paid on Coal Used in Electric Generation	4	\$642,803	\$7,494,682
Water Conservation	0	\$0	\$0
TOTAL (3)	530	\$142,656,220	\$1,191,898,447

(1) This summary combines all liability on the Arizona Form 120 or 120A Corporate Income Tax returns for tax year 2015 filed from January 2016 forward.

(2) These taxpayers are already included in the research and development credit count.

(3) Total is for all credits, including those for which information cannot be divulged individually.

* The single asterisk indicates that no information can be released due to confidentiality laws in Arizona.

Figures may not add to total due to rounding.

**TABLE 34
 AVERAGE FEDERAL ADJUSTED GROSS INCOME AND
 AVERAGE TAX LIABILITY PER RETURN BY COUNTY FOR
 TAX YEAR 2015**

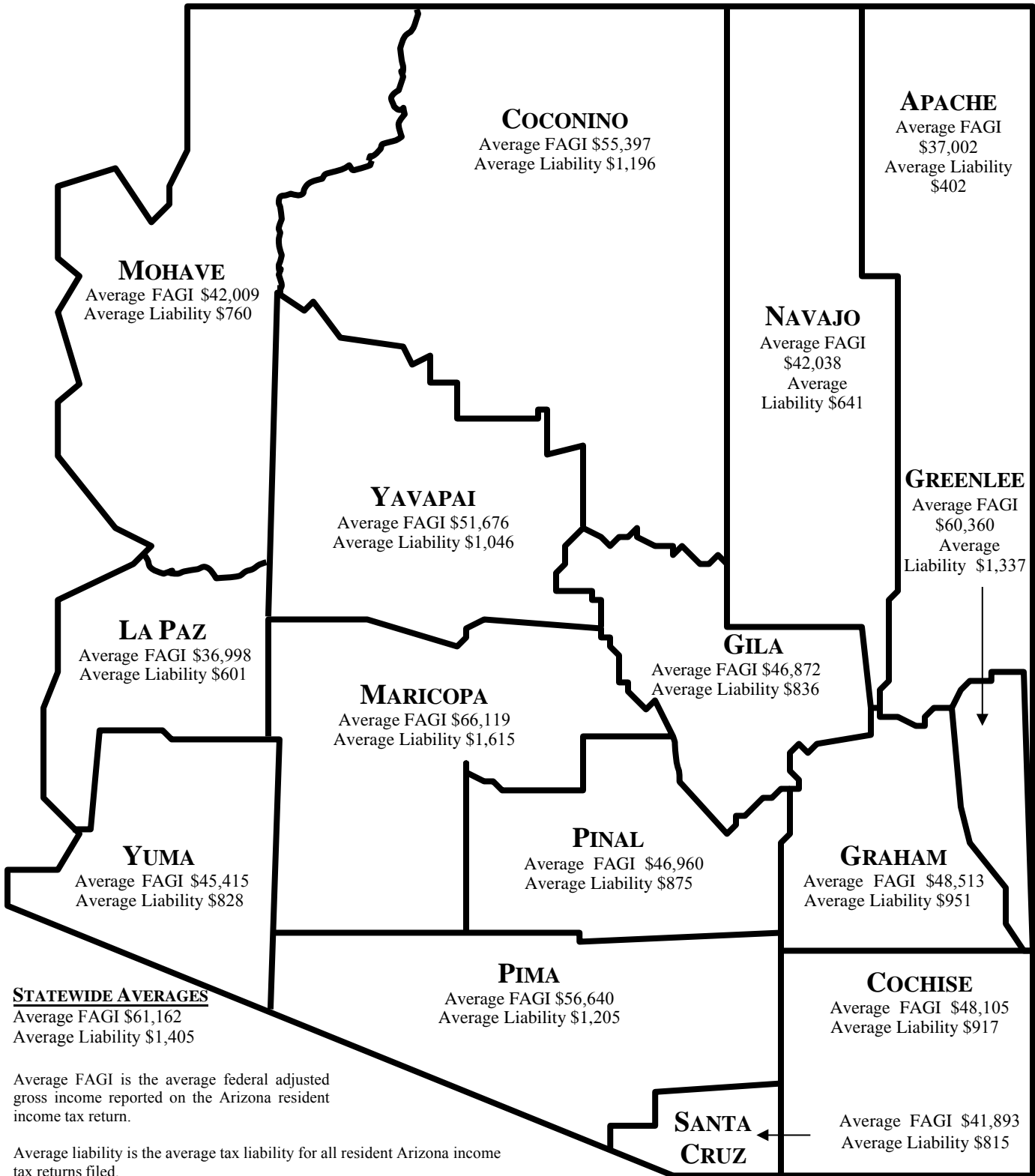


TABLE 35
URBAN REVENUE SHARING
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18

FISCAL YEAR	AMOUNT
2013-14	\$561,001,194
2014-15	\$608,935,729
2015-16	\$605,634,332
2016-17	\$663,582,168
2017-18	\$680,770,080

TABLE 36
DISTRIBUTION OF INCOME TAX AS URBAN REVENUE SHARING TO
MUNICIPALITIES IN FISCAL YEAR 2017-18

CITIES BY COUNTY	AMOUNT	% OF TOTAL	CITIES BY COUNTY	AMOUNT	% OF TOTAL
APACHE					
Eagar	\$617,811	0.09%	Queen Creek	4,399,985	0.65%
St. Johns	441,931	0.06%	Scottsdale	30,549,330	4.49%
Springerville	247,100	0.04%	Surprise	16,433,309	2.41%
COCHISE					
Benson	603,196	0.09%	Tempe	22,604,114	3.32%
Bisbee	646,671	0.09%	Tolleson	889,064	0.13%
Douglas	2,056,563	0.30%	Wickenburg	881,260	0.13%
Huachuca City	216,011	0.03%	Youngtown	837,166	0.12%
Sierra Vista	5,351,722	0.79%	MOHAVE		
Tombstone*	185,789	0.03%	Bullhead City	4,950,665	0.73%
Willcox	434,871	0.06%	Colorado City	596,755	0.09%
COCONINO					
Flagstaff	8,850,877	1.30%	Kingman	3,595,518	0.53%
Fredonia*	185,789	0.03%	Lake Havasu City	6,656,582	0.98%
Page	941,208	0.14%	NAVAJO		
Tusayan*	185,789	0.03%	Holbrook	628,463	0.09%
Williams	391,272	0.06%	Pinetop-Lakeside	542,257	0.08%
GILA					
Globe	913,588	0.13%	Show Low	1,374,345	0.20%
Hayden*	185,789	0.03%	Snowflake	713,926	0.10%
Miami	147,063	0.02%	Taylor	522,316	0.08%
Payson	1,916,850	0.28%	Winslow	1,208,126	0.18%
Star Valley	283,267	0.04%	PIMA		
Winkelman*	185,789	0.03%	Marana	5,384,669	0.79%
GRAHAM					
Pima	310,268	0.05%	Oro Valley	5,422,693	0.80%
Safford	1,189,547	0.17%	Sahuarita	3,566,411	0.52%
Thatcher	622,642	0.09%	South Tucson	699,187	0.10%
GREENLEE					
Clifton	462,491	0.07%	Tucson	65,732,987	9.66%
Duncan*	185,789	0.03%	PINAL		
LA PAZ					
Parker	374,799	0.06%	Apache Junction	4,948,683	0.73%
Quartzsite	451,344	0.07%	Casa Grande	6,754,555	0.99%
MARICOPA					
Avondale	10,265,600	1.51%	Coolidge	1,551,712	0.23%
Buckeye	8,004,917	1.18%	Eloy	2,160,358	0.32%
Carefree	461,253	0.07%	Florence	3,192,974	0.47%
Cave Creek	678,255	0.10%	Kearny	257,008	0.04%
Chandler	30,652,381	4.50%	Mammoth*	188,143	0.03%
El Mirage	4,340,409	0.64%	Maricopa	5,809,383	0.85%
Fountain Hills	3,032,329	0.45%	Superior	371,455	0.05%
Gila Bend	256,513	0.04%	SANTA CRUZ		
Gilbert	29,371,178	4.31%	Nogales	2,478,181	0.36%
Glendale	30,456,435	4.47%	Patagonia*	185,789	0.03%
Goodyear	9,569,138	1.41%	YAVAPAI		
Guadalupe	784,774	0.12%	Camp Verde	1,391,933	0.20%
Litchfield Park	714,174	0.10%	Chino Valley	1,393,420	0.20%
Mesa	60,020,710	8.82%	Clarkdale	529,128	0.08%
Paradise Valley	1,778,003	0.26%	Cottonwood	1,485,076	0.22%
Peoria	20,334,388	2.99%	Dewey-Humboldt	501,507	0.07%
Phoenix	200,035,221	29.38%	Jerome*	185,789	0.03%
			Prescott	5,265,640	0.77%
			Prescott Valley	5,342,309	0.78%
			Sedona	1,287,767	0.19%
			YUMA		
			San Luis	3,981,836	0.58%
			Somerton	1,854,177	0.27%
			Wellton	367,615	0.05%
			Yuma	11,755,011	1.73%
			TOTAL	\$680,770,080	100.00%

City distributions are based on relative population.

*Population adjusted to reflect minimum requirement of 1,500 per HB 2391, Chapter 290, 2nd Regular Session, 2008.

Figures may not add to total due to rounding.

TABLE 37
STATE OF ARIZONA
2018 PRIMARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	PRIMARY RATE
APACHE	\$468,804,350	\$2,616,395	\$2,776,259	\$0	\$0	\$11,286,391	\$0	16,679,045	3.56
COCHISE	\$928,290,436	\$4,535,799	\$24,828,984	\$2,673,572	\$22,300,321	\$45,966,339	\$0	\$100,305,016	10.81
COCONINO	\$1,726,579,756	\$10,161,388	\$9,649,854	\$7,333,034	\$8,185,715	\$63,132,303	\$0	\$98,462,293	5.70
GILA	\$493,540,928	\$2,383,211	\$20,679,365	\$1,842,171	\$4,725,161	\$22,902,422	\$0	\$52,532,329	10.64
GRAHAM	\$189,842,079	\$917,893	\$5,680,075	\$258,046	\$6,316,046	\$8,061,296	\$0	\$21,233,356	11.18
GREENLEE	\$438,419,322	\$2,078,546	\$3,080,334	\$498,815	\$0	\$9,400,645	\$0	\$15,058,340	3.43
LA PAZ	\$218,120,242	\$1,034,108	\$5,149,165	\$0	\$4,847,504	\$5,258,511	\$0	\$16,289,288	7.47
MARICOPA	\$40,423,232,423	\$217,948,075	\$566,289,063	\$270,945,035	\$473,275,205	\$1,473,451,470	\$0	\$3,001,908,848	7.43
MOHAVE	\$1,811,189,489	\$8,710,213	\$35,673,188	\$4,661,841	\$24,291,673	\$71,100,073	\$0	\$144,436,988	7.97
NAVAJO	\$828,848,133	\$3,951,056	\$7,419,020	\$398,512	\$15,055,197	\$31,395,124	\$0	\$58,218,909	7.02
PIMA	\$8,333,892,906	\$41,283,216	\$339,156,106	\$18,188,302	\$116,532,825	\$331,188,238	\$0	\$846,348,686	10.16
PINAL	\$2,355,433,455	\$11,169,653	\$90,213,101	\$20,069,344	\$51,268,365	\$96,495,053	\$0	\$269,215,515	11.43
SANTA CRUZ	\$329,645,579	\$1,566,684	\$12,795,193	\$0	\$1,621,527	\$15,340,421	\$0	\$31,323,825	9.50
YAVAPAI	\$2,599,537,841	\$16,371,875	\$46,240,579	\$2,409,815	\$45,710,273	\$83,122,061	\$0	\$193,854,603	7.46
YUMA	\$1,183,062,653	\$5,608,900	\$29,917,288	\$13,254,772	\$26,292,384	\$52,143,015	\$0	\$127,216,360	10.75
TOTAL STATE	\$62,328,439,592	\$330,337,012	\$1,199,547,575	\$342,533,258	\$800,422,196	\$2,320,243,361	\$0	\$4,993,083,403	8.01

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	8.01
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2017 PRIMARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	PRIMARY RATE
APACHE	\$461,828,178	\$3,295,044	\$2,704,928	\$0	\$0	\$10,457,998	\$0	\$16,457,969	3.56
COCHISE	\$913,002,927	\$4,500,184	\$24,420,089	\$2,614,251	\$21,670,124	\$46,121,370	\$0	\$99,326,019	10.88
COCONINO	\$1,648,531,053	\$9,852,081	\$9,360,359	\$6,793,397	\$7,939,326	\$63,305,684	\$0	\$97,250,847	5.90
GILA	\$481,991,319	\$2,527,956	\$20,195,436	\$1,828,284	\$4,511,921	\$22,118,909	\$0	\$51,182,505	10.62
GRAHAM	\$192,589,663	\$958,083	\$5,091,878	\$253,551	\$6,044,041	\$8,362,208	\$0	\$20,709,761	10.75
GREENLEE	\$441,126,755	\$3,356,496	\$3,061,861	\$496,124	\$0	\$8,408,188	\$0	\$15,322,669	3.47
LA PAZ	\$204,579,026	\$997,323	\$5,094,018	\$0	\$4,618,985	\$5,515,045	\$0	\$16,225,370	7.93
MARICOPA	\$38,251,891,249	\$217,356,354	\$535,870,745	\$254,417,292	\$457,339,612	\$1,561,321,471	\$0	\$3,026,305,474	7.91
MOHAVE	\$1,739,751,600	\$8,585,713	\$34,266,148	\$4,405,892	\$23,364,864	\$71,625,731	\$0	\$142,248,348	8.18
NAVAJO	\$821,107,756	\$4,025,200	\$7,310,322	\$382,596	\$14,834,954	\$30,570,622	\$0	\$57,123,694	6.96
PIMA	\$8,074,957,717	\$41,626,596	\$360,110,814	\$15,291,046	\$112,161,163	\$403,636,914	\$0	\$932,826,534	11.55
PINAL	\$2,239,027,256	\$10,917,914	\$86,648,116	\$19,036,231	\$49,997,479	\$93,650,916	\$0	\$260,250,655	11.62
SANTA CRUZ	\$318,632,496	\$1,557,781	\$12,208,404	\$0	\$1,582,966	\$15,525,583	\$0	\$30,874,735	9.69
YAVAPAI	\$2,463,150,036	\$15,704,663	\$45,309,645	\$2,319,677	\$43,910,576	\$80,029,331	\$0	\$187,273,892	7.60
YUMA	\$1,154,112,442	\$5,626,298	\$28,871,277	\$12,966,502	\$26,057,551	\$50,207,579	\$0	\$123,729,206	10.72
TOTAL STATE	\$59,406,279,473	\$330,887,686	\$1,180,524,040	\$320,804,843	\$774,033,561	\$2,470,857,549	\$0	\$5,077,107,680	8.55

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	8.55
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**TABLE 38
STATE OF ARIZONA
2018 SECONDARY PROPERTY
TAX LEVIES**

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	SECONDARY RATE
APACHE	\$468,804,350	\$0	\$5,012,846	\$0	\$2,414,342	\$1,831,940	\$5,021,890	\$14,281,019	3.05
COCHISE	\$928,290,436	\$0	\$4,309,541	\$276,706	\$0	\$6,504,909	\$9,735,498	\$20,826,654	2.24
COCONINO	\$1,726,579,756	\$0	\$13,166,924	\$6,733,265	\$2,102,974	\$19,864,038	\$19,747,868	\$61,615,069	3.57
GILA	\$493,540,928	\$0	\$1,690,378	\$0	\$0	\$5,216,965	\$8,355,143	\$15,262,486	3.09
GRAHAM	\$189,842,079	\$0	\$307,392	\$0	\$0	\$1,843,058	\$521,163	\$2,671,613	1.41
GREENLEE	\$438,419,322	\$0	\$1,228,815	\$0	\$0	\$718,761	\$64,199	\$2,011,775	0.46
LA PAZ	\$218,120,242	\$0	\$218,120	\$0	\$753,169	\$1,071,804	\$4,852,354	\$6,895,448	3.16
MARICOPA	\$40,423,232,423	\$0	\$93,111,174	\$302,827,259	\$82,705,934	\$1,228,810,919	\$296,300,018	\$2,003,755,304	4.96
MOHAVE	\$1,811,189,489	\$0	\$15,145,990	\$0	\$0	\$15,760,799	\$24,439,089	\$55,345,879	3.06
NAVAJO	\$828,848,133	\$0	\$5,471,950	\$0	\$0	\$12,183,643	\$15,785,051	\$33,440,643	4.03
PIMA	\$8,333,892,906	\$0	\$129,390,112	\$32,461,846	\$0	\$177,624,693	\$101,354,398	\$440,831,049	5.29
PINAL	\$2,355,433,455	\$0	\$7,226,030	\$5,109,854	\$4,374,040	\$38,844,782	\$33,616,996	\$89,171,702	3.79
SANTA CRUZ	\$329,645,579	\$0	\$2,655,843	\$0	\$0	\$2,786,579	\$6,380,799	\$11,823,221	3.59
YAVAPAI	\$2,599,537,841	\$0	\$12,162,247	\$1,226	\$4,918,326	\$18,488,810	\$47,472,204	\$83,042,813	3.19
YUMA	\$1,183,062,653	\$0	\$13,144,593	\$0	\$4,085,115	\$11,302,564	\$1,219,292	\$29,751,564	2.51
TOTAL STATE	\$62,328,439,592	\$0	\$304,241,955	\$347,410,155	\$101,353,900	\$1,542,854,265	\$574,865,962	\$2,870,726,238	4.61

AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100 4.61

2017 SECONDARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	SECONDARY RATE
APACHE	\$461,828,178	\$0	\$5,021,718	\$0	\$2,378,415	\$1,964,387	\$5,387,896	\$14,752,417	3.19
COCHISE	\$913,002,927	\$0	\$4,256,162	\$279,199	\$0	\$7,862,700	\$9,429,490	\$21,827,552	2.39
COCONINO	\$1,648,531,053	\$0	\$12,590,113	\$6,271,306	\$2,185,952	\$16,479,325	\$18,546,006	\$56,072,702	3.40
GILA	\$481,991,319	\$0	\$1,650,820	\$0	\$0	\$5,085,259	\$7,592,508	\$14,328,587	2.97
GRAHAM	\$192,589,663	\$0	\$298,597	\$0	\$0	\$1,727,825	\$530,739	\$2,557,161	1.33
GREENLEE	\$441,126,755	\$0	\$1,023,986	\$0	\$0	\$1,226,462	\$66,468	\$2,316,916	0.53
LA PAZ	\$204,579,026	\$0	\$204,579	\$0	\$469,918	\$1,061,530	\$4,697,584	\$6,433,611	3.14
MARICOPA	\$38,251,891,249	\$0	\$87,368,557	\$288,708,798	\$81,859,047	\$1,003,196,297	\$267,046,840	\$1,728,179,539	4.52
MOHAVE	\$1,739,751,600	\$0	\$14,470,901	\$0	\$0	\$15,838,212	\$22,278,539	\$52,587,652	3.02
NAVAJO	\$821,107,756	\$0	\$5,402,420	\$0	\$0	\$12,012,376	\$15,472,712	\$32,887,508	4.01
PIMA	\$8,074,957,717	\$0	\$124,149,395	\$32,465,227	\$0	\$107,891,729	\$95,619,907	\$360,126,258	4.46
PINAL	\$2,239,027,256	\$0	\$6,852,745	\$5,536,329	\$6,938,745	\$34,361,767	\$32,204,977	\$85,894,562	3.84
SANTA CRUZ	\$318,632,496	\$0	\$2,515,130	\$0	\$0	\$1,915,678	\$6,297,960	\$10,728,768	3.37
YAVAPAI	\$2,463,150,036	\$0	\$12,026,483	\$1,494	\$4,928,763	\$17,614,061	\$45,432,314	\$80,003,116	3.25
YUMA	\$1,154,112,442	\$0	\$13,060,300	\$0	\$2,650,996	\$13,402,152	\$1,138,085	\$30,251,533	2.62
TOTAL STATE	\$59,406,279,473	\$0	\$290,891,906	\$333,262,353	\$101,411,838	\$1,241,639,759	\$531,742,025	\$2,498,947,880	4.21

AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100 4.22

**TABLE 39
AVERAGE PROPERTY TAX RATES BY
AUTHORITY
2012-2015**

	<u>2015</u>		<u>2016</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$4.31	\$1.97	\$4.31	\$2.08
COUNTIES	1.97	0.48	1.97	0.50
STATE	0.59	0.00	0.57	0.00
CITIES & TOWNS	0.54	0.50	0.54	0.58
COMMUNITY COLLEGES	1.34	0.18	1.33	0.18
SPECIAL DISTRICTS	0.00	0.88	0.00	0.89
	<hr/> \$8.74	<hr/> \$4.03	<hr/> \$8.73	<hr/> \$4.22
TOTAL	\$12.77		\$12.95	
	<u>2017</u>		<u>2018</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$4.16	\$2.09	\$3.72	\$2.48
COUNTIES	1.99	0.49	1.92	0.49
STATE	0.56	0.00	0.53	0.00
CITIES & TOWNS	0.54	0.56	0.55	0.56
COMMUNITY COLLEGES	1.30	0.17	1.28	0.16
SPECIAL DISTRICTS	0.00	0.90	0.00	0.92
	<hr/> \$8.55	<hr/> \$4.21	<hr/> \$8.01	<hr/> \$4.61
TOTAL	\$12.75		\$12.62	

NOTE:

Figures may not add to total due to rounding.

**TABLE 40
BINGO COLLECTIONS
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18**

FISCAL YEAR	AMOUNT
2013-14	\$521,583
2014-15	\$507,212
2015-16	\$476,079
2016-17	\$486,660
2017-18	\$473,647

BINGO COLLECTIONS

	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Licenses	\$17,580	\$17,136	\$16,159	\$15,935	\$15,920
Proceeds	499,608	482,440	456,902	469,233	455,528
Penalty, Interest and Miscellaneous	4,395	7,636	3,018	1,492	2,199
TOTAL	\$521,583	\$507,212	\$476,079	\$486,660	\$473,647

TABLE 41
LUXURY TAX COLLECTIONS
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18

SOURCE:	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18	PERCENT OF COLLECTIONS IN FY2017-18
Spirituos Liquor	\$33,588,102	\$33,963,657	\$34,551,657	\$35,901,436	\$37,633,609	10.1%
Vinous Liquor	15,583,934	15,624,518	16,160,560	16,579,025	16,898,323	4.5%
Malt Liquor	21,974,061	21,682,060	21,568,413	21,645,309	21,845,962	5.8%
Liquor Collections	\$71,146,096	\$71,270,235	\$72,280,629	\$74,125,770	\$76,377,895	20.5%
Tobacco - All Types						
Gross Revenue	\$327,788,207	\$331,926,341	\$341,591,816	\$341,844,433	\$332,995,430	
Refunds	(15,299,166)	(17,161,399)	(23,630,049)	(30,618,233)	(35,332,010)	
Licenses	8,198	6,775	6,625	6,800	5,900	
Administrative Expenses	(574,345)	(679,500)	(630,981)	(629,831)	(575,507)	
Net Tobacco Collections	\$311,922,894	\$314,092,217	\$317,337,411	\$310,603,168	\$297,093,813	79.5%
TOTAL COLLECTIONS	\$383,068,990	\$385,362,452	\$389,618,040	\$384,728,939	\$373,471,708	100.0%
DISTRIBUTIONS:						
State General Fund	\$58,711,664	\$56,746,947	\$58,168,800	\$57,610,211	\$58,013,734	
Tobacco Tax & Health Care Fund	58,050,632	63,194,425	62,624,638	61,267,539	57,565,385	
Tobacco Products Tax Fund	91,923,081	93,055,529	92,031,875	90,112,386	84,606,892	
Drug Treatment & Education Fund	9,111,608	9,092,642	9,209,833	9,393,484	9,608,328	
DOC Revolving Fund	3,636,704	3,630,371	3,677,579	3,752,748	3,841,110	
Department of Corrections Fund	29,253,753	29,249,936	29,714,628	30,196,916	30,800,569	
DOC Transfer from Prop 200 Funds	1,343,199	1,426,934	1,203,345	1,245,925	1,172,422	
Prop 200 Transfer from Prop 303 Funds	3,748,474	3,876,853	3,839,047	3,754,683	3,524,113	
Smoke Free AZ	2,918,213	2,848,986	2,941,563	2,879,410	2,784,370	
Early Childhood Development and Health Fund	124,371,662	122,239,828	126,206,733	124,515,638	121,554,785	
TOTAL DISTRIBUTIONS	\$383,068,990	\$385,362,451	\$389,618,040	\$384,728,939	\$373,471,708	

Figures may not add to total due to rounding.

TABLE 42
UNCLAIMED PROPERTY COLLECTIONS AND DISTRIBUTIONS
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18

SOURCE:	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
UNCLAIMED PROPERTY	\$113,119,156	\$126,763,806	\$149,833,143	\$136,129,323	\$176,837,283
Refunds	(34,059,189)	(42,673,868)	(54,884,199)	(57,030,264)	(64,385,381)
NET	\$79,059,967	\$84,089,938	\$94,948,944	\$79,099,059	\$112,451,902
ESCHEATED ESTATES	365,267	38,668	17,759	13,356	-9,759
TOTAL NET REVENUE	\$79,425,235	\$84,128,606	\$94,966,703	\$79,112,415	\$112,442,143
DISTRIBUTIONS:					
General Fund	\$49,165,753	\$54,034,910	\$64,941,156	\$48,834,770	\$81,318,220
Housing Fund	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
SMI Housing Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Victim Restitution Fund	684,584	683,239	716,782	631,233	643,559
Admin Fund	24,500,000	24,500,000	24,500,000	24,500,000	24,500,000
Retained For Future Distributions					1,256,349
Net to Permanent State School Fund:					
Escheated Estates (1)	\$365,267	\$38,668	\$17,759	\$13,356	(\$9,759)
Unclaimed Shares/dividends	190,053	355,232	280,021	603,472	228,498
Storage Facility	19,578	16,558	10,985	29,584	5,276
TOTAL DISTRIBUTION	\$79,425,235	\$84,128,606	\$94,966,703	\$79,112,415	\$112,442,143

(1) Escheated Estates will be transferred in the following fiscal year.

Figures may not add to total due to rounding.

TABLE 43
WASTE TIRE FEE DISTRIBUTION
FISCAL YEAR 2013-14 THROUGH FISCAL YEAR 2017-18

	FY2013-14	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Apache	\$118,662	\$117,372	\$132,813	\$114,063	\$113,394
Cochise	\$231,444	\$227,946	\$237,807	\$223,785	\$224,204
Coconino	\$226,483	\$224,115	\$243,201	\$218,359	\$219,371
Gila	\$121,854	\$120,219	\$127,968	\$108,256	\$108,567
Graham	\$54,820	\$53,919	\$57,728	\$50,469	\$50,564
Greenlee	\$17,421	\$17,578	\$19,325	\$16,678	\$16,691
La Paz	\$56,558	\$56,305	\$61,612	\$48,771	\$49,448
Maricopa	\$4,800,866	\$4,731,031	\$5,173,068	\$5,370,562	\$5,470,627
Mohave	\$439,690	\$437,219	\$476,427	\$414,544	\$428,549
Navajo	\$189,926	\$188,345	\$207,273	\$178,632	\$180,717
Pima	\$1,169,151	\$1,160,602	\$1,215,296	\$1,248,757	\$1,267,235
Pinal	\$449,131	\$447,688	\$495,759	\$498,660	\$518,203
Santa Cruz	\$87,754	\$86,986	\$95,855	\$92,665	\$95,372
Yavapai	\$434,938	\$433,130	\$469,557	\$451,616	\$464,073
Yuma	\$294,940	\$292,174	\$316,550	\$304,726	\$321,530
Arizona Department of Environmental Quality	\$316,056	\$312,114	\$338,402	\$338,776	\$345,595
Total	\$9,009,694	\$8,906,743	\$9,668,642	\$9,679,319	\$9,874,138

Figures may not add to total due to rounding.