

Annual Report

FY 2021

Year Ending June 30, 2021

Submitted on November 2021



DIRECTOR'S MESSAGE

OUR MISSION

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DIRECTOR'S MESSAGE :



Fiscal year (FY) 2021 was a milestone year, as the Arizona Department of Revenue (ADOR) collected a record \$24.0 billion for programs and services in the state to fund Arizona's future. The FY 2021 total surpassed the \$19.6 billion collected in FY 2020.

Other key fiscal highlights from this Annual Report include the following:

- More than 6.4 million tax documents were processed;
- Over 3.5 million individual income tax refunds were issued to taxpayers, totaling \$1.9 billion;
- Collections from transaction privilege tax (TPT) remained strong at \$14.2 billion; and
- \$48 million in unclaimed property were returned to their rightful owners.

Through the extraordinary work of ADOR employees, we have achieved success, adopting new innovations and processes to serve Arizona's taxpayers.

We continuously strive to serve Arizona taxpayers and create a smooth experience for them when they must interact with our agency. As an example of such efforts, ADOR's Tax Policy Unit developed a dedicated email response process for taxpayers that triaged each message and reduced phone call and email transfers, creating a significant reduction in response time.

Additionally, after discovering several Arizona fiduciary income tax returns requesting large refunds had been filed using suspected false information and stolen identities, the Criminal Investigations Unit (CIU) acted swiftly and stopped these likely fraudulent returns from being processed. The new process has prevented \$2.2 million in potentially fraudulent refunds from being processed and paid and saved future time spent recovering fraudulent refunds.

Following the passage of Proposition 207, adult use marijuana sales became legal on January 1, 2021. ADOR quickly implemented the associated TPT and excise taxes to accompany these sales, allowing Arizona to collect \$116 million in additional revenue in FY 2021.

Under our overarching mission of "Serving Taxpayers!," ADOR's story could not have been achieved without our employees' dedicated efforts to innovate and eliminate waste and inefficiencies. With a vision of funding Arizona's future, ADOR remains focused on responding to our customers' ever-changing needs as it administers our state's comprehensive tax system.

Rob Woods

Director

OUR ORGANIZATION :

Our strategy begins with a comprehensive look at ADOR's electronic filing options, call quality, and communication effort. We then make an honest assessment of our recent past and current reality, including a brutally honest evaluation of our performance. We refer to this as the "current state". The Governor's vision for the state and the agency's vision define our desired "future state". By analyzing the gap between our current and future states, we develop our plan. ADOR has adopted strategic goals to close the gap between the reality of our current challenges and future state vision.

In addition to these goals, ADOR has identified strategic initiatives to help overcome challenges that could keep us from closing the gap. In FY 2021, ADOR successfully provided marijuana businesses with the ability to electronically file and pay their transaction privilege and excise taxes – reducing paper processing, increasing revenue for the state, and providing dedicated resources for this industry.

The performance measures ADOR has adopted track success through two primary lenses: the return on investment that taxpayers demand as an outcome of fulfilling our mission — i.e., delivering the revenue that finances Arizona's future--and customer value in the form of quality service.

OUR MISSION :

Serving Taxpayers!

OUR VISION :

Funding Arizona's priorities through excellence in innovation, exceptional customer experience, and public servant-led continuous improvement.

AGENCY OVERVIEW :

ADOR 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 satellite location 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.



HOW WE MEASURE SUCCESS :

FY 21 Goal	Multi-Year Strategy	Annual Initiatives
Optimize Employee Culture	Enhance Employee Centric Culture	<ul style="list-style-type: none"> • Develop a quarterly engagement assessment tool. • Define the new/changing needs of our workforce in a remote work environment. • Develop a culture plan framework for leadership. • Develop an ADOR Leadership Academy for Executive Leadership team to complete the first wave (Director through Deputy Assistant Directors). • Reinforce Leader Standard Work across the agency to build consistency in leader behaviors. • Develop a skills matrix for each agency position. • Define and develop scope of employee development at ADOR. • Integrate employee development with agency 1:1 standard work. • Complete identification of critical positions for agency succession plan. • Implement recommendations of succession plan gap assessment.
Maximize Agency Effectiveness and Efficiency	Increase Voluntary Compliance	<ul style="list-style-type: none"> • Develop internal and external data to support measurement, identify areas of opportunity, and document successes. • Continue feedback extraction and implementation from external partners. • Enhance relationships with stakeholders and other state agencies to identify gaps in system and develop strategy to reduce gap.
Enhance Services and Automation	Mature Agency Data Management	<ul style="list-style-type: none"> • Develop and implement an agency-wide data management strategy, governance, quality, operations, platform, architecture, and supporting processes. • Define data needs throughout the agency and identify tools to support agency wide business intelligence needs.
Legislative Agility		<ul style="list-style-type: none"> • Define resilience structure and map process to support implementation. • Identify, improve and repeal outdated necessary administrative rules creating a better experience for taxpayers and simplifying compliance. • Receive and refine tax system feasibility study, create funding proposal, engage, and promote with key stakeholders.



WHAT WE DO



Audit

Educates taxpayers and promotes compliance with Arizona tax laws through an audit and review of taxpayers' individual, corporate, transaction privilege/use tax, and withholding tax returns and filings; reviews taxpayers' claims for refunds and supporting books and records; and participates in the administration of local excise taxes.



Collections

Collects delinquent tax liabilities; educates taxpayers with tax compliance, and administers the state's Debt Set-Off program, which offsets taxpayers' income tax refunds to pay for debts owed to participating state agencies and municipalities; files proof of claim on bankruptcy cases to protect the interests of the state; files and releases tax liens, fiduciary and estate tax certificates; and issues tax clearance, and certificates of compliance for dissolution and withdrawal.

Education and Compliance



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; and assists taxpayers with coming into compliance through voluntary disclosure, all of which are conducted with the goal of building and maintaining strong partnerships with Arizona cities, towns, and counties.

WHAT WE DO



Process Administration

Opens, batches, and processes tax documents; deposits all tax revenue and enters taxpayer return data; corrects calculation and allocation errors; and files, maintains, stores, and disposes of all tax documents.



Tax Data Management

Maintains oversight over all data in agency tax systems; ensures taxpayer accounts are correct and in balance; prepares existing tax data for tax system replacement; tests new functionality and enhancements for the agency's tax systems; investigates and prevents fraudulent tax activity; supports the development of business intelligence capabilities and provides governance of agency data.

Processing



WHAT WE DO



Disclosure Office (Disclosure, Records and Information Management)

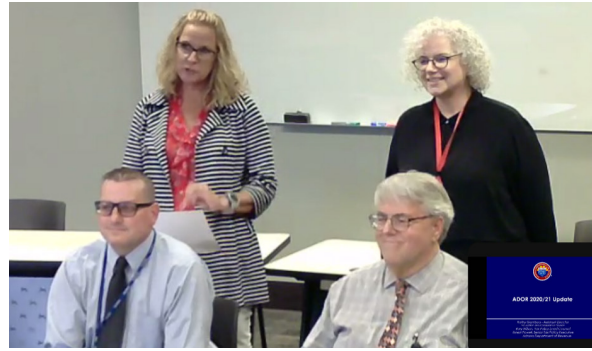
Assists the agency in developing policies, standards, procedures, information sharing agreements, awareness training, and conducting inspections to comply with state and federal laws for safeguarding confidential information; serves as the liaison with the IRS for the exchange and safeguarding of Federal Tax Information, periodic IRS audits, and compliance efforts; coordinates and prepares agency responses to public records requests; serves as the agency's liaison with the Arizona State Library, Archives and Public Records; assists the agency in developing records and information management policies, standards, procedures, training, and other efforts to comply with state laws and mandates.

Hearing Office

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

Inquiries and Requests

Assists taxpayers and supports internal staff in understanding tax laws, rules and programs administered by the department; responds to



inquiries and provides assistance in person, over the phone, and by email; issues licenses and registrations; and updates taxpayer account information within the agency's tax system.

Problem Resolution Office

Responds to escalated taxpayer inquiries and works with the agency's various units and divisions to resolve complex issues and problems.

Property Tax

Ensures fair and uniform property values for Arizona taxpayers by exercising general supervision over county assessors in administering the property tax laws to determine the valuation of centrally valued properties, including electric generation facilities, telecommunications companies, pipelines, railroads, airlines, mines, and water companies.

Taxpayer, Executive & Legislative Issues (Tax Policy, Appeals & Protest)

Reviews and analyzes proposed state and federal tax legislation to assist in the promulgation of technically sound and administratively feasible tax policies; develops and promulgates administrative rules, rulings, and procedures; provides policy support and interpretative guidance within the department; provides interpretive oral and written guidance to

Taxpayer Services



taxpayers.

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 issued by the Department through the administrative appeals process.

Tobacco Tax Unit (Tobacco Audit & Compliance, Tobacco Enforcement)

Administers state luxury taxes on tobacco products, and supports Arizona's efforts to meet legal and operational obligations under the Tobacco Master Settlement Agreement; enforces state laws regulating tobacco product sales in Arizona and conducts statewide inspections of tobacco retailers and distributors.

Unclaimed Property

Collects, safeguards, and advertises abandoned property and returns that unclaimed property to its rightful owner(s); educates the public and holders about Unclaimed Property Laws.



WHAT WE DO



Budget Office

Plans and develops the agency's annual budget. Monitors expenditures for adherence to the statutory requirements once appropriations are approved by the Governor and the Legislature.

Communications

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

Continuous Improvement

Provides coaching and professional development in continuous improvement across the agency. Assists work units in improving processes to deliver superior customer value.

Economic Research and Analysis

Provides statistical analysis and research services, including the fiscal impact of proposed changes to tax laws; assists in the promulgation of technically sound and administratively feasible tax policies and laws. Administers several income tax credit programs.

Employee Training and Development Unit

Provides new employees with an introduction to the department, tax system, basic tax types, and the Arizona Management System; assists employees in the completion of all mandatory state and agency training.



E-Services Unit

Supports and maintains system readiness and usability of tax systems and online filing websites, including bulk filing; creates new functionality to streamline processes and increase efficiencies to benefit internal and external customers; facilitates technical support to third-party software vendors to provide taxpayers with efficient, safe, and convenient e-filing options.

Facilities Management

Coordinates building maintenance; oversees construction and building renewal projects; oversees building sanitation needs; 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.

Human Resources

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

Support



Information Technology

Provides information security, application development and support, customer service, project management, and business analysis services for the Department.

Internal Audit

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

Legislative Liaison

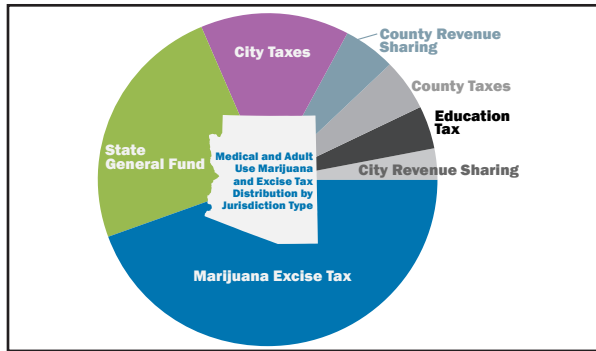
Coordinates the analysis, research, and testimony on tax legislation; analyzes and tracks bills through the legislative process; coordinates implementation of legislation after passage; and acts as the liaison between legislators and the department, including handling constituent issues for legislators and the Governor's Office.

Procurement Office

Adheres to the rules and regulations of the Arizona Procurement Code as they relate to the expenditure of public monies; assists with purchasing needs, determines sourcing method for each purchase, and develops specifications and scope of work; receives and evaluates quotes/bids/proposals, solicits qualified vendors, awards contracts, and manages vendor contracts.



OUR SUCCESSES



Record Gross Revenue Collected

FY 2021 was a milestone year, as ADOR collected a record \$24.0 billion for programs and services that contribute to funding Arizona's future. The FY 2021 total surpassed the \$19.6 billion from FY 2020.

Making up the \$24 billion was \$14.2 billion from TPT for which ADOR is the single point of administration and collection of state and city taxes for in-state and out-of-state business and residential rental owners in Arizona. In FY 2021, the department collected over \$74 million in retail TPT and excise tax from medical and adult use marijuana sales, and over \$676 million in retail TPT paid by remote sellers and marketplace facilitators.

Corporate E-file

For tax year 2020, electronically filed corporate income tax returns became mandatory, in alignment with the agency's ongoing approach to continuously improve customer service.

In tax year 2020, 168,000 corporate tax returns were filed with ADOR, with approximately 76 percent being e-filed.

Corporate e-filing gives businesses a more convenient way of filing their tax returns, reducing the time and amount of paper needed to deliver lengthy returns



consisting of thousands of pages to ADOR. Through e-filing, the department can do a more timely analysis of the filed tax information, which means faster verification of whether the return has been accepted or requires any corrections.

Tax Data Account Reconciliation

The ADOR tax system was evaluated to identify possible ways to avoid unnecessary rework, duplicative effort, and poor taxpayer experiences. Following a feasibility study to evaluate the system, certain tax data and critical system-related issues were identified as problematic and needing resolution before transitioning to a new tax system.

A project team established procedures to execute strategies to resolve the identified issues, resulting in 48,586 corrected mailing addresses, 5,888 region and location code fixes, 4,314 misapplied payments transfers, and stopping \$28 million in erroneous refunds across all tax types, preventing \$80.5 million in inaccurate billings.

Addressing these data and critical system issues has enhanced customer experience by ensuring taxpayers receive timely and accurate communications, refunds and billings, and better system tax information security. Furthermore, state, county, and city jurisdictions benefit from increased licensing and



reporting accuracy.

Tobacco Tax Refund Query Enhancement

The Tobacco Compliance team found that certain taxpayers were submitting duplicate product refund requests through the Arizona Luxury Tax Online portal. It required a manual review process that was highly labor-intensive, dependent upon the reviewer's expertise, and potentially subject to human error or omission.

As a result, an automated query was developed that allows ADOR Tobacco Compliance staff to leverage tax system capabilities to review all previous refund submissions within the period, then determine if the taxpayer has previously submitted the credit memo numbers attached to the taxpayer requests to the department as part of a previous refund request.

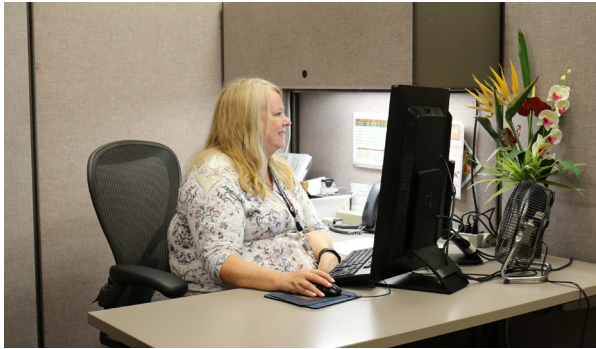
Results show shorter processing times and decreased time between taxpayer submission and receipt of a refund, freeing up staff resources for other essential tasks. Additionally, this process improvement decreases the possibility that duplicate refund requests will be approved and refunded in error.

Unclaimed Property Appointments Process Effectiveness of Customer Interactions

ADOR has transitioned to an appointment-based



OUR SUCCESSSES



service framework and encourages taxpayer assistance through electronic mediums to keep customers and employees safe while maintaining efficient and timely levels of customer service. When a matter requires an in-person appointment, the taxpayer is informed of the necessary documentation prior to the appointment to prepare for a successful transaction.

Among its various responsibilities, the Unclaimed Property Unit is tasked with collecting, safeguarding, and distributing monies due to an individual from sources such as old bank accounts, uncashed payroll checks, tax refunds, and dormant safe deposit boxes. In 2020, the Unit successfully assisted an unhoused taxpayer in completing the required claim forms, thereby allowing the state to approve and return \$5,000 to the rightful owner.

As a result of the personal assistance provided by the unit, the taxpayer was subsequently able to put a down payment on an apartment. The Unclaimed Property Unit continues to provide hands-on assistance to customers, regardless of their personal circumstances, thereby allowing for similar and life-changing opportunities to residents in need.

Fiduciary Fraud Scheme Prevention

After discovering a scheme where fraudulent Arizona fiduciary income tax returns were being



filed requesting large refunds using stolen identities, the Criminal Investigations Unit (CIU) acted swiftly to create a method to review and stop potentially fraudulent returns from being processed. CIU worked with the Error Resolution team to determine the process for handling fiduciary tax returns.

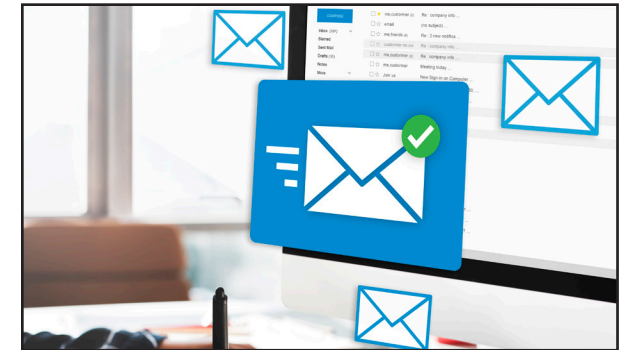
The team developed a new process of flagging any return meeting established criteria before it is processed; the suspect return is sent to the CIU for further review. If the return is deemed likely to be fraudulent, it is suspended from further processing.

CIU also contacted the IRS and other State agencies that have identified similar schemes and shared insight into potential flags and how to stop the scheme. By doing so, CIU assisted the IRS in a case in which two individuals were identified as filing fraudulent fiduciary returns, which resulted in the individuals being charged and arrested.

The new process has prevented \$2.2 million in potentially fraudulent refunds from being processed and paid, allowing the state to avoid costly and time-intensive efforts to recover monies paid on the basis of fraudulent refund requests.

Dedicated Tax Policy Email

ADOR receives complex inquiries that require technical or legal responses. Previously, ADOR did



not have a centralized point of contact for these issues to best assist taxpayers and other stakeholders.

The Tax Policy Unit developed a dedicated email address for taxpayers, and established criteria to efficiently classify and triage inquiries into one of three taxpayer response levels: difficult, direct, or a phone call. Additionally, a peer review system was implemented as a staff coaching tool to ensure high quality and customer satisfaction standards.

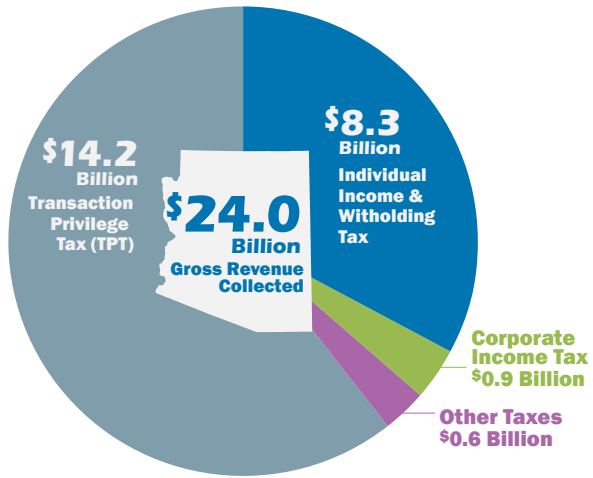
With the creation of the AskTaxPolicy email address, the Tax Policy Unit has increased ADOR's responsiveness to taxpayers, stakeholders, and local tax administrators inquiring about tax-related matters. Taxpayers and external stakeholders receive a courteous and personal response "at-the-speed-of-business."

As a result, the agency reduced phone call and email transfers by 24% and improved the average response time to taxpayers and stakeholders.



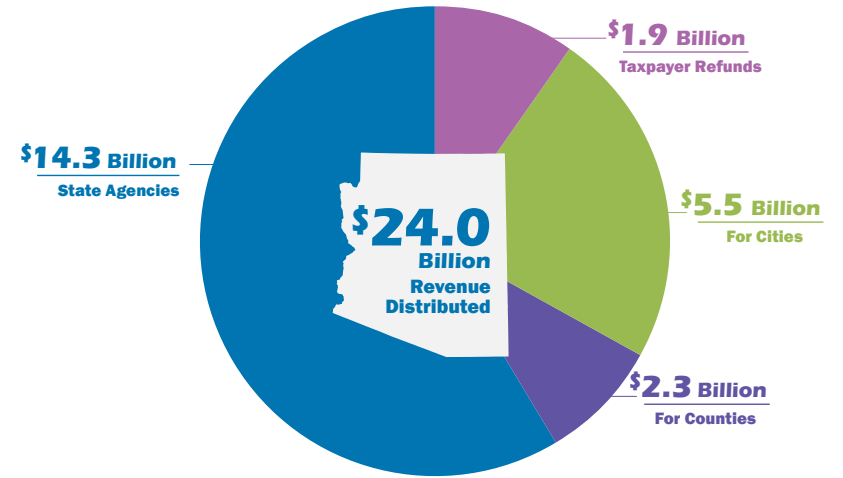
AGENCY HIGHLIGHTS

Total Gross Revenue Collected



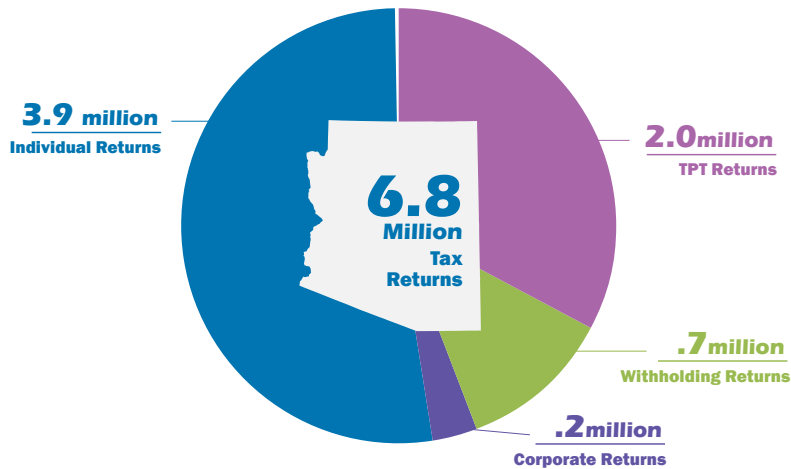
(Detailed gross revenues are reported under TABLE 1)

Total Revenue Distributed

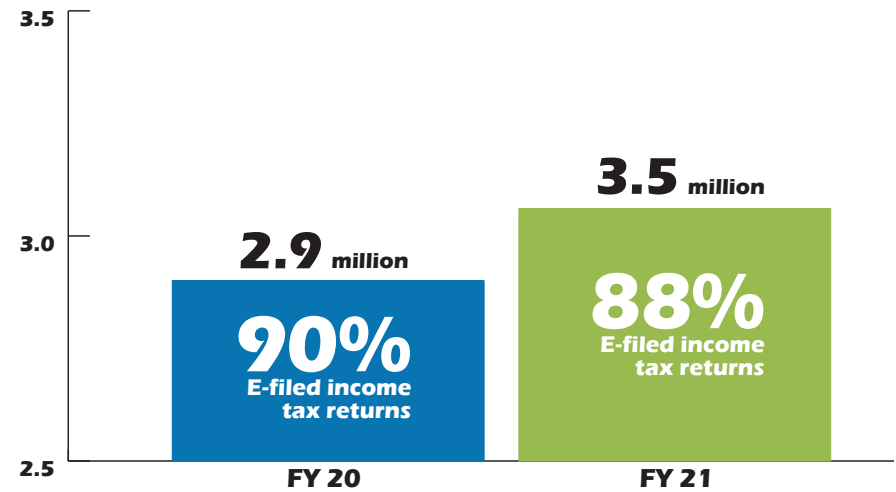


Figures drawn from [Strategic Plan Update FY 2022](#)

Total Number of Tax Returns Processed

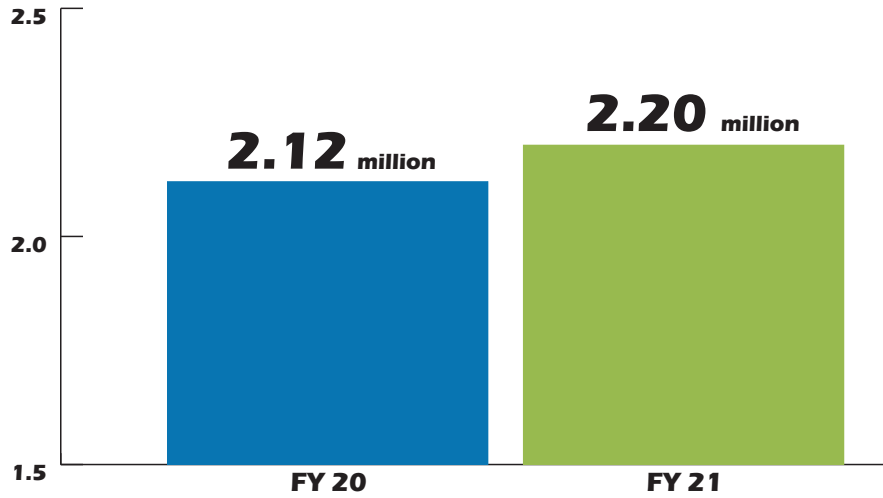


Total Number of E-Filed Individual Income Tax Returns Received (in Millions)

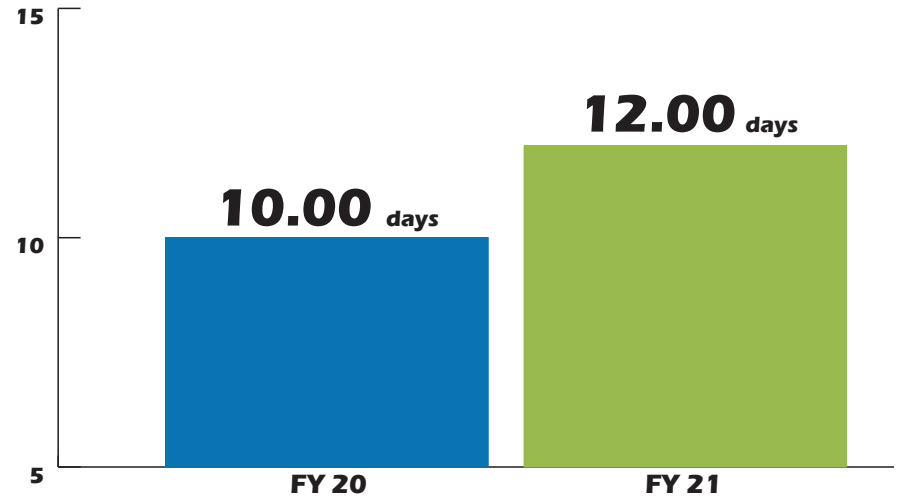


AGENCY HIGHLIGHTS

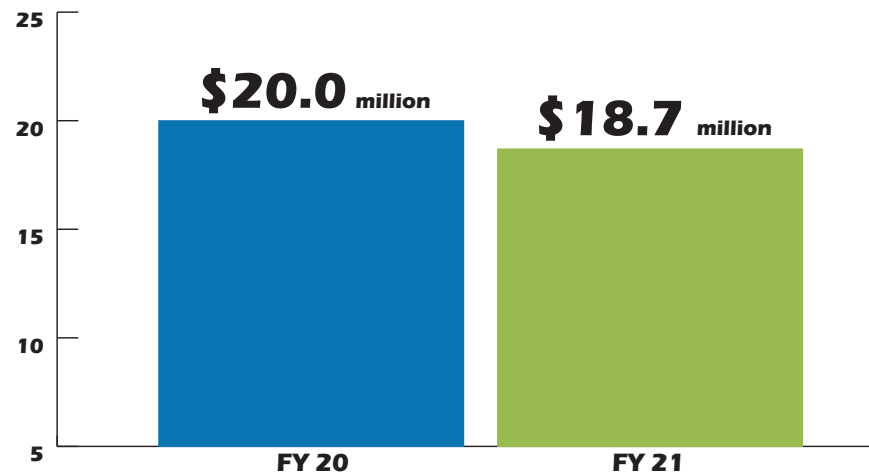
Total Number of Individual Income Tax Refunds (in Millions)



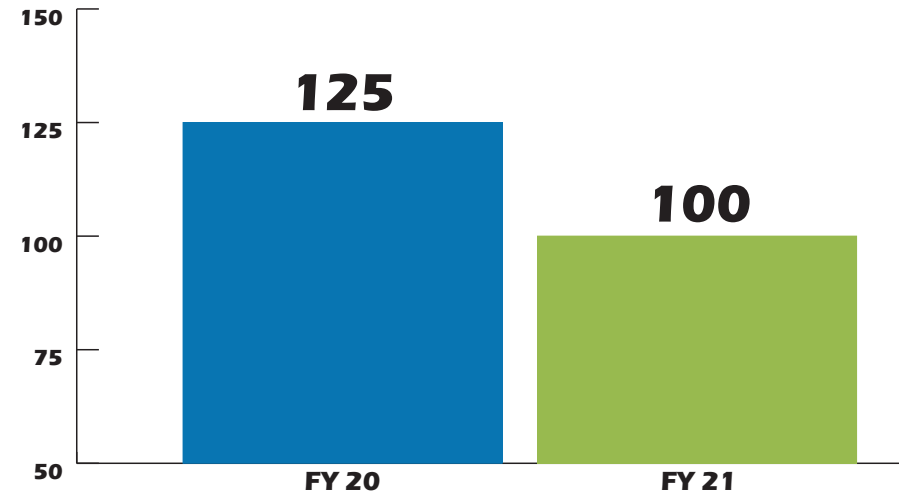
Average Time to Issue Tax Refunds (Calendar Days)



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

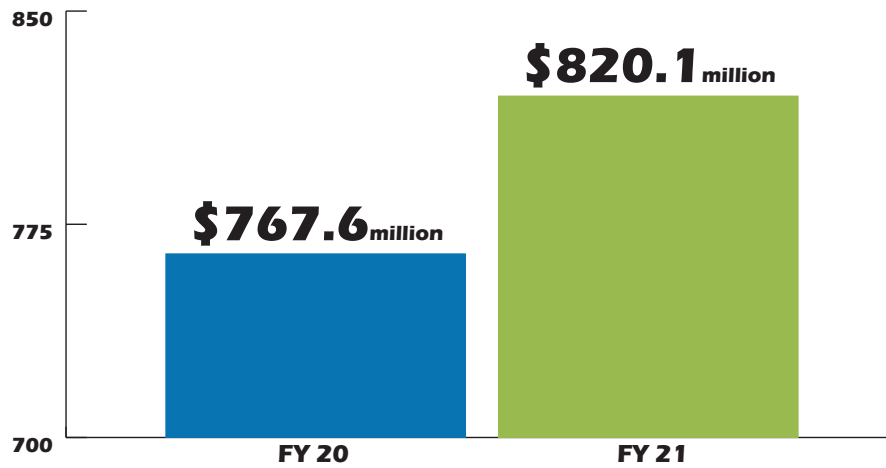


Number of Outreach Events Conducted

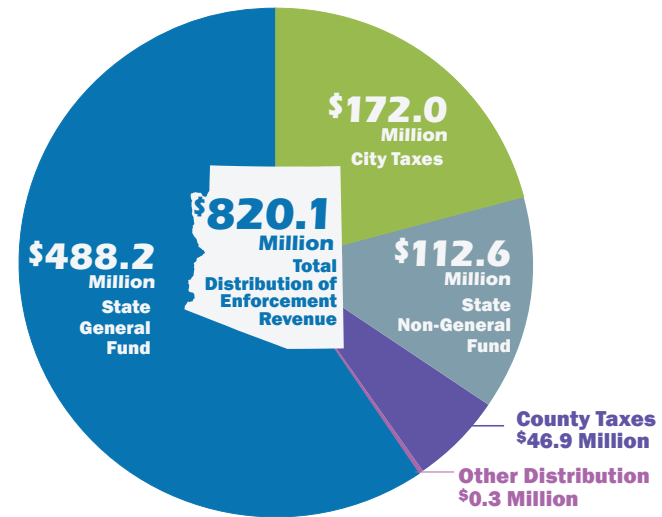


AGENCY HIGHLIGHTS

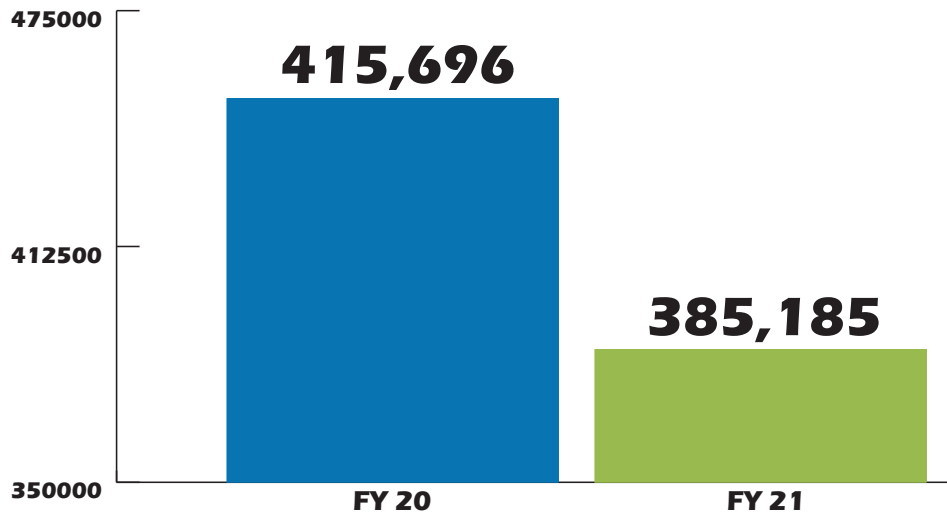
Total Net Enforcement Revenue



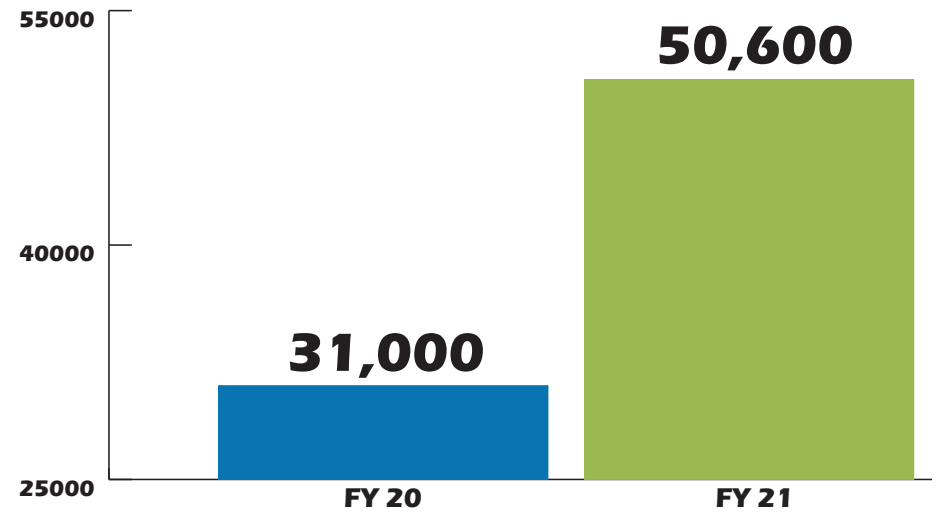
Total Distribution of Enforcement Revenue



Number of Total Calls Answered

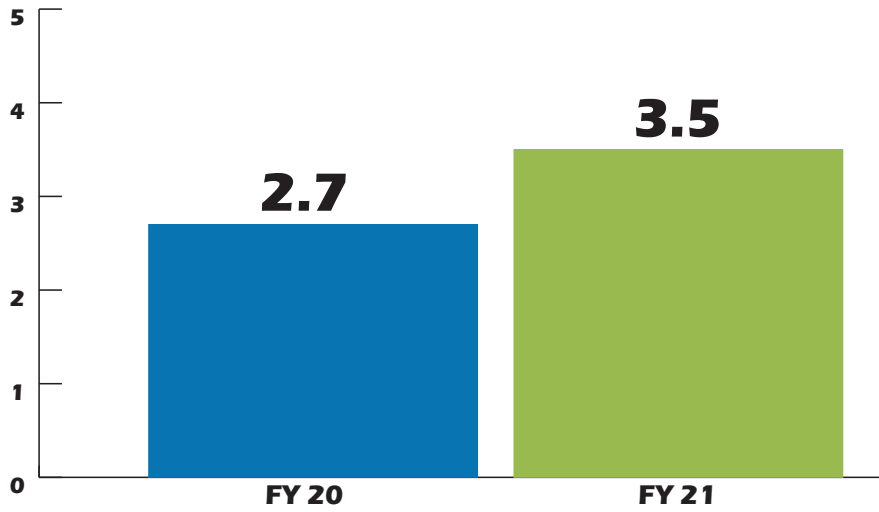


Number of Customer Live Chats

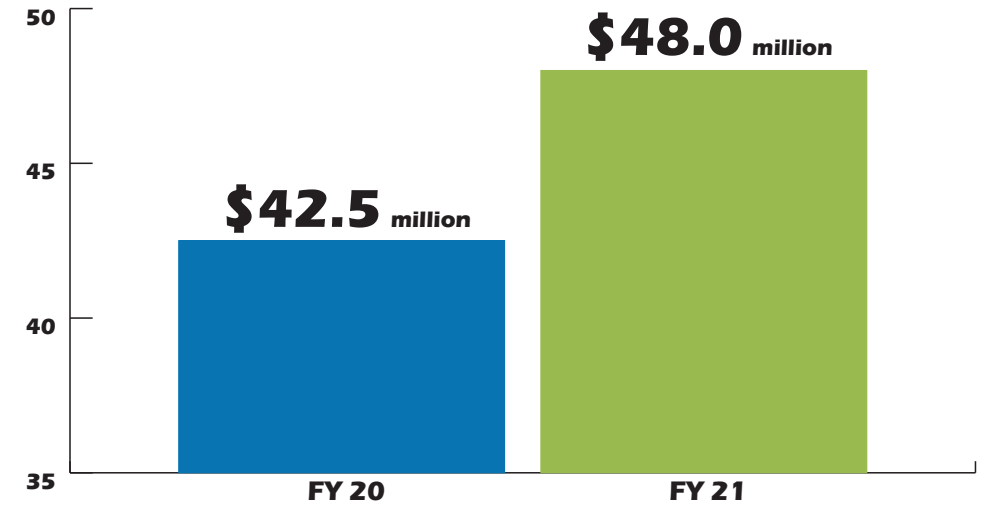


AGENCY HIGHLIGHTS

Satisfaction Rating



Unclaimed Property Dollars Returned to Customers



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 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. (See Table 40 below.)

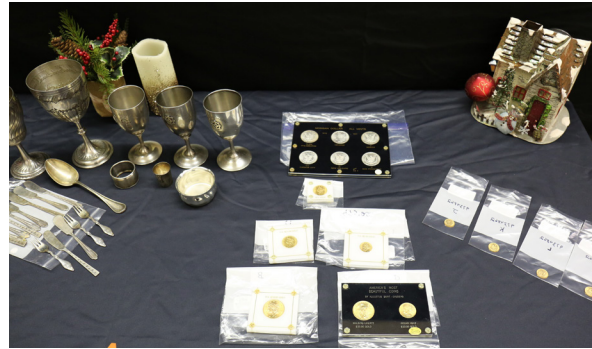


Luxury Tax Collections

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 investigates and confiscates contraband tobacco products. All payments, stamp orders and required reports are 100 percent electronically. (Refer to Table 41.)

Monies collected and distributed from luxury tax:		
Fund	Amount	Due to the passage of...
State General Fund	\$64.8 million	
Tobacco Tax and Health Care Fund	\$57.8 million	(Tobacco Tax and Health Care Initiative in November 1994)
Tobacco Products Tax Fund	\$85.0 million	
Drug Treatment and Education Fund	\$10.9 million	(Proposition 200 in 1994)
Corrections Revolving Fund	\$4.4 million	(Proposition 200 in 1994)
Department of Corrections Fund	\$34.4 million	(Legislature in 1984 to pay for prison construction)
Department of Corrections Transfer from Prop 200 Funds	\$1.2 million	
Prop 200 Transfer from Prop 303 Funds	\$3.5 million	
Smoke Free AZ Fund	\$2.7 million	(Proposition 201 in 1994)
Early Childhood Development and Health Fund	\$118.2 million	(Proposition 203 in 1994)

MISCELLANEOUS TAXES



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; and
- Traveler's checks not cashed in fifteen years.

An owner may file a claim to recover property within 35 years after the final day of the fiscal year in which the department received the 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. (See Table 42 below.)

Waste Tire Fee Distributions

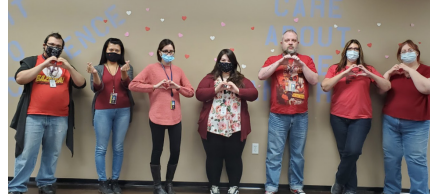
The Arizona waste tire fee is a fee applied to the sale of new motor vehicle tires. The fee is to be collected quarterly at a rate of 2 percent of the purchase price, not to exceed \$2.00 per tire.

During FY 2021, the department collected \$10,061,002 and distributed 3.4 percent to the Arizona Department of Environmental Quality, with the remainder being distributed to the counties based on the number of motor vehicles registered in each county. (See Table 43 below.)

The distribution is performed quarterly.



***"Department of Revenue has launched important innovations to improve efficiency and better serve Arizona businesses and taxpayers."
— Governor Doug Ducey***



Arizona Department of Revenue
1600 West Monroe Street
Phoenix, Arizona 85007

TABLE 1
REVENUE SUMMARY
GROSS REVENUE COLLECTED
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

SOURCE	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX					
Distribution Base	\$1,986,128,100	\$2,112,379,328	\$2,244,197,404	\$2,357,406,929	\$2,748,210,633
Nonshared Portion	3,485,921,977	3,716,646,924	3,958,911,462	4,176,057,831	4,811,292,321
Use Tax	300,976,461	327,236,379	362,026,745	384,263,505	449,765,392
Education Tax	670,788,089	\$712,903,811	760,874,328	808,452,299	935,934,330
Temporary Tax (1)	(246,291)	184,694	128,605	376,358	142,456
Undistributed Estimated					
Transaction Privilege Tax	43,648,810	23,099,672	9,789,761	26,045,966	37,681,121
Marijuana Excise Tax (2)					32,925,183
Other State Revenue	50,569,550	58,341,189	59,648,111	67,608,762	64,253,454
County and City Collections	2,530,137,765	3,960,062,470	4,289,113,182	4,519,198,357	5,111,352,622
Subtotal	\$9,067,924,461	\$10,910,854,468	\$11,684,689,598	\$12,339,410,006	\$14,191,557,512
INCOME TAX					
Withholding	\$4,061,373,494	\$4,300,957,448	\$4,567,250,552	\$4,894,243,319	\$5,287,037,800
Individual	1,403,176,562	1,634,544,924	1,820,178,311	1,136,238,014	3,012,702,158
Corporate	525,414,051	493,937,319	651,196,431	611,946,618	944,871,950
Subtotal	\$5,989,964,107	\$6,429,439,691	\$7,038,625,294	\$6,642,427,951	\$9,244,611,908
LUXURY TAX					
Spirituous Liquor	\$35,901,436	\$37,633,609	\$39,417,348	\$39,395,949	\$46,369,117
Vinous Liquor	16,579,025	16,898,323	17,357,125	18,028,851	19,453,661
Malt Liquor	21,645,309	21,845,962	21,347,551	22,116,335	23,315,171
Tobacco - All Types (3)	341,844,433	332,995,430	323,469,631	331,543,243	325,839,150
Licensing	6,800	5,900	5,925	6,050	5,150
Subtotal	\$415,977,004	\$409,379,224	\$401,597,579	\$411,090,427	\$414,982,250
UNCLAIMED PROPERTY					
Unclaimed Property	136,129,323	176,837,283	168,222,552	170,976,820	195,978,437
Escheated Estates	13,356	(9,759)	86,104	42,146	193,062
Subtotal	\$136,142,679	\$177,186,874	\$168,308,656	\$171,018,966	\$196,171,499
OTHER REVENUES					
Bingo	\$486,660	\$473,647	\$469,026	\$397,780	\$165,181
Flight Property Tax	10,307,778	13,003,735	11,728,981	13,531,373	12,714,725
Private Car Tax	1,726,458	2,038,908	2,027,884	2,220,383	2,380,655
Nuclear Plan Assessment	2,503,140	2,526,277	2,549,792	2,576,291	2,210,929
Waste Tire	9,679,319	9,874,138	10,004,703	10,334,522	10,061,002
Subtotal	\$24,703,355	\$27,916,705	\$26,780,387	\$29,060,348	\$27,532,492
TOTAL (4)	\$15,634,711,606	\$17,954,776,962	\$19,320,001,513	\$19,593,007,698	\$24,074,855,661

- (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) In November 2020, voters approved Proposition 207, which imposed an Excise tax on the sale of Adult Use marijuana beginning January 2021.
- (3) Figures represent gross tobacco revenue less administrative expenses.
- (4) All revenues collected by the Department of Revenue, including those which are later refunded or distributed.

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 2017 THROUGH FISCAL YEAR 2021

SOURCE	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Transaction Privilege, Use, and Severance Tax	\$4,471,914,020	\$4,772,442,933	\$5,094,961,891	\$5,373,390,986	\$6,208,915,561
Undistributed Estimated Transaction Privilege Tax	43,648,810	23,099,672	9,789,761	26,045,966	37,681,121
Income Tax	3,813,614,083	4,214,804,468	4,826,981,286	4,289,230,877	6,535,731,647
Luxury Tax	57,610,211	58,013,734	\$57,063,987	\$59,688,183	\$64,837,692
Unclaimed Property	48,834,770	81,318,220	91,509,204	98,874,182	117,570,231
Bingo	486,660	473,647	469,026	397,780	165,181
Private Car Tax	1,726,458	2,038,908	2,027,884	2,220,383	2,380,655
Nuclear Plan Assessment	2,503,140	2,526,277	2,549,792	2,576,291	2,210,929
Total	\$8,440,338,152	\$9,154,717,859	\$10,085,352,832	\$9,852,424,647	\$12,969,493,016

Figures may not add to total due to rounding.

TABLE 3
NET ENFORCEMENT REVENUE
FISCAL YEAR 2021

ENFORCEMENT REVENUE	FY 2021
Non-Timely Revenue	\$330,976,214
Enforcement Revenue-Collections	\$347,092,908
Enforcement Revenue-Audit and Outreach	\$77,501,619
Compliant Revenue-Audit and Outreach	\$64,493,812
TOTAL ENFORCEMENT REVENUE	\$820,064,553
DISTRIBUTION OF ENFORCEMENT REVENUE	
State General Fund	\$488,161,999
State Non-General Fund	\$112,614,363
City Taxes	\$172,029,609
County Taxes	\$46,923,422
Other Distribution	\$335,160
TOTAL DISTRIBUTION	\$820,064,553

TABLE 4
GROSS TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

SOURCE	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Distribution Base	\$1,986,128,100	\$2,112,379,328	\$2,244,197,404	\$2,357,406,929	\$2,748,210,633
Nonshared	3,485,921,977	3,716,646,924	3,958,911,462	4,176,057,831	4,811,292,321
Use Tax	300,976,461	327,236,379	362,026,745	384,263,505	449,765,392
SUBTOTAL	\$5,773,026,539	\$6,156,262,631	\$6,565,135,610	\$6,917,728,265	\$8,009,268,346
Education Tax	\$670,788,089	\$712,903,811	\$760,874,328	\$808,452,299	\$935,934,330
Temporary Tax (1)	-246,291	184,694	128,605	376,358	142,456
Undistributed Estimated Payment	43,648,810	23,099,672	9,789,761	26,045,966	37,681,121
Telecommunications Devices	4,405,381	4,386,029	3,939,596	3,597,537	3,313,360.32
911 Excise	16,066,188	15,713,206	16,107,379	16,975,158	17,385,969.07
911 Prepaid Wireless	1,744,471	1,656,263	1,610,054	1,485,965	1,526,819.12
Infrastructure				9,723,983	3,396,720.06
Municipal Water	2,446,164	2,522,345	2,418,656	2,442,336	2,646,926.99
Nursing Facility Assessment	25,907,345	29,911,948	30,616,030	28,532,958	30,929,015.76
Jet Fuel Tax		4,151,398	4,956,396	4,850,825	5,054,642.43
Marijuana Excise Tax (2)					32,925,183.14
GROSS STATE COLLECTIONS	\$6,537,786,696	\$6,950,791,998	\$7,395,576,415	\$7,820,211,649	\$9,080,204,891
Municipal Privilege Tax (3)	\$1,674,208,729	\$3,049,587,640	\$3,306,714,701	\$3,494,883,955	\$3,947,721,368
County Transaction Privilege Taxes	855,929,036	910,474,830	982,398,481	1,024,314,401	1,163,631,254
COUNTY AND CITY COLLECTIONS	\$2,530,137,765	\$3,960,062,470	\$4,289,113,182	\$4,519,198,357	\$5,111,352,621
TOTAL DEPARTMENT OF REVENUE RECEIPTS	\$9,067,924,461	\$10,910,854,468	\$11,684,689,598	\$12,339,410,006	\$14,191,557,512

- (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) In November 2020, voters approved Proposition 207, which imposed an Excise tax on the sale of Adult Use marijuana beginning Janu
- (3) The Municipal Collection program expanded to more cities in FY 2015 and FY 2016 and all cities during FY 2017.

TABLE 5
COUNTY TRANSACTION PRIVILEGE TAXES
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

SOURCE	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Apache County Excise Tax	\$1,170,231	\$1,113,102	\$1,182,639	\$1,282,331	\$1,582,712
Cochise County Excise Tax	6,666,951	6,846,382	7,371,982	8,655,219	10,988,545
Coconino County Excise Tax	15,045,142	16,318,485	16,334,239	16,136,801	18,526,347
Coconino County Jail Tax	15,042,544	16,318,936	16,334,496	16,136,817	18,527,203
Coconino County Capitol Projects Tax (1)	18,873	6,489	7,471	5,823	2,139
Coconino County Road Tax	9,125,796	10,016,996	9,995,142	9,906,879	11,198,779
Gila County Excise Tax	2,991,169	3,100,874	3,138,508	3,455,163	4,098,428
Gila County Road Tax (1)	16,279	6,932	(1,787)	10,528	2,057
Gila Road Extension Tax	3,090,119	3,207,537	3,235,816	3,540,687	4,185,505
Graham County Excise Tax	1,851,346	1,986,602	2,144,904	2,388,379	2,622,405
Graham County Jail Tax	1,836,109	1,973,205	2,135,138	2,380,590	2,618,861
Greenlee County Excise Tax	984,583	1,331,143	1,470,064	1,487,509	1,421,085
La Paz County Excise Tax	1,287,477	1,290,549	1,434,951	1,476,038	1,628,866
La Paz County Jail Tax	1,287,476	1,290,453	1,434,951	1,476,038	1,628,865
La Paz County Health Services District (1)	181,183	5	30	10	(10)
La Paz County Judgment Tax	2,364,564	2,583,113	2,866,815	2,949,251	3,257,178
Maricopa County Road Tax (1)	213,142	164,086	(243,154)	10,435	1,235
Maricopa County Road Tax Extension	413,857,577	438,490,074	468,863,096	491,092,907	559,028,614
Maricopa County Stadium Tax (1)	167	(133)	168	(13)	(8)
Maricopa County Jail Tax	151,921,689	161,042,269	172,143,399	180,977,378	206,875,287
Maricopa County Rental Car Surcharge	4,751,256	5,861,075	5,896,744	5,218,859	3,667,460
Mohave County Excise Tax (2)	6,486,959	7,230,142	7,633,276	4,950,805	48,388
Navajo County Excise Tax	6,513,292	7,244,757	7,813,464	7,585,721	8,157,363
Navajo County Jail Tax				1,764,626	5,328,875
Pima County Hotel Tax	6,843,613	6,270,563	7,109,236	5,792,094	5,366,639
Pima County Rental Car Surcharge	1,446,298	1,530,067	1,508,561	1,360,872	924,683
Pima County R.V. Surcharge (1)	161,345	70,889	(1,964)	(5)	(56)
Pima County Road Tax	76,888,239	82,259,669	86,326,341	89,518,565	101,235,313
Pinal County Excise Tax	14,888,202	16,238,503	17,739,439	19,773,363	24,300,136
Pinal County Health Services District	2,988,799	3,242,360	3,472,890	3,948,799	4,853,015
Pinal County Road Tax	15,650,739	17,084,811	18,643,359	20,259,676	25,035,538
Pinal County Transportation Tax		2,562,160	17,140,418	19,630,778	23,819,443
Santa Cruz County Excise Tax	2,554,041	2,543,104	2,679,555	3,046,807	4,806,640
Santa Cruz County Jail Tax	2,545,734	2,542,616	2,676,440	3,046,590	4,806,586
Yavapai County Excise Tax	16,790,311	18,170,764	19,225,283	20,415,083	24,877,491
Yavapai County Jail Tax	8,404,331	9,083,716	9,612,630	10,207,534	12,438,427
Yuma County Excise Tax	12,542,284	12,829,893	13,519,772	15,283,364	18,007,495
Yuma County Jail Tax	12,542,317	12,829,924	13,519,793	15,283,393	18,007,935
Yuma County Capitol Projects Tax (1)	602	210	(724)	(1,162)	0
Yuma County Health Services District	2,797,071	2,863,555	3,018,068	3,413,958	4,022,543
Sports & Tourism Authority	32,181,191	32,928,949	35,017,031	30,445,914	25,733,248
COUNTY TAX COLLECTIONS	\$855,929,036	\$910,474,830	\$982,398,481	\$1,024,314,401	\$1,163,631,254

(1) 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 2021

BUSINESS CODE	TAXABLE ACTIVITIES	DISTRIBUTION			TOTAL TAX
		BASE	NONSHARED	EDUCATION	
002	Nonmetalliferous Mining, Oil and Gas Production	1.0%	2.125%	0.0%	3.125%
004	Utilities	1.0%	4.0%	0.6%	5.6%
005	Communications	1.0%	4.0%	0.6%	5.6%
006	Transporting	1.0%	4.0%	0.6%	5.6%
007/008	Private Rail Car/Pipelines	1.0%	4.0%	0.6%	5.6%
009	Publishing	1.0%	4.0%	0.6%	5.6%
010	Printing	1.0%	4.0%	0.6%	5.6%
011	Restaurants and Bars	2.0%	3.0%	0.6%	5.6%
012	Amusements	2.0%	3.0%	0.6%	5.6%
014	Personal Property Rentals	2.0%	3.0%	0.6%	5.6%
015	Contracting	1.0%	4.0%	0.6%	5.6%
017	Retail	2.0%	3.0%	0.6%	5.6%
019	Mining Severance	2.0%	0.5%	0.0%	2.5%
025	Hotel/Motel Tax	2.75%	2.75%	0.0%	5.5%
029/030	Use and Use Inventory Tax	0.0%	5.0%	0.6%	5.6%
203	Medical Marijuana	2.0%	3.0%	0.6%	5.6%
420	Adult Use Marijuana	2.0%	3.0%	0.6%	5.6%
315	MRRA	2.0%	3.0%	0.6%	5.6%
325	Online Lodging Marketplace Remote Seller or Marketplace	2.75%	2.75%	0.0%	5.5%
605/616	Facilitator	2.0%	3.0%	0.6%	5.6%

TABLE 7
NET TAXABLE SALES
BY TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX CLASSIFICATIONS (1)
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

CLASSIFICATION	FY 2017	% OF TOTAL	FY 2018	% OF TOTAL	FY 2019	% OF TOTAL	FY 2020	% OF TOTAL	FY 2021	% OF TOTAL
Transporting	39,944,476	0.03	31,021,706	0.03	31,542,233	0.02	34,562,780	0.02	121,844,144	0.08
Mining, Oil & Gas	140,647,661	0.12	154,509,602	0.13	164,066,164	0.12	187,408,302	0.14	215,158,810	0.13
Mining Severance	735,086,244	0.64	982,474,677	0.80	690,060,203	0.53	508,177,101	0.37	1,424,404,918	0.89
Utilities	9,920,286,171	8.59	10,337,793,459	8.38	10,315,449,912	7.85	9,814,962,428	7.09	10,766,674,507	6.70
Communications	2,000,876,650	1.73	2,067,004,664	1.68	1,917,972,554	1.46	1,771,024,989	1.28	1,387,554,161	0.86
Private Car and Pipelines	22,117,166	0.02	30,130,799	0.02	33,457,162	0.03	32,944,018	0.02	50,796,186	0.03
Publishing	87,179,410	0.08	84,594,831	0.07	56,071,053	0.04	35,342,849	0.03	32,570,132	0.02
Job Printing	237,886,998	0.21	219,209,607	0.18	241,962,678	0.18	164,659,597	0.12	185,315,644	0.12
Restaurants and Bars	13,571,567,249	11.75	14,347,556,418	11.64	15,232,888,157	11.60	14,471,699,590	10.46	15,248,825,630	9.49
Amusements	1,323,661,174	1.15	1,445,107,369	1.17	1,482,455,223	1.13	1,303,260,578	0.94	879,531,890	0.55
Commercial Lease (3)	50,040	n/a (2)	(4,139)	n/a (2)	214	n/a (2)	16	n/a (2)	0	n/a (2)
Personal Property Rentals	3,947,159,693	3.42	4,276,040,464	3.47	4,762,329,596	3.63	4,893,667,201	3.54	4,994,986,116	3.11
Contracting	10,252,612,975	8.88	11,801,257,512	9.57	13,610,523,276	10.36	15,817,234,314	11.43	17,977,828,782	11.19
Retail	63,922,405,836	55.33	67,429,684,554	54.68	71,664,594,902	54.56	74,712,426,965	54.00	86,248,391,045	53.67
Remote Seller/Marketplace Facilitator (4)							3,485,992,742	2.52	8,333,375,824	5.19
MRRA Amount	155,623,986	0.13	167,434,052	0.14	177,361,375	0.14	218,938,113	0.16	213,124,309	0.13
Medical Marijuana (5)									297,828,830	0.19
Adult Use Marijuana (6)									195,210,688	0.12
Hotel/Motel	3,058,662,711	2.65	3,342,980,279	2.71	3,646,903,681	2.78	2,805,265,120	2.03	2,460,566,716	1.53
Online Lodging Marketplace (7)							355,669,401	0.26	597,915,528	0.37
Rental Occupancy Tax (8)	0	n/a (2)	(269)	n/a (2)	(1,255)	n/a (2)	0	n/a (2)	(996)	n/a (2)
Use Tax	6,069,073,494	5.25	6,590,501,344	5.34	7,316,159,872	5.57	7,744,065,064	5.60	9,061,233,185	5.64
Use Tax-Utilities	34,764,087	0.03	2,511,671	n/a	945,241	n/a	1,642,263	n/a (2)	1,851,631	n/a (2)
TOTAL	\$115,519,606,020	100.00	\$123,309,808,597	100.00	\$131,344,742,238	100.00	\$138,358,943,430	100.00	\$160,694,987,680	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) Remote Seller/Marketplace Facilitator tax was effective October 1, 2019.

(5) The Medical Marijuana was previously reported as part of the Retail category. Beginning with the January 2021 period, medical marijuana is reported in a separate category

(6) The Adult Use Marijuana revenue is for a partial year, with the tax beginning in January 2021.

(7) Prior to FY2020 this category was combined with Hotel/Motel.

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

Figures may not add to total due to rounding.

TABLE 8
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS BY CLASS
FISCAL YEAR 2021

CLASSIFICATION	DISTRIBUTION		TOTAL
	BASE	NONSHARED	COLLECTIONS
Transporting	\$1,218,441	\$4,873,766	\$6,092,207
Nonmetal Mining, Oil and Gas	2,151,588.11	4,572,124.71	6,723,712.82
Mining Severance	28,488,098.36	7,122,024.59	35,610,122.95
Utilities	107,666,745.07	430,666,980.29	538,333,725.36
Communications	13,875,541.62	55,502,166.42	69,377,708.04
Private Car and Pipelines	507,961.86	2,031,847.45	2,539,809.31
Publishing	325,701.31	1,302,805.30	1,628,506.61
Job Printing	1,853,156.50	7,412,625.77	9,265,782.27
Restaurants and Bars	304,976,512.59	457,464,768.90	762,441,281.49
Amusements	17,590,637.79	26,385,956.71	43,976,594.50
Rentals of Personal Property	99,899,722.33	149,849,583.48	249,749,305.81
Contracting	179,778,287.78	719,113,151.30	898,891,439.08
Rental Occupancy Tax	(20.02)	(9.86)	(29.88)
Retail	1,724,967,820.92	2,587,451,731.32	4,312,419,552.24
Remote Seller/Marketplace Facilitator	166,667,516.48	250,001,274.70	416,668,791.18
MARRA Amount	4,262,486.17	6,393,729.28	10,656,215.45
Medical Marijuana (1)	5,956,576.60	8,934,864.90	14,891,441.50
Adult Use Marijuana (2)	3,904,213.76	5,856,320.62	9,760,534.38
Hotel/Motel	67,665,584.72	67,665,584.72	135,331,169.44
Online Lodging Marketplace	16,442,677.05	16,442,677.05	32,885,354.10
Use Tax Utilities	18,516.31	74,065.25	92,581.56
Use Tax	-	449,765,542.74	449,765,542.74
License Fees	-	528,328.86	528,328.86
Jet Fuel Tax	(7,133.66)	(10,700.49)	(17,834.15)
Jet Fuel Use Tax	-	11,682.39	11,682.39
Non sufficient Funds	-	344,316.06	344,316.06
Mandatory EFT Fees	-	1,300,505.05	1,300,505.05
TOTAL	\$2,748,210,633	\$5,261,057,713	\$8,009,268,346

(1) The Medical Marijuana was previously reported as part of the Retail category. Beginning with the January 2021 period, medical marijuana

(2) The Adult Use Marijuana revenue is for a partial year, with the tax beginning in January 2021.

Figures may not add to total due to rounding.

**TABLE 9
DISTRIBUTION OF TRANSACTION PRIVILEGE, USE
AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2021**

Net Regular to State General Fund	\$6,208,915,561
Net Estimated Payments to General Fund	37,681,121
Net to Cities	687,052,658
Net to Counties	1,113,300,127
Net to Education Fund	935,934,330
Net to Temporary Tax	142,456
Marijuana Excise Tax	32,925,183
911 Wireline/Excise, 911 Wireless, Infrastructure, Telecommunications Devices, Nursing Facility, Jet Fuel	64,253,454
TOTAL GROSS STATE COLLECTIONS	\$9,080,204,891

**ADDITIONAL DISTRIBUTION FROM
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2021**

Rio Nuevo	\$9,525,697.57 *
Sports and Tourism Authority	\$3,090,576.09
Tribal Community Colleges	\$4,099,548.47
Convention Center	\$23,997,900.00

* Includes reconciliations for FY2020 and an estimated June 2021 for Rio Nuevo.

Figures may not add to total due to rounding.

TABLE 10
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN APACHE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Utilities	17,122,600	5.8%	856,130
Communications	12,842,844	0.3%	642,142
Publishing	407,448	47.8%	20,372
Restaurants and Bars	19,414,595	23.6%	970,730
Rentals of Personal Property	12,471,662	30.5%	623,583
Contracting (All)	27,153,246	16.5%	1,357,662
Retail	165,033,917	14.5%	8,251,696
Remote Seller/Marketplace Facilitator	38,938,622	156.0%	1,946,931
Hotel/Motel and Online Lodging Marketplace	13,753,707	41.6%	756,454
Use Tax	72,985,473	18.3%	3,649,274
Other Taxable Activities (2)	11,556,669	NA	408,611
TOTAL	\$391,680,781	22.2%	\$19,483,585

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Utilities	16	17	22
Communications	109	114	107
Publishing	10	11	16
Restaurants and Bars	60	59	55
Rentals of Personal Property	228	259	308
Contracting (All)	217	243	237
Retail	3,096	3,529	3,146
Remote Seller/Marketplace Facilitator	NA	NA	926
Hotel/Motel	56	48	46
Use Tax	1,423	1,602	1,310
Other Taxable Activities	33	37	34
TOTAL	5,248	5,919	6,207

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

(2) For FY21 different categories are classified under the Other Taxable Activities compared to FY20.

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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Utilities	\$183,568,287	15.4%	\$9,178,414
Communications	23,517,051	-23.2%	1,175,853
Publishing	711,867	-11.6%	35,593
Job Printing	624,979	84.8%	31,249
Restaurants and Bars	168,776,825	10.4%	8,438,841
Amusements	4,253,934	-22.2%	212,697
Rentals of Personal Property	43,815,842	39.4%	2,190,792
Contracting (All)	532,641,945	100.5%	26,632,097
Retail	1,045,039,938	8.0%	52,251,997
Remote Seller/Marketplace Facilitator	140,457,476	113.8%	7,022,874
MRRA	3,915,329	-18.1%	195,766
Hotel/Motel and Online Lodging Marketplace	36,969,457	0.6%	2,033,320
Use Tax	119,480,487	16.3%	5,974,024
Other Taxable Activities	3,703,666	169.1%	184,101
TOTAL	\$2,307,477,083	26.4%	\$115,557,619

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Utilities	47	47	47
Communications	192	180	181
Publishing	23	31	24
Job Printing	21	22	18
Restaurants and Bars	323	326	306
Amusements	53	55	45
Rentals of Personal Property	478	532	599
Contracting (All)	467	483	446
Retail	5,996	6,650	6,068
Remote Seller/Marketplace Facilitator	NA	NA	1,666
MRRA	NA	NA	33
Hotel/Motel	168	148	156
Use Tax	2,276	2,496	2,172
Other Taxable Activities	16	15	13
TOTAL	10,060	10,985	11,774

(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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Utilities	\$183,922,789	2.8%	\$9,196,139
Communications	29,005,104	-22.2%	1,450,255
Publishing	909,078	4.8%	45,454
Job Printing	2,496,420	-6.6%	124,821
Restaurants and Bars	524,756,160	4.4%	26,237,808
Amusements	107,346,550	-5.9%	5,367,328
Rentals of Personal Property	106,456,683	2.2%	5,322,834
Contracting (All)	368,010,116	11.1%	18,400,506
Retail	1,694,521,520	20.6%	84,726,076
Remote Seller/Marketplace Facilitator	155,998,795	132.7%	7,799,940
MRRA	2,964,021	3.5%	148,201
Hotel/Motel and Online Lodging Marketplace	455,595,543	9.1%	25,057,755
Use Tax	154,460,828	7.6%	7,723,041
Other Taxable Activities	9,403,578	39.1%	369,659
TOTAL	\$3,795,847,184	14.5%	\$191,969,817

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Utilities	49	40	47
Communications	232	233	226
Publishing	26	30	21
Job Printing	35	40	42
Restaurants and Bars	530	555	530
Amusements	112	105	91
Rentals of Personal Property	656	763	855
Contracting (All)	853	937	892
Retail	7,587	8,311	7,591
Remote Seller/Marketplace Facilitator	NA	NA	1,800
MRRA	NA	NA	27
Hotel/Motel	630	547	525
Use Tax	2,778	2,998	2,590
Other Taxable Activities	36	26	32
TOTAL	13,524	14,585	15,269

(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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Utilities	\$102,595,909	4.1%	\$5,129,795
Communications	9,976,938	-21.9%	498,847
Publishing	165,431	-15.3%	8,272
Job Printing	210,744	-30.9%	10,537
Restaurants and Bars	99,454,219	16.5%	4,972,711
Amusements	1,837,377	-11.8%	91,869
Rentals of Personal Property	17,214,244	12.5%	860,712
Contracting (All)	57,973,469	9.7%	2,898,673
Retail	435,774,977	16.6%	21,788,749
Remote Seller/Marketplace Facilitator	53,751,127	141.0%	2,687,556
MRRA	1,221,158	105.5%	61,058
Hotel/Motel and Online Lodging Marketplace	32,661,013	54.2%	1,796,356
Use Tax	41,302,551	101.5%	2,065,128
Other Taxable Activities	65,431,404	987.2%	1,646,219
TOTAL	\$919,570,560	29.2%	\$44,516,482

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Utilities	29	32	30
Communications	155	158	149
Publishing	11	19	15
Job Printing	13	14	14
Restaurants and Bars	185	166	178
Amusements	28	24	26
Rentals of Personal Property	325	388	415
Contracting (All)	394	402	380
Retail	4,192	4,718	4,214
Remote Seller/Marketplace Facilitator	NA	NA	1,238
MRRA	NA	NA	12
Hotel/Motel	92	86	93
Use Tax	1,666	1,853	1,577
Other Taxable Activities	12	9	11
TOTAL	7,102	7,869	8,352

(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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Utilities	\$47,166,122	1.4%	\$2,358,306
Communications	5,689,650	-27.9%	284,483
Restaurants and Bars	47,304,021	17.3%	2,365,201
Rentals of Personal Property	11,550,638	-24.7%	577,532
Contracting (All)	22,693,831	-37.3%	1,134,692
Retail	342,776,343	13.4%	17,138,817
Remote Seller/Marketplace Facilitator	33,243,886	136.3%	1,662,194
Hotel/Motel and Online Lodging Marketplace	7,455,158	-26.0%	410,034
Use Tax	24,171,373	6.9%	1,208,569
Other Taxable Activities	105,067,474	381.8%	2,694,799
TOTAL	\$647,118,497	25.2%	\$29,834,626

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Utilities	13	12	12
Communications	126	133	121
Restaurants and Bars	62	62	69
Rentals of Personal Property	253	295	325
Contracting (All)	147	159	136
Retail	3,080	3,545	3,114
Remote Seller/Marketplace Facilitator	NA	NA	1,000
Hotel/Motel	14	14	14
Use Tax	1,369	1,495	1,236
Other Taxable Activities (2)	28	36	41
TOTAL	5,092	5,751	6,068

(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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Communications	\$1,549,566	-30.9%	\$77,478
Restaurants and Bars	5,830,122	-14.0%	291,506
Rentals of Personal Property	4,115,348	-19.7%	205,767
Contracting (All)	(21,676,153)	NA	(1,083,808)
Retail	136,648,088	-16.5%	6,832,404
Remote Seller/Marketplace Facilitator	11,259,782	137.5%	562,989
Hotel/Motel and Online Lodging Marketplace	1,645,556	-7.2%	90,506
Use Tax	36,189,990	-20.1%	1,809,499
Other Taxable Activities	891,300,364	109.5%	25,227,456
TOTAL	\$1,066,862,663	58.2%	\$34,013,799

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Communications	57	59	58
Restaurants and Bars	22	21	20
Rentals of Personal Property	105	126	149
Contracting (All)	62	67	56
Retail	1,690	1,928	1,673
Remote Seller/Marketplace Facilitator	NA	NA	582
Hotel/Motel	12	14	13
Use Tax	825	907	703
Other Taxable Activities	23	28	24
TOTAL	2,796	3,150	3,278

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

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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Utilities	\$29,396,609	5.3%	\$1,469,830
Communications	3,467,589	-19.7%	173,379
Restaurants and Bars	42,381,444	15.9%	2,119,072
Rentals of Personal Property	7,153,478	-10.3%	357,674
Contracting (All)	20,690,170	-18.1%	1,034,509
Retail	180,196,392	7.5%	9,009,820
Remote Seller/Marketplace Facilitator	21,521,310	97.4%	1,076,065
Hotel/Motel and Online Lodging Marketplace	17,418,350	48.6%	958,009
Use Tax	27,102,488	3.2%	1,355,124
Other Taxable Activities	534,351	86.5%	29,355
TOTAL	\$349,862,181	9.7%	\$17,582,838

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Utilities	24	23	24
Communications	119	119	101
Restaurants and Bars	104	102	90
Rentals of Personal Property	212	233	273
Contracting (All)	197	214	193
Retail	3,078	3,378	3,016
Remote Seller/Marketplace Facilitator	NA	NA	781
Hotel/Motel	60	67	74
Use Tax	1,167	1,291	1,083
Other Taxable Activities	36	40	39
TOTAL	4,997	5,467	5,674

(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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Nonmetal Mining	\$106,013,576	15.2%	\$3,312,924
Utilities	6,755,141,130	7.8%	337,757,056
Communications	909,591,258	-21.4%	45,479,563
Publishing	7,379,757	-23.5%	368,988
Job Printing	153,881,060	18.4%	7,694,053
Restaurants and Bars	10,511,335,513	4.1%	525,566,776
Amusements	599,076,754	-38.3%	29,953,838
Rentals of Personal Property	3,820,293,938	1.2%	191,014,697
Contracting (All)	11,731,588,323	7.9%	586,579,416
Retail	60,995,445,812	16.8%	3,049,772,291
Remote Seller/Marketplace Facilitator	5,467,376,074	144.1%	273,368,804
MRRA	145,199,752	6.8%	7,259,988
Hotel/Motel and Online Lodging Marketplace	1,588,137,156	-15.5%	87,347,544
Use Tax	6,532,665,378	20.0%	326,633,269
Other Taxable Activities	174,224,836	50.5%	10,616,081
TOTAL	\$109,497,350,317	14.8%	\$5,482,725,287

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Nonmetal Mining	39	61	56
Utilities	163	166	161
Communications	721	733	720
Publishing	172	175	154
Job Printing	685	668	666
Restaurants and Bars	7,572	7,790	7,517
Amusements	843	883	784
Rentals of Personal Property	3,209	3,815	4,044
Contracting (All)	6,780	7,370	7,113
Retail	51,671	54,025	52,860
Remote Seller/Marketplace Facilitator	NA	NA	3,280
MRRA	NA	NA	197
Hotel/Motel	1,745	1,648	1,572
Use Tax	12,475	13,192	12,935
Other Taxable Activities	199	250	291
TOTAL	86,274	90,776	92,350

(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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Nonmetal Mining	\$16,427,438	6.0%	\$513,357
Utilities	359,491,568	29.5%	17,974,578
Communications	29,267,793	-27.6%	1,463,390
Publishing	865,156	-16.3%	43,258
Job Printing	1,788,326	43.7%	89,416
Restaurants and Bars	410,655,456	22.8%	20,532,773
Amusements	15,566,657	-4.0%	778,333
Rentals of Personal Property	99,194,582	17.5%	4,959,729
Contracting (All)	470,065,845	21.3%	23,503,292
Retail	2,505,058,951	18.6%	125,252,948
Remote Seller/Marketplace Facilitator	233,757,414	128.4%	11,687,871
MRRA	2,418,845	7.1%	120,942
Hotel/Motel and Online Lodging Marketplace	113,705,185	47.0%	6,253,785
Use Tax	246,444,798	5.8%	12,322,240
Other Taxable Activities	21,320,112	NA	608,398
TOTAL	\$4,526,028,126	22.8%	\$226,104,310

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Nonmetal Mining	15	16	21
Utilities	51	55	58
Communications	195	199	200
Publishing	19	28	20
Job Printing	29	32	36
Restaurants and Bars	440	425	434
Amusements	63	58	53
Rentals of Personal Property	615	729	782
Contracting (All)	844	877	888
Retail	7,711	8,384	7,900
Remote Seller/Marketplace Facilitator	NA	NA	1,825
MRRA	NA	NA	21
Hotel/Motel	298	268	315
Use Tax	2,794	3,171	2,905
Other Taxable Activities	14	15	13
TOTAL	13,088	14,257	15,471

(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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Utilities	\$109,323,838	3.2%	5,466,192
Communications	29,447,517	-2.1%	1,472,376
Publishing	214,229	0.5%	10,711
Job Printing	967,322	-1.6%	48,366
Restaurants and Bars	164,880,138	21.4%	8,244,007
Amusements	5,097,912	-20.1%	254,896
Rentals of Personal Property	34,880,461	16.6%	1,744,023
Contracting (All)	128,674,619	11.2%	6,433,731
Retail	984,117,743	-1.6%	49,205,887
Remote Seller/Marketplace Facilitator	88,281,262	154.4%	4,414,063
MRRA	1,855,148	54.9%	92,757
Hotel/Motel and Online Lodging Marketplace	67,028,209	49.8%	3,686,552
Use Tax	69,919,184	10.4%	3,495,959
Other Taxable Activities	6,725,614	178.7%	275,861
TOTAL	\$1,691,413,197	7.6%	\$84,845,381

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Utilities	36	36	35
Communications	151	155	154
Publishing	16	23	15
Job Printing	17	20	18
Restaurants and Bars	216	221	226
Amusements	26	30	23
Rentals of Personal Property	407	469	514
Contracting (All)	469	478	436
Retail	4,999	5,617	5,100
Remote Seller/Marketplace Facilitator	NA	NA	1,423
MRRA	NA	NA	12
Hotel/Motel	217	178	166
Use Tax	1,938	2,108	1,834
Other Taxable Activities	14	19	17
TOTAL	8,506	9,354	9,973

(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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Nonmetal mining	\$14,703,895	21.0%	\$459,497
Utilities	1,602,615,895	9.0%	80,130,795
Communications	192,742,977	-21.7%	9,637,149
Publishing	17,522,685	-3.7%	876,134
Job Printing	20,821,416	-19.5%	1,041,071
Restaurants and Bars	1,931,711,801	1.0%	96,585,590
Amusements	70,163,390	-30.1%	3,508,170
Rentals of Personal Property	515,091,260	1.2%	25,754,563
Contracting (All)	2,115,456,808	17.0%	105,772,840
Retail	11,081,734,434	13.7%	554,086,722
Remote Seller/Marketplace Facilitator	1,118,441,097	128.2%	55,922,055
MRRRA	27,745,719	14.1%	1,387,286
Hotel/Motel and Online Lodging Marketplace	302,795,435	-14.6%	16,653,749
Use Tax	942,367,506	6.2%	47,118,375
Other Taxable Activities	346,105,571	268.6%	10,562,035
TOTAL	\$20,300,019,889	14.7%	\$1,009,496,030

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Nonmetal mining	18	19	17
Utilities	82	75	90
Communications	354	339	365
Publishing	59	69	59
Job Printing	124	119	115
Restaurants and Bars	1,777	1,767	1,702
Amusements	231	228	218
Rentals of Personal Property	1,230	1,503	1,604
Contracting (All)	2,154	2,286	2,178
Retail	18,194	19,309	18,045
Remote Seller/Marketplace Facilitator	NA	NA	2,495
MRRRA	NA	NA	85
Hotel/Motel	500	479	461
Use Tax	5,306	5,562	5,226
Other Taxable Activities	38	41	46
TOTAL	30,067	31,796	32,706

(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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Nonmetal mining	\$27,505,871	19.5%	\$859,558
Utilities	564,843,095	32.3%	28,242,155
Communications	60,042,557	-25.0%	3,002,128
Publishing	871,346	-2.3%	43,567
Job Printing	771,963	67.3%	38,598
Restaurants and Bars	441,207,115	15.1%	22,060,356
Amusements	28,208,520	-16.3%	1,410,426
Rentals of Personal Property	115,038,545	5.5%	5,751,927
Contracting (All)	916,923,562	11.4%	45,846,178
Retail	2,225,982,501	20.3%	111,299,125
Remote Seller/Marketplace Facilitator	423,582,345	141.3%	21,179,117
MRRA	6,296,634	7.4%	314,832
Hotel/Motel and Online Lodging Marketplace	36,753,233	23.4%	2,021,428
Use Tax	291,085,425	29.3%	14,554,271
Other Taxable Activities	56,847,716	299.4%	1,543,601
TOTAL	\$5,195,960,428	24.3%	\$258,167,268

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2019	FY2020	FY2021
Nonmetal mining	22	24	23
Utilities	76	72	71
Communications	247	246	245
Publishing	22	33	23
Job Printing	34	32	35
Restaurants and Bars	461	457	473
Amusements	99	98	82
Rentals of Personal Property	613	772	838
Contracting (All)	1,321	1,446	1,381
Retail	8,397	9,229	8,748
Remote Seller/Marketplace Facilitator	NA	NA	2,029
MRRA	NA	NA	NA
Hotel/Motel	152	130	125
Use Tax	2,869	3,123	2,866
Other Taxable Activities	16	14	17
TOTAL	14,329	15,676	16,956

(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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Utilities	\$56,281,820	9.9%	\$2,814,091
Communications	9,214,597	-17.5%	460,730
Restaurants and Bars	54,051,082	-5.1%	2,702,554
Amusements	3,416,995	-6.5%	170,850
Rentals of Personal Property	13,670,591	7.9%	683,530
Contracting (All)	410,578,295	403.5%	20,528,915
Retail	332,873,342	-2.5%	16,643,667
Remote Seller/Marketplace Facilitator	65,295,195	88.7%	3,264,760
MRRA	442,863	-5.5%	22,143
Hotel/Motel and Online Lodging Marketplace	11,819,467	-2.9%	650,071
Use Tax	48,254,033	25.7%	2,412,702
Other Taxable Activities (2)	467,520	NA	25,024
TOTAL	\$1,006,365,799	56.2%	\$50,379,036

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Utilities	14	15	14
Communications	140	140	130
Restaurants and Bars	119	122	103
Amusements	19	17	14
Rentals of Personal Property	295	342	369
Contracting (All)	275	276	278
Retail	4,240	4,689	4,166
Remote Seller/Marketplace Facilitator	NA	NA	1,169
MRRA	NA	NA	12
Hotel/Motel	52	45	45
Use Tax	1,627	1,816	1,544
Other Taxable Activities (2)	35	41	31
TOTAL	6,816	7,503	7,875

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

(2) For FY21 different categories are classified under the Other Taxable Activities compared to FY20

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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Nonmetal mining	\$27,464,507	17.9%	\$858,266
Utilities	375,661,388	5.9%	18,783,069
Communications	46,294,284	-25.6%	2,314,714
Publishing	2,024,801	29.0%	101,240
Job Printing	2,477,107	22.0%	123,855
Restaurants and Bars	476,169,357	16.1%	23,808,468
Amusements	33,971,507	-3.1%	1,698,575
Rentals of Personal Property	95,737,819	12.5%	4,786,891
Contracting (All)	614,426,159	9.1%	30,721,308
Retail	2,627,074,490	20.6%	131,353,725
Remote Seller/Marketplace Facilitator	306,175,421	129.0%	15,308,771
MRRA	5,212,414	-3.8%	260,621
Hotel/Motel and Online Lodging Marketplace	305,818,038	55.5%	16,819,992
Use Tax	199,057,109	6.8%	9,952,855
Other Taxable Activities	143,914,534	70.1%	3,728,321
TOTAL	\$5,261,478,936	21.7%	\$260,620,671

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Nonmetal mining	22	31	24
Utilities	78	73	76
Communications	223	252	247
Publishing	31	41	40
Job Printing	57	52	50
Restaurants and Bars	639	620	630
Amusements	110	107	113
Rentals of Personal Property	694	813	899
Contracting (All)	1,364	1,419	1,368
Retail	9,736	10,593	9,765
Remote Seller/Marketplace Facilitator	NA	NA	2,038
MRRA	NA	NA	45
Hotel/Motel	492	451	464
Use Tax	3,032	3,333	2,973
Other Taxable Activities	36	37	35
TOTAL	16,514	17,822	18,767

(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, 2020 AND ENDING JUNE 30, 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2020	COLLECTIONS
Utilities	\$262,356,290	9.7%	\$13,117,815
Communications	24,904,435	-29.2%	1,245,222
Publications	1,347,322	-8.7%	67,366
Job Printing	1,137,836	51.3%	56,892
Restaurants and Bars	350,897,782	15.9%	17,544,889
Amusements	9,441,073	-33.8%	472,054
Rentals of Personal Property	98,301,026	-1.9%	4,915,051
Contracting (All)	581,771,696	39.4%	29,088,585
Retail	1,989,152,074	13.3%	99,457,604
Remote Seller/Marketplace Facilitator	175,296,019	132.9%	8,764,801
MRRA	13,124,701	-60.9%	656,235
Hotel/Motel and Online Lodging Marketplace	66,927,648	16.1%	3,681,021
Use Tax	158,245,898	5.5%	7,912,295
Other Taxable Activities	7,219,804	58.8%	294,013
TOTAL	\$3,740,123,605	17.3%	\$187,273,841

NUMBER OF ACCOUNTS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2021

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2019	FY 2020	FY 2021
Utilities	32	34	37
Communications	202	207	200
Publications	14	20	18
Job Printing	22	24	23
Restaurants and Bars	380	391	382
Amusement	39	41	33
Rentals of Personal Property	545	642	710
Contracting (All)	569	590	563
Retail	6,377	7,084	6,583
Remote Seller/Marketplace Facilitator	NA	NA	1,704
MRRA	NA	NA	23
Hotel/Motel	102	89	94
Use Tax	2,509	2,750	2,403
Other Taxable Activities	23	24	24
TOTAL	10,814	11,896	12,797

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

Figures may not add to total due to rounding.

TABLE 25
STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX
DISTRIBUTION TO COUNTIES
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

COUNTY	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	% CHANGE
						FROM FY 2020
Apache	\$5,147,495	\$5,395,101	\$5,739,616	\$6,054,053	\$7,130,135	17.8%
Coconino	22,046,785	23,487,471	24,299,330	24,581,689	28,439,884	15.7%
Cochise	12,692,658	13,329,519	14,190,736	15,355,263	18,156,400	18.2%
Gila	5,574,323	5,835,533	5,941,654	6,269,772	7,637,869	21.8%
Graham	3,838,623	3,968,657	4,149,170	4,453,131	5,416,513	21.6%
Greenlee	5,478,008	6,315,906	5,587,202	5,253,654	7,614,602	44.9%
La Paz	2,270,833	2,338,969	2,529,069	2,568,454	2,903,167	13.0%
Maricopa	517,220,331	549,963,714	587,342,432	617,116,103	715,003,547	15.9%
Mohave	21,323,561	23,136,119	24,527,533	26,612,327	31,943,651	20.0%
Navajo	11,305,556	12,223,129	13,063,748	13,202,606	14,903,338	12.9%
Pima	111,443,072	118,181,876	124,571,260	129,774,382	150,314,491	15.8%
Pinal	32,648,545	34,854,004	37,126,344	39,926,552	47,645,567	19.3%
Santa Cruz	4,722,274	4,881,900	5,172,277	5,521,015	6,804,389	23.2%
Yavapai	27,956,299	30,038,747	31,890,745	33,599,491	40,603,405	20.8%
Yuma	20,912,130	21,774,220	22,993,252	24,697,053	28,783,168	16.5%
TOTAL	\$804,580,493	\$855,724,866	\$909,124,368	\$954,985,547	\$1,113,300,127	16.6%

Figures may not add to totals due to rounding.

**TABLE 26
STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX DISTRIBUTION TO MUNICIPALITIES
FISCAL YEAR 2021**

CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL
APACHE			Thatcher	\$616,892	\$2,104,670	Tempe	\$23,228,957		Kearny	\$257,197	
Eagar	\$586,167		GREENLEE			Tolleson	\$874,563		Mammoth	\$200,134	
Springerville	\$234,656		Clifton	\$439,892		Wickenburg	\$959,980		Maricopa	\$6,183,989	
St. Johns	\$416,640	\$1,237,462	Duncan	\$93,483	\$533,375	Youngtown	\$813,705	\$494,259,845	Superior	\$377,016	\$26,163,348
COCHISE			LA PAZ			MOHAVE			SANTA CRUZ		
Benson	\$578,930		Parker	\$380,456		Bullhead City	\$4,850,196		Nogales	\$2,384,881	
Bisbee	\$619,858		Quartzsite	\$446,417	\$826,873	Colorado City	\$573,710		Patagonia	\$103,685	\$2,488,567
Douglas	\$1,921,026		MARICOPA			Kingman	\$3,679,169		YAVAPAI		
Huachuca	\$205,947		Avondale	\$10,431,529		Lake Havasu	\$6,627,439	\$15,730,514	Camp Verde	\$1,327,149	
Sierra Vista	\$5,106,562		Buckeye	\$9,445,569		NAVAJO			Chino Valley	\$1,468,085	
Tombstone	\$154,579		Carefree	\$465,873		Holbrook	\$603,131		Clarkdale	\$520,918	
Willcox	\$419,131	\$9,006,033	Cave Creek	\$692,580		Pinetop-	\$530,171		Cottonwood	\$1,453,612	
COCONINO			Chandler	\$30,982,818		Show Low	\$1,357,400		Dewey-	\$490,785	
Flagstaff	\$8,901,992		El Mirage	\$4,241,490		Snowflake	\$711,205		Jerome	\$53,978	
Fredonia	\$151,969		Fountain Hills	\$2,989,554		Taylor	\$512,613		Prescott	\$5,255,328	
Page	\$893,189		Gila Bend	\$249,129		Winslow	\$1,107,796	\$4,822,317	Prescott Valley	\$5,518,219	
Tusayan	\$68,807		Gilbert	\$30,146,336		PIMA			Sedona	\$1,226,548	\$17,314,622
Williams	\$385,320	\$10,401,277	Glendale	\$29,940,744		Marana	\$5,816,582		YUMA		
GILA			Goodyear	\$10,302,100		Oro Valley	\$5,462,343		San Luis	\$4,125,823	
Globe	\$871,598		Guadalupe	\$786,656		Sahuarita	\$3,727,571		Somerton	\$1,963,853	
Hayden	\$74,858		Litchfield Park	\$763,523		South Tucson	\$677,988		Wellton	\$361,119	
Miami	\$211,167		Mesa	\$61,453,378		Tucson	\$65,019,608	\$80,704,092	Yuma	\$11,659,856	\$18,110,650
Payson	\$1,875,946		Paradise Valley	\$1,736,433		PINAL					
Star Valley	\$273,805		Peoria	\$20,874,802		Apache	\$5,050,330				
Winkelman	\$41,640	\$3,349,013	Phoenix	\$199,421,317		Casa Grande	\$6,955,697				
GRAHAM			Queen Creek	\$6,037,240		Coolidge	\$1,557,653				
Pima	\$303,464		Scottsdale	\$30,615,530		Eloy	\$2,328,175				
Safford	\$1,184,315		Surprise	\$16,806,042		Florence	\$3,253,157				
									TOTAL	\$687,052,658	\$687,052,658

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 2021

CITY	RATE * (PERCENT)	COLLECTIONS	CITY	RATE * (PERCENT)	COLLECTIONS	CITY	RATE * (PERCENT)	COLLECTIONS	CITY	RATE * (PERCENT)	COLLECTIONS
Apache Junction	2.40	\$19,004,034	Flagstaff	2.281	\$66,364,941	Nogales	2.00	\$10,785,597	Snowflake	2.00	\$1,992,186
Avondale	2.50	\$65,979,883	Florence	2.00	\$8,323,108	Oro Valley	2.50	\$23,958,774	Somerton	3.30	\$2,807,992
Benson	3.50	\$5,658,888	Fountain Hills	2.90	\$15,657,292	Page	3.00	\$10,779,569	South Tucson	5.00	\$3,827,918
Bisbee	3.50	\$3,306,910	Fredonia	4.00	\$550,758	Paradise Valley	2.50	\$21,305,249	Springerville	3.00	\$2,024,219
Buckeye	3.00	\$52,928,845	Gila Bend	3.50	\$3,172,021	Parker	2.00	\$1,901,669	Star Valley	2.00	\$541,560
Bullhead City	2.00	\$18,772,542	Gilbert	1.50	\$122,237,908	Patagonia	3.00	\$426,457	Superior	4.00	\$776,014
Camp Verde	3.65	\$6,557,976	Glendale	2.90	\$202,250,772	Payson	2.88	\$13,965,923	Surprise	2.20	\$89,457,111
Carefree	3.00	\$4,282,621	Globe	2.30	\$5,918,174	Peoria	1.80	\$111,776,625	Taylor	2.00	\$2,480,212
Casa Grande	2.00	\$33,960,750	Goodyear	2.50	\$104,174,539	Phoenix	2.30	\$1,055,054,799	Tempe	1.80	\$180,551,111
Cave Creek	3.00	\$10,831,316	Guadalupe	4.00	\$3,106,165	Pima	2.00	\$668,109	Thatcher	2.50	\$4,356,922
Chandler	1.50	\$156,293,596	Hayden	3.00	\$90,383	Pinetop-Lakeside	3.00	\$6,802,270	Tolleson	2.50	\$32,949,891
Chino Valley	4.00	\$9,264,554	Holbrook	3.00	\$3,725,900	Prescott	2.75	\$59,081,775	Tombstone	3.50	\$1,308,556
Clarkdale	3.50	\$2,129,944	Huachuca City	1.90	\$346,537	Prescott Valley	2.83	\$31,078,836	Tucson	2.60	\$383,545,010
Clifton	3.00	\$964,066	Jerome	3.50	\$1,193,305	Quartzsite	2.50	\$1,632,148	Tusayan	2.00	\$2,595,873
Colorado City	3.00	\$1,044,460	Kearny	4.00	\$753,167	Queen Creek	2.25	\$60,836,186	Wellton	2.50	\$1,161,920
Coolidge	3.00	\$9,780,947	Kingman	2.50	\$25,638,723	Safford	2.50	\$8,205,478	Wickenburg	2.20	\$7,466,884
Cottonwood	3.50	\$21,900,860	Lake Havasu City	2.00	\$35,245,168	Sahuarita	2.00	\$13,285,102	Willcox	3.00	\$2,949,784
Dewey-Humboldt	2.00	\$1,048,354	Litchfield Park	2.80	\$9,525,495	St. Johns	3.00	\$1,025,382	Williams	3.50	\$6,824,898
Douglas	3.80	\$8,995,373	Mammoth	4.00	\$350,343	San Luis	4.00	\$12,181,117	Winkelman	3.50	\$175,927
Duncan	2.00	\$181,476	Marana	2.00	\$43,245,098	Scottsdale	1.75	\$251,976,573	Winslow	3.00	\$6,301,224
Eagar	3.00	\$1,420,477	Maricopa	2.00	\$22,417,962	Sedona	3.50	\$34,025,117	Youngtown	3.00	\$2,125,600
El Mirage	3.00	\$13,385,017	Mesa	2.00	\$256,018,062	Show Low	2.00	\$16,942,504	Yuma	1.70	\$54,680,315
Eloy	3.00	\$7,440,163	Miami	2.50	\$483,934	Sierra Vista	1.95	\$23,202,181			
									TOTAL		\$3,947,721,368

* Rate shown is the rate charged on Retail transactions for June 2021

Current rates, are located here: <http://www.azdor.gov/Business/TransactionPrivilegeTax/TPTRates.aspx>

Figures may not add to total due to rounding.

TABLE 28
MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

FISCAL YEAR	TOTAL COLLECTIONS	NUMBER OF CITIES IN PROGRAM
2017*	\$1,674,208,729	91
2018	\$3,049,587,640	91
2019	\$3,306,714,701	91
2020	\$3,487,921,757	91
2021	\$3,947,721,368	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 2017 THROUGH FISCAL YEAR 2021

SOURCE	FY 2017	FY 2018	FY 2019	FY 2020	PERCENT OF NET COLLECTIONS IN	
					FY 2021	FY 2021
<u>Withheld from Wages</u>						
Gross Revenue	\$4,061,373,494	\$4,300,957,448	\$4,567,250,552	\$4,894,243,319	\$5,287,037,800	
Refunds and Charge-offs	(7,030,170)	(11,475,473)	(10,227,880)	(10,233,101)	(11,552,522)	
NET	\$4,054,343,325	\$4,289,481,976	\$4,557,022,672	\$4,884,010,218	\$5,275,485,278	71.5%
<u>Individuals & Fiduciaries</u>						
Gross Revenue	\$1,403,176,562	\$1,634,544,924	\$1,820,178,311	\$1,136,238,014	\$3,012,702,158	
Regular Refunds and Charge-offs	(1,325,899,026)	(1,378,784,521)	(1,366,867,494)	(1,488,702,703)	(1,753,585,776)	
NET	\$77,277,536	\$255,760,403	\$453,310,817	(\$352,464,689)	\$1,259,116,382	17.1%
<u>Corporations</u>						
Gross Revenue	\$525,414,051	\$493,937,319	\$651,196,431	\$611,946,618	\$944,871,950	
Refunds and Charge-offs	(157,277,281)	(120,860,740)	(136,932,157)	(100,064,636)	(97,851,150)	
NET	\$368,136,769	\$373,076,579	\$514,264,274	\$511,881,981	\$847,020,800	11.5%
Subtotal Net Collections	\$4,499,757,630	\$4,918,318,958	\$5,524,597,763	\$5,043,427,510	\$7,381,622,460	100.0%
Less distributions for:						
Urban Revenue Sharing	\$663,582,168	\$680,770,080	\$674,804,438	\$737,561,182	\$828,492,858	
Child Abuse Prevention	224,702	226,985	222,212	199,313	338,667	
Veterans' Donation Fund	154,644	165,042	156,626	131,728	202,413	
Solutions Teams Assigned to Schools	31,078	36,786	34,436	27,245	43,341	
Domestic Violence Shelter	171,742	183,062	181,480	162,267	244,703	
Special Olympics	86,808	95,916	91,909	70,471	125,817	
Wildlife Contributions	226,878	239,271	257,346	236,875	415,081	
Neighbors Helping Neighbors	34,189	38,776	54,113	25,225	63,057	
Clean Elections	8,950	3,940	2,482	1,560	120	
National Guard Relief Fund	53	51	0	2	0	
Spay/Neuter of Animals	-----	130,613	181,352	146,319	240,152	
Sustainable State Parks and Road Fund	81,733	81,483	86,448	80,005	131,466	
I Did Not Pay Enough Fund	11,521	15,830	14,403	19,427	25,735	
Democratic Party	16,986	14,025	15,512	20,106	37,163	
Libertarian Party	442	1,108	476	1,279	1,049	
Republican Party	11,313	10,714	13,113	10,847	29,149	
Green Party	341	809	132	2,783	42	
Job Creation W/H Clearing Account (1)	21,500,000	21,500,000	21,500,000	15,500,000	15,500,000	
Subtotal Distributions	\$686,143,547	\$703,514,490	\$697,616,478	\$754,196,634	\$845,890,813	
NET REVENUE TO STATE						
GENERAL FUND	\$3,813,614,083	\$4,214,804,468	\$4,826,981,286	\$4,289,230,877	\$6,535,731,647	
WQARF Distribution	\$2,823,600	\$2,823,600	\$0	\$0	\$15,000,000	
Sports and Tourism Authority	\$6,762,356	\$8,140,597	\$10,008,468	\$9,810,694	\$8,915,094	
Use Tax on Income Tax Return (2)	(\$1,951)	\$2,502	(\$103)	\$0	(\$266)	

(1) Pursuant to SB1529, Chapter 283, Second Regular Session, 2018, the amount of withholding tax revenues to be transferred to the Job Creation Withholding Clearing Account in FY 2020 and later was reduced to \$15.5 million.

(2) Pursuant to HB 2332, Chapter 128, First 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, Second 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 2016 THROUGH TAX YEAR 2019**

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
2016	\$2,100	\$1,500	\$2,100	\$2,300	\$5,099/\$10,189	\$502	\$240
2017	\$2,100	\$1,500	\$2,100	\$2,300	\$5,183/\$10,336	\$502	\$240
2018	\$2,100	\$1,500	\$2,100	\$2,300	\$5,312/\$10,613	\$502	\$240
2019	---	\$1,500	\$2,100	---	\$12,200/\$18,350/\$24,40	\$502	\$240

(1) Amounts shown through TY2018 are for single and married-filing-jointly returns. Beginning with TY2019 amounts shown are for single, head of household and married filing jointly.

(2) From TY1997 through TY2018, married filers claiming at least one dependent are entitled to an additional \$2,100 personal exemption.

**INDIVIDUAL INCOME TAX CREDITS
TAX YEAR 2018 AND TAX YEAR 2019**

CREDIT	TAX YEAR 2018		TAX YEAR 2019	
	CLAIMANTS	CREDITS	CLAIMANTS	CREDITS
Agricultural Pollution Control	4	\$19,752	4	\$16,905
Agricultural Water Conservation System	99	\$1,568,908	112	\$1,744,994
Commercial and Industrial Solar Energy	94	\$274,308	59	\$100,185
Contributions to Qualifying Charitable Organizations	164,897	\$68,644,862	167,057	\$70,311,855
Contributions to Qualifying Foster Organizations	36,440	\$22,864,438	36,075	\$22,609,627
Corporate Contributions to School Tuition Organizations (STOs)	846	\$35,470,478	984	\$29,311,614
Corporate Contributions to STOs for Disabled/Displaced Student	38	\$1,064,193	31	\$914,202
Dependent Tax Credit	---	---	1,027,101	\$150,259,177
Donations to Military Family Relief Fund	3,208	\$1,022,673	3,159	\$994,079
Employing National Guard Members	0	\$0	0	\$0
Employment of TANF Recipients	0	\$0	0	\$0
Enterprise Zone	**	**	---	---
Environmental Technology Facility	0	\$0	0	\$0
Family Income Tax Credit	534,595	\$3,214,670	530,175	\$1,208,198
Healthy Forest Enterprises and Training	0	\$0	0	\$0
Income Taxes Paid to Other States	82,544	\$212,305,970	83,752	\$220,594,074
Increased Excise Taxes Paid	546,796	\$26,152,002	563,758	\$25,882,137
Investment in Qualified Small Business	219	\$1,085,055	234	\$1,636,707
Military Reuse Zone	0	\$0	0	\$0
New Employment Credit	23	1,280,781	23	1,853,935
Pollution Control Device	**	**	**	**
Private School Tuition Organization - Original	95,510	\$69,216,283	88,324	\$65,154,270
Private School Tuition Organization - Switcher	55,005	\$40,858,648	52,417	\$39,158,499
Property Tax	19,389	\$7,603,194	18,448	\$7,402,310
Public School Fees and Contributions	165,331	\$45,221,748	159,149	\$42,619,018
Qualified Facilities - Refundable	**	**	**	**
Renewable Energy for Self-Consumption	**	**	0	\$0
Renewable Energy Production	5	\$262,695	3	\$87,415
Research and Development	1,019	\$21,322,073	1,067	\$21,528,245
Research and Development - Refundable (1)	26	\$579,438	31	\$506,205
Research and Development for University Research	0	\$0	0	\$0
School Site Donation	21	\$772,093	8	\$64,733
Solar Energy Device	12,772	\$7,896,075	15,591	\$9,759,385
Solar Hot Water Heater and Plumbing Stub Outs	28	\$1,645	18	\$750
Total (2)	1,718,888	\$568,725,879	2,747,553	\$713,890,417

(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 double 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 2018 (1)**

FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	40,341	1.42%	\$647,862	0.01%
\$0.01 to \$1,999	47,791	1.69%	16,475	0.00%
\$2,000 to \$5,999	113,842	4.02%	23,598	0.00%
\$6,000 to \$9,999	137,962	4.87%	1,681,354	0.04%
\$10,000 to \$13,999	163,263	5.76%	10,273,444	0.22%
\$14,000 to \$19,999	243,044	8.57%	31,078,098	0.66%
\$20,000 to \$24,999	200,777	7.08%	46,385,328	0.98%
\$25,000 to \$29,999	185,243	6.53%	63,221,765	1.34%
\$30,000 to \$39,999	315,806	11.14%	162,158,910	3.43%
\$40,000 to \$49,999	237,311	8.37%	177,867,201	3.76%
\$50,000 to \$74,999	398,115	14.04%	441,024,879	9.32%
\$75,000 to \$99,999	252,622	8.91%	430,662,008	9.10%
\$100,000 to \$199,999	368,585	13.00%	1,155,702,800	24.42%
\$200,000 to \$499,999	107,201	3.78%	942,039,170	19.90%
\$500,000 to \$999,999	15,768	0.56%	392,953,955	8.30%
\$1,000,000 to \$4,999,999	6,766	0.24%	489,654,908	10.35%
\$5,000,000 and over	691	0.02%	387,444,951	8.19%
TOTAL	2,835,128	100.00%	\$4,732,836,706	100.00%

(1) This summary combines all liability reported on the Arizona Form 140, 140A and 140EZ Individual Income tax returns for tax year 2018, filed from January 2019 forward.

TABLE 32
NONRESIDENT/PART YEAR RESIDENT INDIVIDUAL INCOME TAX
LIABILITY BY FEDERAL ADJUSTED GROSS INCOME
TAX YEAR 2018 (1)

ARIZONA PORTION OF FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	63,954	18.26%	\$7,713,502	2.16%
\$0.01 to \$1,999	37,792	10.79%	447,257	0.13%
\$2,000 to \$5,999	49,287	14.07%	1,760,833	0.49%
\$6,000 to \$9,999	33,921	9.69%	2,574,672	0.72%
\$10,000 to \$13,999	24,797	7.08%	3,453,110	0.97%
\$14,000 to \$19,999	27,669	7.90%	6,404,541	1.80%
\$20,000 to \$24,999	16,833	4.81%	5,840,170	1.64%
\$25,000 to \$29,999	13,330	3.81%	6,074,168	1.70%
\$30,000 to \$39,999	19,068	5.44%	11,872,228	3.33%
\$40,000 to \$49,999	13,002	3.71%	11,376,724	3.19%
\$50,000 to \$74,999	19,472	5.56%	25,653,477	7.20%
\$75,000 to \$99,999	10,153	2.90%	20,947,961	5.88%
\$100,000 to \$199,999	13,291	3.80%	49,989,267	14.02%
\$200,000 to \$499,999	5,355	1.53%	53,379,812	14.97%
\$500,000 to \$999,999	1,310	0.37%	34,382,395	9.64%
\$1,000,000 to \$4,999,999	853	0.24%	64,571,164	18.11%
\$5,000,000 and over	120	0.03%	50,055,280	14.04%
TOTAL	350,207	100.00%	\$356,496,561	100.00%

(1) This summary combines all liability reported on the Arizona Form 140NR and 140PY Individual Income tax returns for tax year 2018, filed from January 2019 forward.

**TABLE 33
CORPORATE INCOME TAX
CORPORATE TAXPAYER BY SIZE OF TAX LIABILITY
TAX YEAR 2018 (1)**

CORPORATE TAX LIABILITY	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
\$50 Minimum	33,015	71.5%	\$1,650,750	0.2%
\$51 to \$99	853	1.8%	62,479	0.0%
\$100 to \$999	4,559	9.9%	1,918,079	0.3%
\$1,000 to \$4,999	3,503	7.6%	8,395,546	1.2%
\$5,000 to \$9,999	1,205	2.6%	8,563,556	1.2%
\$10,000 to \$49,999	1,754	3.8%	40,183,933	5.9%
\$50,000 to \$99,999	447	1.0%	31,493,598	4.6%
\$100,000 to \$499,999	595	1.3%	129,404,025	18.9%
\$500,000 to \$999,999	107	0.2%	73,616,328	10.7%
\$1,000,000 to \$20,000,000	137	0.3%	390,871,325	57.0%
TOTAL	46,175	100.0%	\$686,159,619	100.0%

**CORPORATE INCOME TAX CREDITS
TAX YEAR 2018**

CREDIT TYPE	# OF FILERS	CREDIT USED	CARRYFORWARD AVAILABLE
Agricultural Pollution Control Equipment	0	\$0	\$0
Commercial and Industrial Solar Energy	15	\$43,248	\$178,266
Contributions to School Tuition Organizations (STOs)	86	\$21,530,784	\$10,708,375
Contributions to STOs for Disabled or Displaced Students	9	\$942,985	\$123,114
Employing National Guard Members	**	**	**
Employment of TANF Recipients	4	\$79,991	\$4,350
Enterprise Zone	**	**	**
Environmental Technology Facility	0	\$0	\$0
Healthy Forest Enterprises and Training	0	\$0	\$0
Military Reuse Zone	0	\$0	\$0
New Employment	39	\$16,344,168	\$16,541,681
Pollution Control Device	7	\$1,105,049	\$2,287,800
Qualified Facilities - Refundable	13	\$3,432,000	N/A
Renewable Energy Production for Self-Consumption	**	**	**
Renewable Energy Production	9	\$6,857,935	\$56,372,162
Research and Development	437	\$70,081,036	\$1,667,923,072
Research and Development - Refundable (2)	56	\$3,710,434	N/A
Research and Development for University Research	**	**	**
School Site Donation	0	\$0	\$0
Solar Hot Water Heater Plumbing Stub-Outs	0	\$0	\$0
Taxes Paid on Coal Used in Electric Generation	4	\$1,028,355	\$6,036,441
TOTAL (3)	628	\$128,661,713	\$1,761,676,213

(1) This summary combines all liability on the Arizona Form 120 or 120A Corporate Income Tax returns for tax year 2018 filed from January 2019 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 double 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 2018**

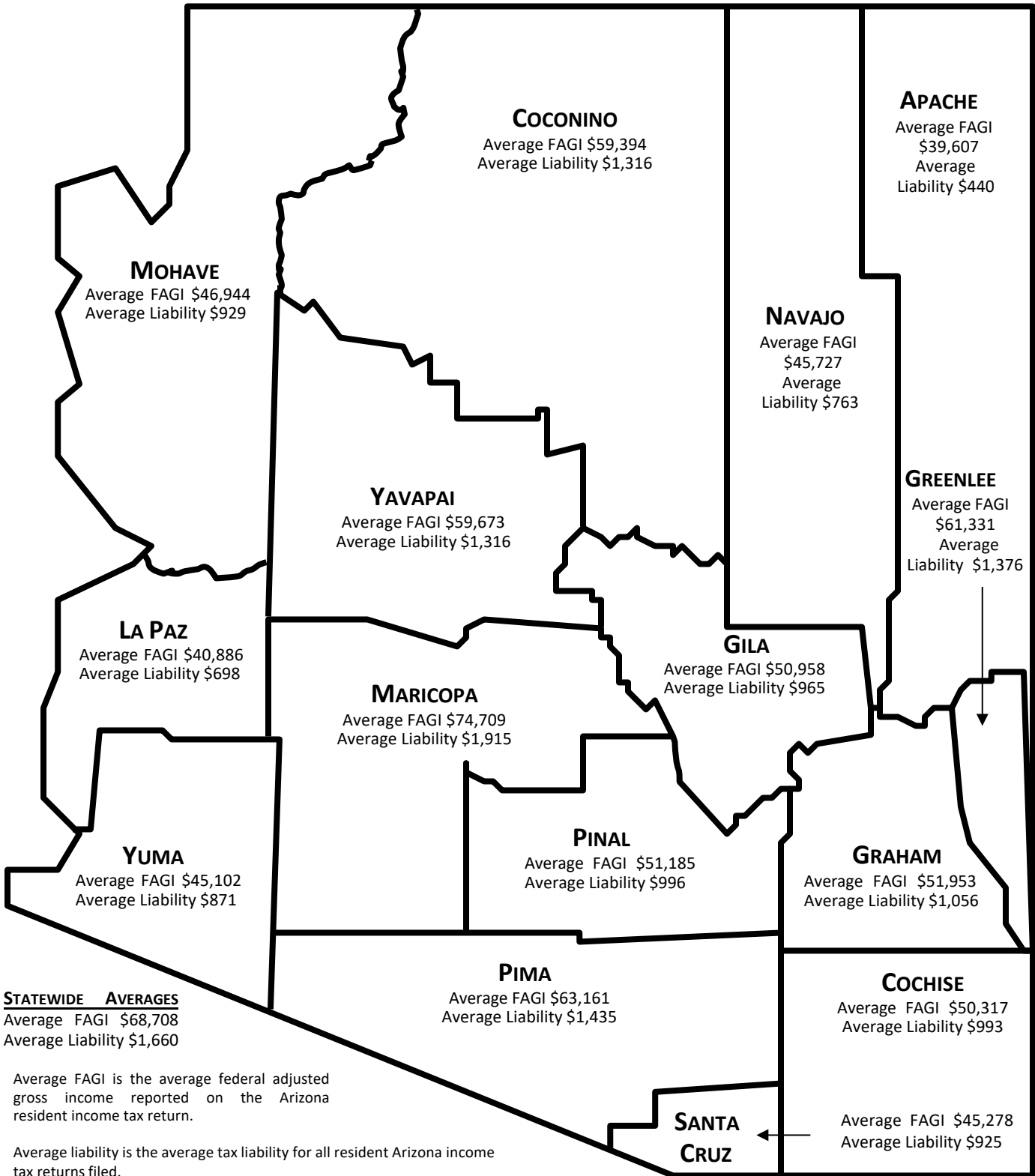


TABLE 35
URBAN REVENUE SHARING
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2021

FISCAL YEAR	AMOUNT
2015	\$608,935,729
2016	\$605,634,332
2017	\$663,582,168
2018	\$680,770,080
2019	\$674,804,438
2020	\$737,561,182
2021	\$828,492,858

TABLE 36
DISTRIBUTION OF INCOME TAX AS URBAN REVENUE SHARING
TO MUNICIPALITIES IN FISCAL YEAR 2021

CITIES BY COUNTY	AMOUNT	% OF TOTAL	CITIES BY COUNTY	AMOUNT	% OF TOTAL
APACHE					
Eagar	\$706,138	0.09%	Queen Creek	\$7,272,892	0.88%
St. Johns	\$501,914	0.06%	Scottsdale	\$36,881,665	4.45%
Springerville	\$282,684	0.03%	Surprise	\$20,245,765	2.44%
COCHISE			Tempe	\$27,983,270	3.38%
Benson	\$697,420	0.08%	Tolleson	\$1,053,562	0.13%
Bisbee	\$746,725	0.09%	Wickenburg	\$1,156,460	0.14%
Douglas	\$2,314,206	0.28%	Youngtown	\$980,247	0.12%
Huachuca City	\$248,099	0.03%	MOHAVE		
Sierra Vista	\$6,151,732	0.74%	Bullhead City	\$5,842,895	0.71%
Tombstone*	\$214,371	0.03%	Colorado City	\$691,132	0.08%
Willcox	\$504,915	0.06%	Kingman	\$4,432,191	0.53%
COCONINO			Lake Havasu City	\$7,983,889	0.96%
Flagstaff	\$10,723,978	1.29%	NAVAJO		
Fredonia*	\$214,371	0.03%	Holbrook	\$726,575	0.09%
Page	\$1,075,999	0.13%	Pinetop-Lakeside	\$638,683	0.08%
Tusayan*	\$214,371	0.03%	Show Low	\$1,635,222	0.20%
Williams	\$464,185	0.06%	Snowflake	\$856,769	0.10%
GILA			Taylor	\$617,531	0.07%
Globe	\$1,049,989	0.13%	Winslow	\$1,334,531	0.16%
Hayden*	\$214,371	0.03%	PIMA		
Miami	\$254,387	0.03%	Marana	\$7,007,072	0.85%
Payson	\$2,259,899	0.27%	Oro Valley	\$6,580,331	0.79%
Star Valley	\$329,845	0.04%	Sahuarita	\$4,490,500	0.54%
Winkelman*	\$214,371	0.03%	South Tucson	\$816,753	0.10%
GRAHAM			Tucson	\$78,327,288	9.45%
Pima	\$365,574	0.04%	PINAL		
Safford	\$1,426,710	0.17%	Apache Junction	\$6,083,991	0.73%
Thatcher	\$743,153	0.09%	Casa Grande	\$8,379,332	1.01%
GREENLEE			Coolidge	\$1,876,460	0.23%
Clifton	\$529,925	0.06%	Eloy	\$2,804,687	0.34%
Duncan*	\$214,371	0.03%	Florence	\$3,918,987	0.47%
LA PAZ			Kearny	\$309,837	0.04%
Parker	\$458,325	0.06%	Mammoth	\$241,096	0.03%
Quartzsite	\$537,785	0.06%	Maricopa	\$7,449,676	0.90%
MARICOPA			Superior	\$454,181	0.05%
Avondale	\$12,566,568	1.52%	SANTA CRUZ		
Buckeye	\$11,378,810	1.37%	Nogales	\$2,873,000	0.35%
Carefree	\$561,223	0.07%	Patagonia*	\$214,371	0.03%
Cave Creek	\$834,332	0.10%	YAVAPAI		
Chandler	\$37,324,127	4.51%	Camp Verde	\$1,598,779	0.19%
El Mirage	\$5,109,603	0.62%	Chino Valley	\$1,768,560	0.21%
Fountain Hills	\$3,601,432	0.43%	Clarkdale	\$627,535	0.08%
Gila Bend	\$300,119	0.04%	Cottonwood	\$1,751,125	0.21%
Gilbert	\$36,316,440	4.38%	Dewey-Humboldt	\$591,235	0.07%
Glendale	\$36,068,770	4.35%	Jerome*	\$214,371	0.03%
Goodyear	\$12,410,649	1.50%	Prescott	\$6,330,946	0.76%
Guadalupe	\$947,663	0.11%	Prescott Valley	\$6,647,643	0.80%
Litchfield Park	\$919,794	0.11%	Sedona	\$1,477,588	0.18%
Mesa	\$74,031,151	8.94%	YUMA		
Paradise Valley	\$2,091,832	0.25%	San Luis	\$4,970,262	0.60%
Peoria	\$25,147,285	3.04%	Somerton	\$2,365,798	0.29%
Phoenix	\$240,237,239	29.00%	Wellton	\$435,030	0.05%
			Yuma	\$14,046,299	1.70%
			TOTAL	\$828,492,858	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
2021 PRIMARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	PRIMARY RATE
APACHE	\$483,626,316	\$2,061,699	\$3,007,672	\$0	\$0	\$12,290,643	\$0	17,360,014	3.59
COCHISE	\$994,800,778	\$4,294,645	\$26,607,936	\$2,902,406	\$24,314,921	\$45,655,657	\$0	\$103,775,564	10.43
COCONINO	\$1,983,519,972	\$10,730,156	\$10,274,633	\$7,661,980	\$8,715,587	\$67,426,329	\$0	\$104,808,686	5.28
GILA	\$561,868,674	\$4,332,672	\$23,542,297	\$3,653,947	\$5,374,274	\$22,709,524	\$0	\$59,612,714	10.61
GRAHAM	\$239,863,655	\$1,041,255	\$6,246,769	\$294,356	\$7,424,740	\$9,137,417	\$0	\$24,144,537	10.07
GREENLEE	\$477,688,366	\$2,048,784	\$3,512,443	\$563,228	\$0	\$9,957,657	\$0	\$16,082,112	3.37
LA PAZ	\$230,605,118	\$983,070	\$5,653,515	\$0	\$4,914,656	\$6,539,974	\$0	\$18,091,215	7.85
MARICOPA	\$48,724,126,672	\$232,984,188	\$655,778,021	\$320,685,953	\$541,422,496	\$1,798,999,252	\$0	\$3,549,869,909	7.29
MOHAVE	\$2,143,446,200	\$9,234,643	\$39,096,459	\$5,607,695	\$26,510,143	\$78,529,731	\$0	\$158,978,670	7.42
NAVAJO	\$911,478,089	\$3,905,040	\$7,748,475	\$536,152	\$15,955,424	\$33,757,772	\$0	\$61,902,863	6.79
PIMA	\$9,696,150,355	\$42,078,439	\$375,861,572	\$17,613,444	\$123,461,082	\$366,202,396	\$0	\$925,216,933	9.54
PINAL	\$2,868,880,625	\$12,232,680	\$105,861,695	\$25,294,165	\$56,780,885	\$121,163,909	\$0	\$321,333,335	11.20
SANTA CRUZ	\$375,427,809	\$1,604,722	\$15,210,458	\$0	\$1,726,968	\$15,980,546	\$0	\$34,522,694	9.20
YAVAPAI	\$3,143,221,200	\$18,406,640	\$58,369,618	\$2,663,787	\$48,899,092	\$91,497,947	\$0	\$219,837,084	6.99
YUMA	\$1,365,656,741	\$5,821,795	\$34,253,402	\$15,528,571	\$29,104,876	\$60,348,459	\$0	\$145,057,103	10.62
TOTAL STATE	\$74,200,360,570	\$351,760,428	\$1,371,024,966	\$403,005,683	\$894,605,144	\$2,740,197,213	\$0	\$5,760,593,434	7.76

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	7.76
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2020 PRIMARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	PRIMARY RATE
APACHE	\$468,553,759	\$2,073,819	\$2,956,574	\$0	\$0	\$11,923,066	\$0	\$16,953,459	3.62
COCHISE	\$973,084,452	\$4,359,708	\$26,027,090	\$2,809,042	\$23,373,489	\$44,126,596	\$0	\$100,695,924	10.35
COCONINO	\$1,929,724,114	\$10,707,119	\$10,214,030	\$7,571,916	\$8,664,461	\$69,200,269	\$0	\$106,357,796	5.51
GILA	\$549,382,397	\$2,738,595	\$23,019,122	\$3,399,575	\$5,267,478	\$25,086,085	\$0	\$59,510,855	10.83
GRAHAM	\$223,857,868	\$1,009,723	\$6,156,091	\$279,347	\$6,988,843	\$8,744,265	\$0	\$23,178,269	10.35
GREENLEE	\$515,942,447	\$2,604,604	\$3,307,191	\$514,095	\$0	\$9,831,699	\$0	\$16,257,589	3.15
LA PAZ	\$220,005,082	\$973,742	\$5,636,970	\$0	\$4,828,892	\$6,166,817	\$0	\$17,606,421	8.00
MARICOPA	\$45,704,969,813	\$222,799,461	\$640,280,922	\$302,892,831	\$514,180,910	\$1,709,484,615	\$0	\$3,389,638,740	7.42
MOHAVE	\$2,010,693,378	\$8,961,043	\$38,203,174	\$5,279,553	\$25,903,763	\$72,986,319	\$0	\$151,333,853	7.53
NAVAJO	\$882,158,116	\$3,927,330	\$7,636,843	\$520,676	\$15,726,233	\$31,977,580	\$0	\$59,788,661	6.78
PIMA	\$9,140,425,898	\$41,411,804	\$358,487,504	\$18,245,973	\$122,106,950	\$340,841,902	\$0	\$881,094,132	9.64
PINAL	\$2,689,422,170	\$11,906,005	\$100,853,331	\$23,626,271	\$54,307,502	\$107,603,679	\$0	\$298,296,788	11.09
SANTA CRUZ	\$362,266,917	\$1,607,229	\$14,423,657	\$0	\$1,704,104	\$15,825,116	\$0	\$33,560,106	9.26
YAVAPAI	\$2,957,724,707	\$17,716,252	\$56,950,989	\$2,584,062	\$47,711,057	\$87,255,203	\$0	\$212,217,563	7.18
YUMA	\$1,286,552,350	\$5,694,281	\$32,269,306	\$14,899,907	\$28,238,538	\$56,981,454	\$0	\$138,083,485	10.73
TOTAL STATE	\$69,914,763,468	\$338,490,715	\$1,326,422,796	\$382,623,246	\$859,002,218	\$2,598,034,665	\$0	\$5,504,573,639	7.87

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	7.87
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NOTE: SOME INCREASE/DECREASE DUE TO REPORTING TAX LEVIES IN DIFFERENT AUTHORITIES THAN IN PREVIOUS YEARS.

Table 38
STATE OF ARIZONA
2021 SECONDARY PROPERTY TAX
LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	SECONDARY RATE
APACHE	\$483,626,316	\$0	\$4,719,338	\$0	\$3,103,914	\$2,665,960	\$5,866,619	\$16,355,830	3.38
COCHISE	\$994,800,778	\$0	\$4,614,405	\$112,530	\$0	\$4,925,769	\$11,138,162	\$20,790,867	2.09
COCONINO	\$1,983,519,972	\$0	\$16,715,874	\$7,835,974	\$0	\$22,452,841	\$22,667,181	\$69,671,869	3.51
GILA	\$561,868,674	\$0	\$1,924,400	\$0	\$0	\$5,526,153	\$10,270,993	\$17,721,545	3.15
GRAHAM	\$239,863,655	\$0	\$338,881	\$0	\$0	\$773,320	\$625,081	\$1,737,281	0.72
GREENLEE	\$477,688,366	\$0	\$1,335,133	\$0	\$0	\$512,885	\$113,098	\$1,961,117	0.41
LA PAZ	\$230,605,118	\$0	\$230,605	\$0	\$708,650	\$1,165,026	\$6,382,301	\$8,486,582	3.68
MARICOPA	\$48,724,126,672	\$0	\$111,710,715	\$356,219,130	\$55,789,125	\$1,233,618,942	\$343,063,641	\$2,100,401,553	4.31
MOHAVE	\$2,143,446,200	\$0	\$18,320,530	\$0	\$0	\$21,775,841	\$28,234,672	\$68,331,043	3.19
NAVAJO	\$911,478,089	\$0	\$5,767,370	\$0	\$0	\$10,198,675	\$19,429,009	\$35,395,054	3.88
PIMA	\$9,696,150,355	\$0	\$128,685,949	\$34,446,751	\$0	\$189,536,718	\$122,685,175	\$475,354,594	4.90
PINAL	\$2,868,880,625	\$0	\$8,658,444	\$5,500,871	\$4,894,310	\$44,593,935	\$38,630,235	\$102,277,796	3.57
SANTA CRUZ	\$375,427,809	\$0	\$3,146,764	\$0	\$0	\$6,460,177	\$7,465,499	\$17,072,440	4.55
YAVAPAI	\$3,143,221,200	\$0	\$12,955,679	\$774	\$411,762	\$18,619,049	\$57,153,800	\$89,141,064	2.84
YUMA	\$1,365,656,741	\$0	\$16,530,983	\$0	\$4,196,663	\$11,606,530	\$1,687,541	\$34,021,717	2.49
TOTAL STATE	\$74,200,360,570	\$0	\$335,655,069	\$404,116,030	\$69,104,424	\$1,574,431,820	\$675,413,009	\$3,058,720,352	4.12
AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100				4.12					

2020 SECONDARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	SECONDARY RATE
APACHE	\$468,553,759	\$0	\$5,163,355	\$0	\$3,007,178	\$2,568,976	\$5,879,893	\$16,619,402	3.55
COCHISE	\$973,084,452	\$0	\$4,531,371	\$115,033	\$0	\$8,638,168	\$11,081,134	\$24,365,705	2.50
COCONINO	\$1,929,724,114	\$0	\$15,543,739	\$7,406,121	\$0	\$19,653,723	\$22,090,808	\$64,694,391	3.35
GILA	\$549,382,397	\$0	\$1,881,635	\$0	\$0	\$5,516,572	\$9,366,417	\$16,764,624	3.05
GRAHAM	\$223,857,868	\$0	\$330,676	\$0	\$0	\$1,606,629	\$602,971	\$2,540,277	1.13
GREENLEE	\$515,942,447	\$0	\$1,259,016	\$0	\$0	\$535,790	\$87,348	\$1,882,155	0.36
LA PAZ	\$220,005,082	\$0	\$220,005	\$0	\$744,277	\$1,108,257	\$5,878,154	\$7,950,693	3.61
MARICOPA	\$45,704,969,813	\$0	\$104,941,074	\$337,675,073	\$74,544,806	\$1,230,253,023	\$323,955,347	\$2,071,369,323	4.53
MOHAVE	\$2,010,693,378	\$0	\$17,619,073	\$0	\$0	\$17,583,209	\$26,669,525	\$61,871,808	3.08
NAVAJO	\$882,158,116	\$0	\$5,665,415	\$0	\$0	\$11,314,108	\$17,952,855	\$34,932,379	3.96
PIMA	\$9,140,425,898	\$0	\$128,237,521	\$32,366,529	\$0	\$193,011,916	\$113,120,511	\$466,736,477	5.11
PINAL	\$2,689,422,170	\$0	\$8,143,751	\$4,247,734	\$7,627,201	\$42,786,844	\$37,250,683	\$100,056,214	3.72
SANTA CRUZ	\$362,266,917	\$0	\$2,992,929	\$0	\$0	\$5,995,959	\$7,185,168	\$16,174,056	4.46
YAVAPAI	\$2,957,724,707	\$0	\$12,704,567	\$1,289	\$2,247,871	\$19,909,091	\$53,702,997	\$88,565,814	2.99
YUMA	\$1,286,552,350	\$0	\$14,411,846	\$0	\$4,352,407	\$9,846,747	\$1,595,070	\$30,206,070	2.35
TOTAL STATE	\$69,914,763,468	\$0	\$323,645,974	\$381,811,778	\$92,523,740	\$1,570,329,015	\$636,418,883	\$3,004,729,389	4.30
AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100				4.30					

NOTE: SOME INCREASE/DECREASE DUE TO REPORTING TAX LEVIES IN DIFFERENT AUTHORITIES THEN IN PREVIOUS YEARS.

Table 39
AVERAGE PROPERTY TAX RATES
BY AUTHORITY
2018-2021

	<u>2018</u>		<u>2019</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$3.72	\$2.48	\$3.81	\$2.26
COUNTIES	1.92	0.49	1.92	0.49
STATE	0.53	0.00	0.50	0.00
CITIES & TOWNS	0.55	0.56	0.55	0.56
COMMUNITY COLLEGES	1.28	0.16	1.26	0.13
SPECIAL DISTRICTS	0.00	0.92	0.00	0.93
	\$8.01	\$4.61	\$8.05	\$4.37
TOTAL	\$12.62		\$12.41	
	<u>2020</u>		<u>2021</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$3.72	\$2.25	\$3.69	\$2.12
COUNTIES	1.90	0.46	1.85	0.45
STATE	0.48	0.00	0.47	0.00
CITIES & TOWNS	0.55	0.55	0.54	0.54
COMMUNITY COLLEGES	1.23	0.13	1.21	0.09
SPECIAL DISTRICTS	0.00	0.91	0.00	0.91
	\$7.87	\$4.30	\$7.76	\$4.12
TOTAL	\$12.17		\$11.89	

NOTE:
FIGURES MAY DIFFER DUE TO ROUNDING.

TABLE 40
BINGO COLLECTIONS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

FISCAL YEAR	AMOUNT
2017	\$486,660
2018	\$473,647
2019	\$469,026
2020	\$397,780
2021	\$165,181

BINGO COLLECTIONS

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Licenses	\$15,935	\$15,920	\$15,518	\$12,785	\$12,700
Proceeds	469,233	455,528	451,595	384,005	152,121
Penalty, Interest and Miscellaneous	1,492	2,199	1,913	990	360
TOTAL	\$486,660	\$473,647	\$469,026	\$397,780	\$165,181

TABLE 41
LUXURY TAX COLLECTIONS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

SOURCE:	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	PERCENT OF COLLECTIONS IN FY2021
Spirituos Liquor	\$35,901,436	\$37,633,609	\$39,417,348	\$39,826,217	\$46,369,117	12.1%
Vinous Liquor	16,579,025	16,898,323	17,357,125	\$18,039,644	\$19,453,661	5.1%
Malt Liquor	21,645,309	21,845,962	21,347,551	\$22,721,008	\$23,315,171	6.1%
Liquor Collections	\$74,125,770	\$76,377,895	\$78,122,023	\$80,586,869	\$89,137,949	23.3%
Tobacco - All Types						
Gross Revenue	\$341,844,433	\$332,995,430	\$323,469,631	\$331,543,243	\$325,839,150	85.1%
Refunds	(30,618,233)	(35,332,010)	(34,063,178)	(\$30,634,494)	(\$31,676,519)	-8.3%
Licenses	6,800	5,900	5,925	\$6,050	\$5,150	0.0%
Administrative Expenses	(629,831)	(575,507)	(540,868)	(\$539,566)	(\$283,208)	-0.1%
Net Tobacco Collections	\$310,603,168	\$297,093,813	\$288,871,510	\$300,375,234	\$293,884,573	76.7%
TOTAL COLLECTIONS	\$384,728,939	\$373,471,708	\$366,993,534	\$380,962,103	\$383,022,523	100.0%
DISTRIBUTIONS:						
State General Fund	\$57,610,211	\$58,013,734	\$57,063,987	\$60,143,236	\$64,837,692	
Tobacco Tax & Health Care Fund	61,267,539	57,565,385	57,072,535	59,036,843	57,822,697	
Tobacco Products Tax Fund	90,112,386	84,606,892	83,852,401	86,729,908	84,966,240	
Drug Treatment & Education Fund	9,393,484	9,608,328	9,726,061	10,124,758	10,944,235	
DOC Revolving Fund	3,752,748	3,841,110	3,891,849	4,048,034	4,384,893	
Department of Corrections Fund	30,196,916	30,800,569	32,233,974	32,044,710	34,447,782	
DOC Transfer from Prop 200 Funds	1,245,925	1,172,422	1,161,745	1,340,660	1,234,791	
Prop 200 Transfer from Prop 303 Funds	3,754,683	3,524,113	3,492,025	3,612,562	3,539,937	
Smoke Free AZ	2,879,410	2,784,370	2,645,123	2,765,706	2,680,993	
Early Childhood Development and Health Fund	124,515,638	121,554,785	115,853,834	121,115,685	118,163,262	
TOTAL DISTRIBUTIONS	\$384,728,939	\$373,471,708	\$366,993,534	\$380,962,103	\$383,022,523	

Figures may not add to total due to rounding.

TABLE 42
UNCLAIMED PROPERTY COLLECTIONS AND DISTRIBUTIONS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2021

SOURCE:	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
UNCLAIMED PROPERTY	\$136,129,323	\$176,837,283	\$168,222,552	\$170,976,820	\$195,978,437
Refunds	(57,030,264)	(64,385,381)	(48,373,109)	(42,494,170)	(48,321,802)
NET	\$79,099,059	\$112,451,902	\$119,849,443	\$128,482,650	\$147,656,635
ESCHEATED ESTATES	13,356	-9,759	86,104	42,146	193,062
TOTAL NET REVENUE	\$79,112,415	\$112,442,143	\$119,935,548	\$128,524,797	\$147,849,697
DISTRIBUTIONS:					
General Fund	\$48,834,770	\$81,318,220	\$91,509,204	\$98,874,182	\$117,570,231
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	631,233	643,559	394,949	428,344	719,854
Admin Fund	24,500,000	24,500,000	24,500,000	24,500,000	24,500,000
Retained For Future Distributions		1,256,349	(1,256,315)		
Net to Permanent State School Fund:					
Escheated Estates (1)	\$13,356	(\$9,759)	\$86,104	\$42,146	\$193,062
Unclaimed Shares/dividends	603,472	228,498	195,622	148,331	360,130
Storage Facility	29,584	5,276	5,983	31,793	6,420
TOTAL DISTRIBUTION	\$79,112,415	\$112,442,143	\$119,935,548	\$128,524,797	\$147,849,697

(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 2017 THROUGH FISCAL YEAR 2021

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Apache	\$114,063	\$113,394	\$113,862	\$114,056	\$131,492
Cochise	\$223,785	\$224,204	\$225,125	\$224,720	\$240,789
Coconino	\$218,359	\$219,371	\$220,585	\$222,315	\$244,561
Gila	\$108,256	\$108,567	\$108,591	\$108,203	\$123,325
Graham	\$50,469	\$50,564	\$52,035	\$52,098	\$60,665
Greenlee	\$16,678	\$16,691	\$16,749	\$16,433	\$18,840
La Paz	\$48,771	\$49,448	\$50,607	\$51,967	\$64,232
Maricopa	\$5,370,562	\$5,470,627	\$5,540,840	\$5,813,987	\$5,325,960
Mohave	\$414,544	\$428,549	\$439,442	\$450,479	\$511,532
Navajo	\$178,632	\$180,717	\$182,626	\$183,512	\$208,685
Pima	\$1,248,757	\$1,267,235	\$1,281,183	\$1,280,053	\$1,254,111
Pinal	\$498,660	\$518,203	\$531,474	\$545,531	\$569,171
Santa Cruz	\$92,665	\$95,372	\$96,841	\$99,057	\$106,536
Yavapai	\$451,616	\$464,073	\$471,671	\$476,875	\$503,413
Yuma	\$304,726	\$321,530	\$322,909	\$333,528	\$356,271
Arizona Department of Environmental Quality	\$338,776	\$345,595	\$350,165	\$361,708	\$341,420
Total	\$9,679,319	\$9,874,138	\$10,004,703	\$10,334,522	\$10,061,002

Figures may not add to total due to rounding.