



ARIZONA DEPARTMENT OF REVENUE

**ANNUAL REPORT
FISCAL YEAR 2019**

YEAR ENDING JUNE 30, 2019

FY 2019 Annual Report

Director's Message

Our Mission

What We Do

Our Successes

Agency Highlights

Appendices

Director's Message

Fiscal year 2019 was another milestone year for the Arizona Department of Revenue (ADOR) as the agency collected a record \$19.3 billion, which was then distributed back to Arizona cities, towns and counties, as well as the State General Fund. Fiscal year 2019's record revenue collection surpassed the \$17.9 billion from fiscal year 2018.

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

- More than 6.4 million tax documents were processed;
- Over 2 million individual income tax refunds were issued to taxpayers; and
- Collections from transaction privilege tax remained strong in 2018-2019 at \$11.7 billion

The growth of electronic filing, which is more secure and more efficient, continued last fiscal year (FY) with approximately 83 percent of the 3.4 million individual tax returns being e-filed. For this past tax season, refunds from e-filed tax returns took an average of eight days to process compared to 23 days for paper return refunds.

ADOR's emphasis on increasing education and awareness among all tax types remained a priority with a collaborative outreach program with municipal and county governments, as well as stakeholders across Arizona. This partnership approach resulted in the continued growth in the number of tax education workshops.

The Department of Revenue's Unclaimed Property program again returned millions of dollars to the rightful owners of these assets. In FY 2019, \$48.4 million was given back to heirs of the property, many unaware of the abandoned funds that the agency had been safeguarding.

Under our overarching mission of *Serving Taxpayers!*, ADOR's positive revenue story could not have been achieved without the dedicated efforts of Department of Revenue employees who continued to eliminate waste and drive inefficiencies out of everyday processes, which are cornerstones of the Arizona Management System's commitment to delivering better, faster and more cost-effective service for Arizonans.

With a vision based on excellence in innovation, customer service and continuous improvement the Arizona Department of Revenue remains focused on responding to the ever-changing needs of our customers as it administers the state's comprehensive tax system.

Thank you,

Carlton Woodruff
Director

Our Mission:

Serving Taxpayers!

Our Vision:

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

Who We Are:

Arizona Department of Revenue is comprised of four divisions aligned with its operating budget and strategic goals: Taxpayer Services, Education and Compliance, Processing and Support. It operates full-service offices in Phoenix and Tucson with a 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.

Our Mission & Vision:

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

Our Goals & Strategies

Goals

Optimize taxpayer services

Accelerate processing

Maximize taxpayer education and compliance

Support and champion the agency mission

Strategies

Reduce customer wait times

Reduce tax return and payment processing times

Help taxpayers comply with the tax laws of Arizona

Deploy enhanced training agency wide

Performance Measures

Reduce all taxpayer wait times

Reduce processing time for all tax types

Actual vs. Estimated state tax collections

Increase Training

What We Do

Taxpayer Services

Customer Care & Outreach

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

Economic Research and Analysis

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

Hearing Office

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

Problem Resolution Office

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

Property Tax

Ensures fair and uniform property values for Arizona taxpayers through general oversight of county assessors and administering Arizona's property tax laws. Determines the valuation of

centrally valued properties, including electric generation facilities, telecommunications companies, pipelines, railroads, airlines, mines and water companies.

Tax Research, Policy and Appeals

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

Tobacco Tax Unit

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

Unclaimed Property

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

What We Do

Processing

Process Administration

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

Tax Data Management

Owns 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.

What We Do

Education and Compliance

Audit

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

Collections

Collects delinquent returns and tax liabilities; educates and assists taxpayers in understanding tax liability; administers the state's Debt Set-Off program, which offsets income tax refunds to pay for debts owed by taxpayers (child support, fees, violations) to participating state agencies and municipalities. Handles bankruptcy cases, tax liens, fiduciary and estate tax certificates, certificates of compliance, as well as dissolution and withdrawal.

Outreach

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

What We Do

Support

Budget Office

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

Communications

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

Continuous Improvement

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

Employee Training and Development Unit

Provides new employees with an introduction to the department, tax system, basic tax types, introduction to the Arizona Management System and completion of all mandatory state training. Develops and assigns annual recertification training to ensure both state and federal compliance of confidentiality training.

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, recruitment and engagement.

Information Technology

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

Internal Audit

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

Legislative Liaison

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

Our Successes

Record Gross Revenue Collected

Fiscal year 2019 was a milestone year, as the Arizona Department of Revenue (ADOR) collected a record \$19.3 billion for programs and services in the state that contribute to funding Arizona's future. The fiscal year (FY) 2019 total surpassed the \$17.9 billion in FY 2018.

Making up the \$19.3 billion, was \$11.7 billion from transaction privilege tax (TPT), which is the single point of administration and collection of state and city taxes for all business and residential rental owners in Arizona.

In addition to TPT revenues, ADOR's record revenue collections included \$6.4 billion from individual income and withholding tax, \$700 million through corporate income tax and \$500 million from other taxes.

Collections

Charged with incorporating process improvement measures to enhance operational efficiencies, improve revenue collected and educate taxpayers, the Collections unit applied process improvement tools to increase revenue and implement solutions that resulted in an all-time record of \$352 million in revenues collected – a 35 percent increase over FY 2018. Other record-breaking totals included the most collected in one year for transaction privilege tax

and individual income at \$233 million and \$89 million respectively.

Unclaimed Property

The Unclaimed Property unit has responsibilities for collecting, safeguarding and distributing unclaimed property consisting of money due to an individual from sources like old bank accounts, uncashed payroll checks, tax refunds, credit balances, rebates, returned deposits and dormant safe deposit boxes. In 2018-2019, \$48.4 million was returned to rightful owners as a part of the Arizona Department of Revenue's unclaimed property program with returned amounts to individuals and businesses ranging from \$1 to \$586,000 in fiscal year 19.

Each year, the agency sends out thousands of notices to potential property owners, features claimant information and a search function on its web page, works with other state agencies in Arizona and across the country, and advertises in Arizona media to track unclaimed property owners.

East Valley Opening

The Arizona Department of Revenue (ADOR) continued taxpayer services and convenience to east valley residents through an integrated government partnership approach that placed an ADOR satellite operation within the City of

Mesa's municipal building location. The collaborative effort served to meet customer needs, offer a one-stop concept for taxpayers and provide a best practices model for future proposed satellite opportunities.

Live Chat

Arizona taxpayers now have another option when seeking tax information or have general questions with a live chat feature that the Department of Revenue launched on its websites. The pop-up application provides customers with answers to general questions and offers navigational guidance, including where to find tax forms, tax filing questions, assistance on transaction privilege tax and general tax support queries. ADOR Live Chat allows customers to interact with department representatives in real-time and depending on the inquiry could mean the taxpayer receives information in a matter of seconds. ADOR hopes this new feature gives Arizonans another option in getting answers to their tax-related inquiries. Taxpayer privacy is paramount to the Department of Revenue; therefore, answers to specific taxpayer information are not addressed through the website Live Chat feature. Customers seeking information on particular private taxpayer matters or confidential information are being directed to call.

Debt Set-Off

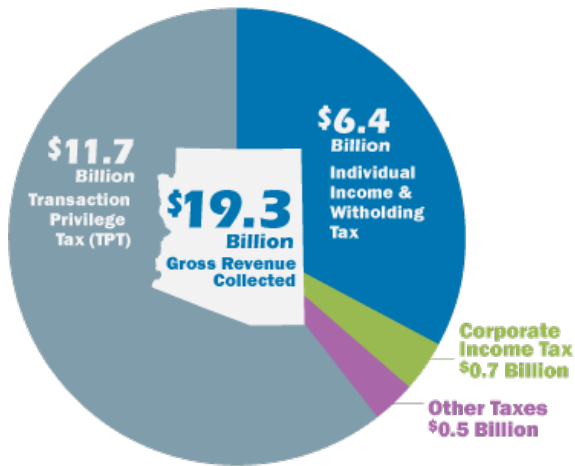
The Arizona Department of Revenue's Debt Set-Off program serves as an important support mechanism for agencies that represent family services, courts, city utilities and emergency response departments. Through this program, \$46.3 million was secured in fiscal year 2019 for 352 agencies. For the past three fiscal years, the program has recovered more than \$138 million that went toward settling outstanding debts, including child support payments, court orders, utility bills, unpaid post-secondary institution tuition, and monies owed for other state, county and city services.

Tax Fraud Prevention

The Arizona Department of Revenue treats detecting and stopping fraud with paramount importance, including protecting taxpayers from identity theft. Every year, millions of dollars in fraudulent income tax refunds are being stopped through an advanced fraud detection program that is constantly introducing new countermeasures. In fiscal year 2019, \$7.7 million was recovered from fraudulent tax returns and since 2015 approximately \$120 million in false tax refunds have been intercepted.

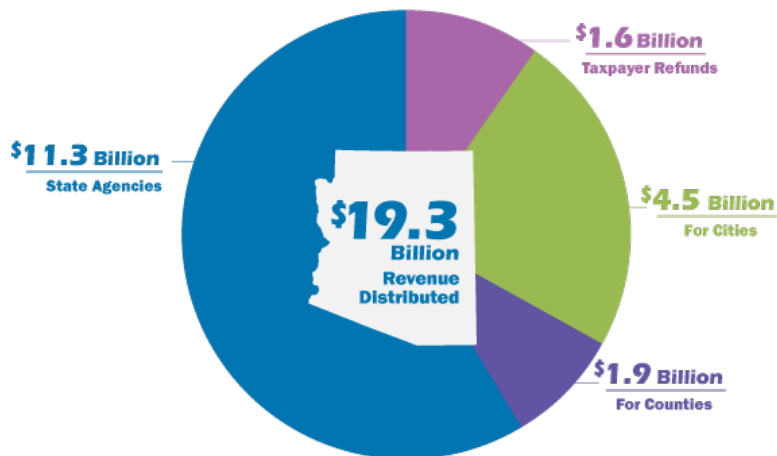
Agency Highlights

Total Gross Revenue Collected



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

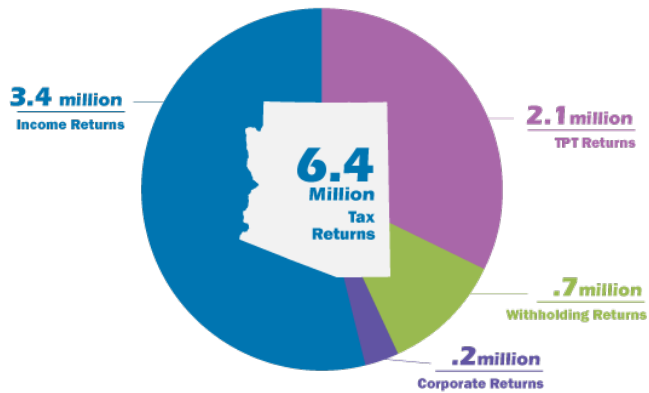
Total Revenue Distributed



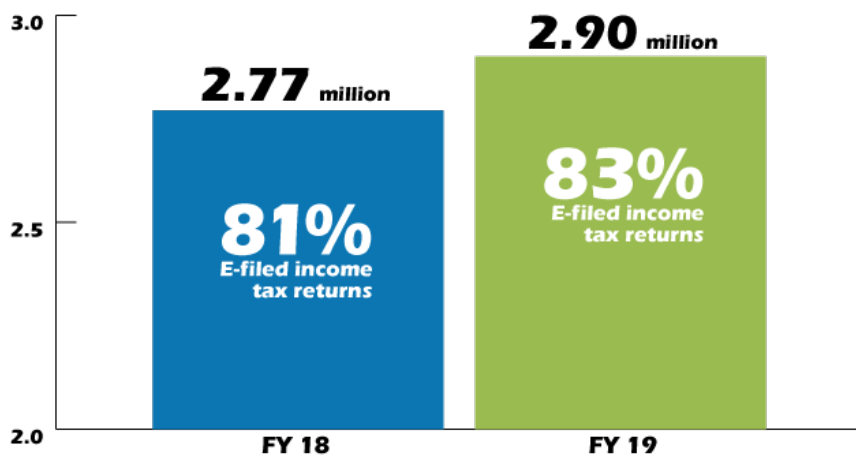
**Figures drawn from [Strategic Plan Update FY 2020](#)

Processing Highlights

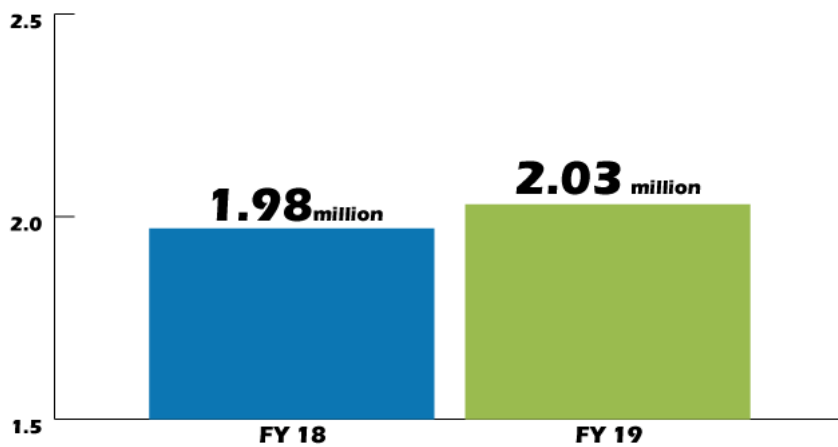
Total Number of Tax Returns Processed



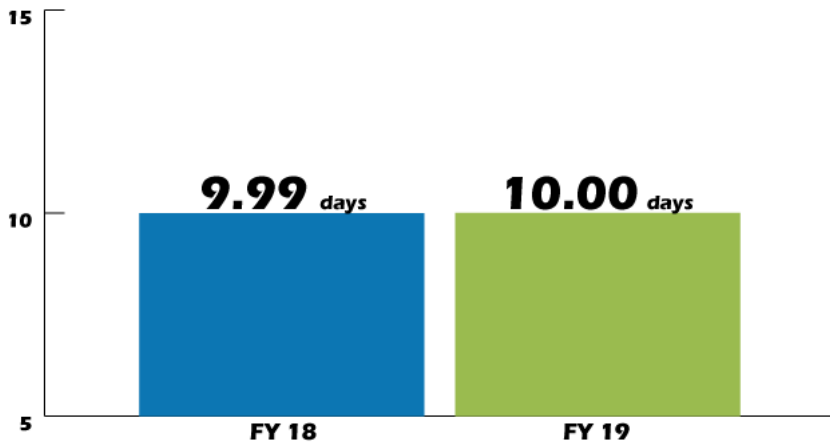
Total Number of E-Filed Income Tax Returns Received (in Millions)



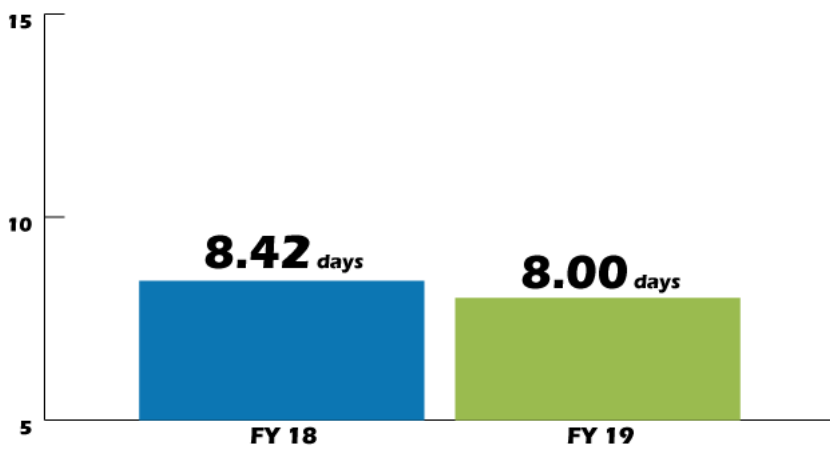
Total Number of Individual Income Tax Refunds (in Millions)



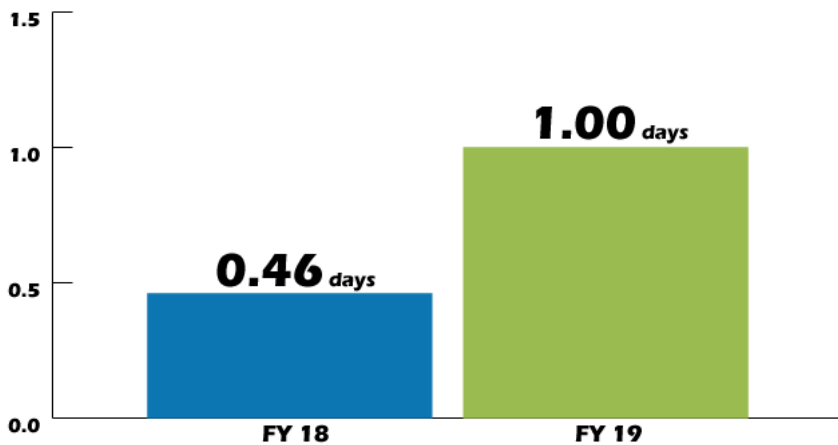
Average Time to Issue Tax Refunds (Calendar Days)



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

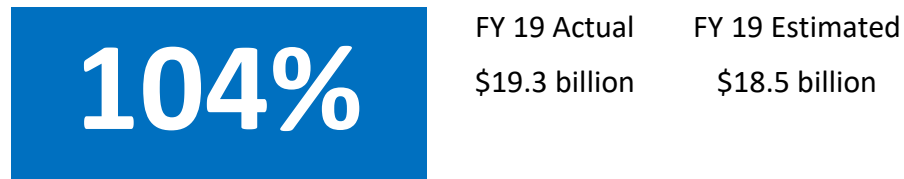


Average Days to Process TPT Electronic Returns (Calendar Days)

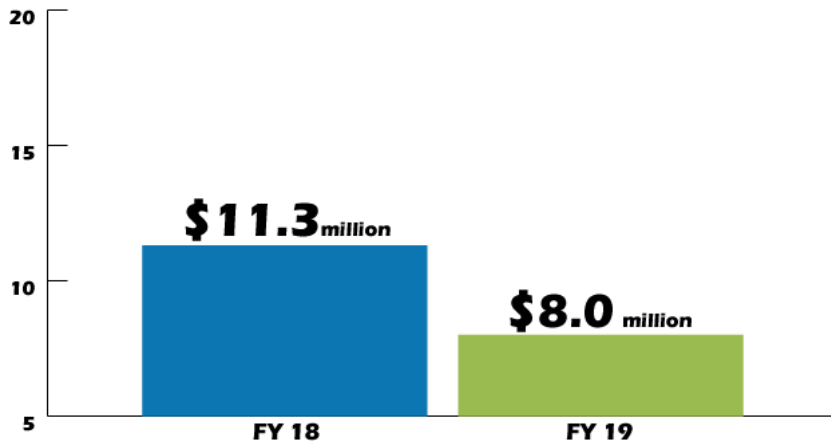


Education and Compliance Highlights

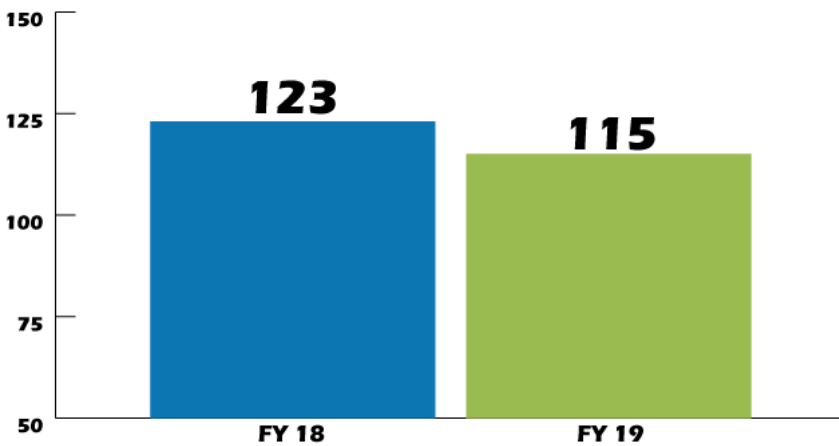
Actual vs Estimated State Tax Collection



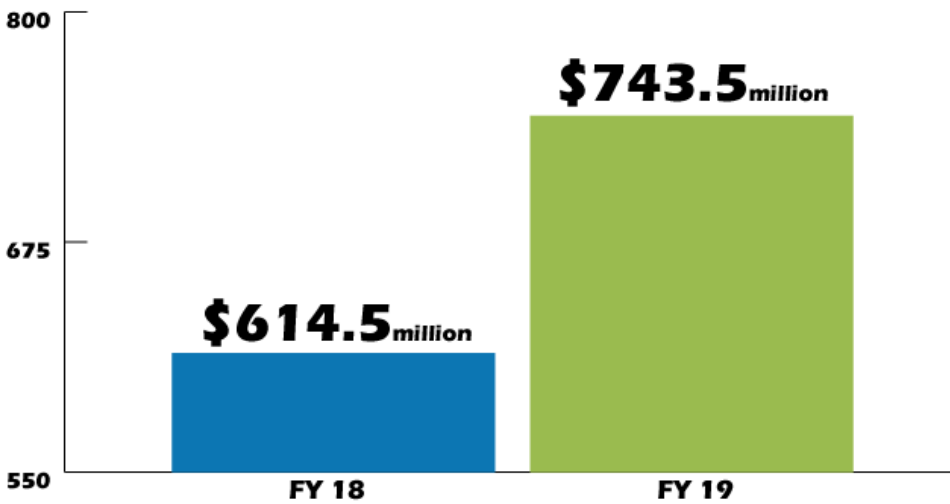
Dollars Recovered from Individual Income Tax Fraud Prevention (in Millions)



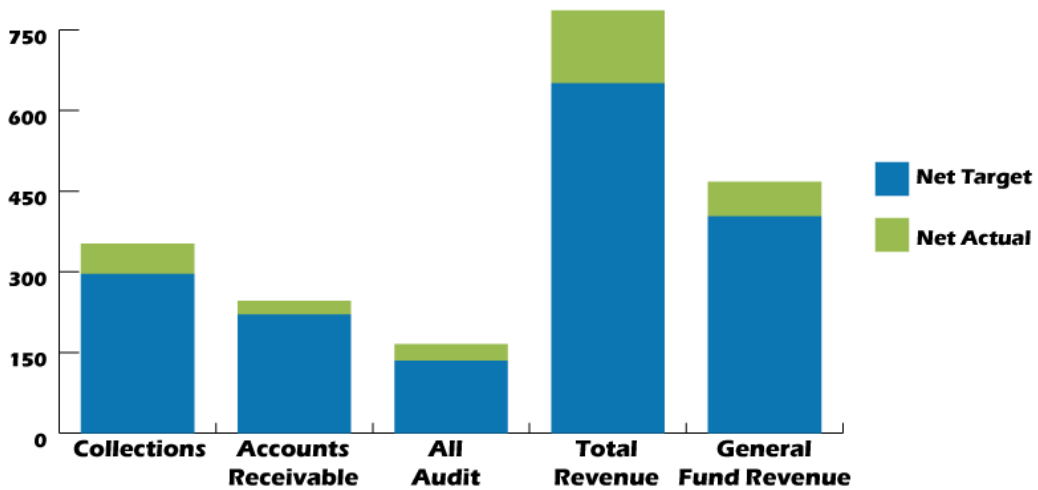
Number of Outreach Events Conducted



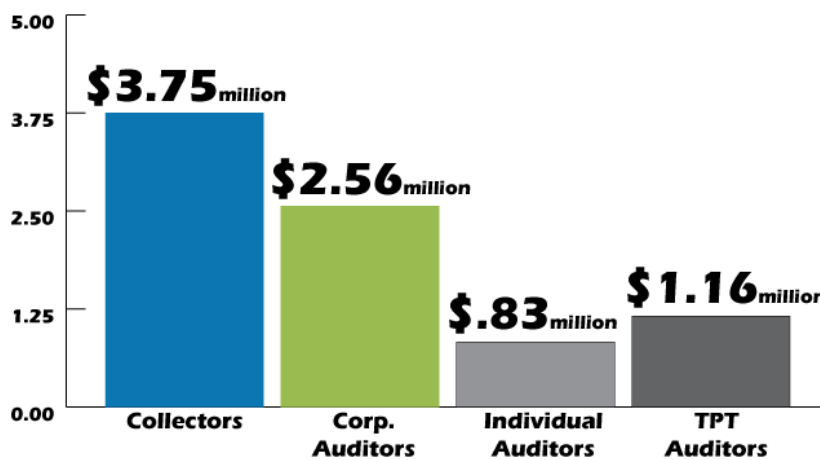
Total Net Enforcement Dollars



Total Net Enforcement Revenue

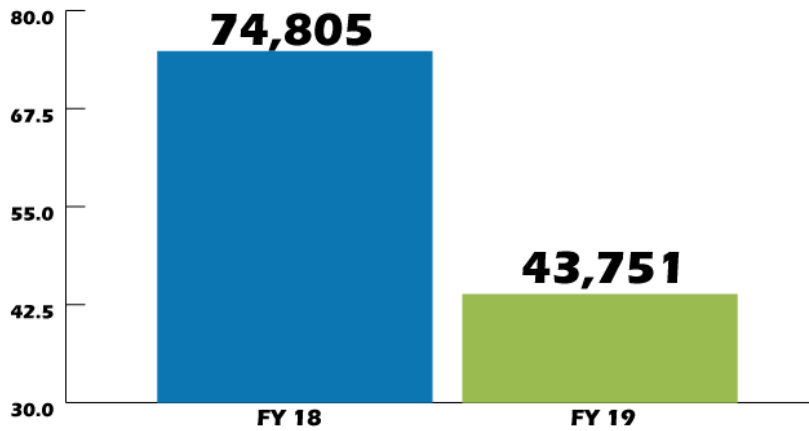


Average Gross Collections Generated by Collectors and Auditors (in Millions)

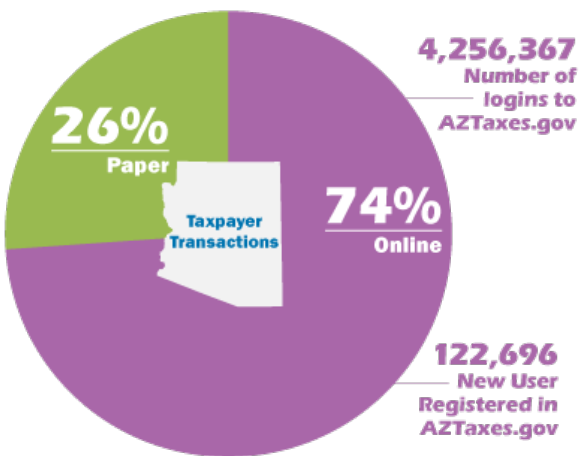


Taxpayer Services Highlights

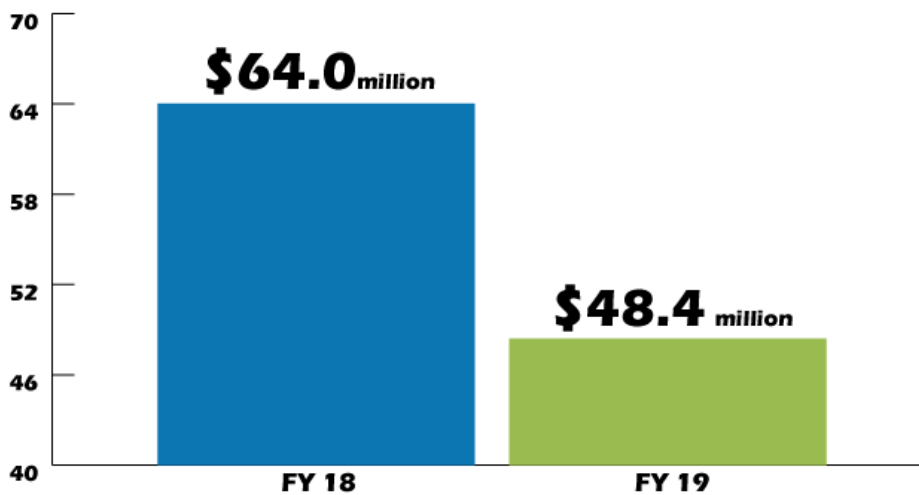
Number of New Business Licenses Processed



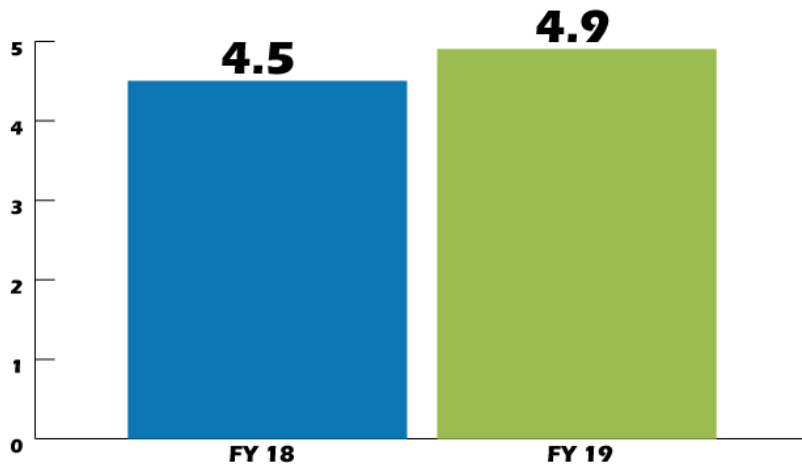
Percentage of Online Transactions



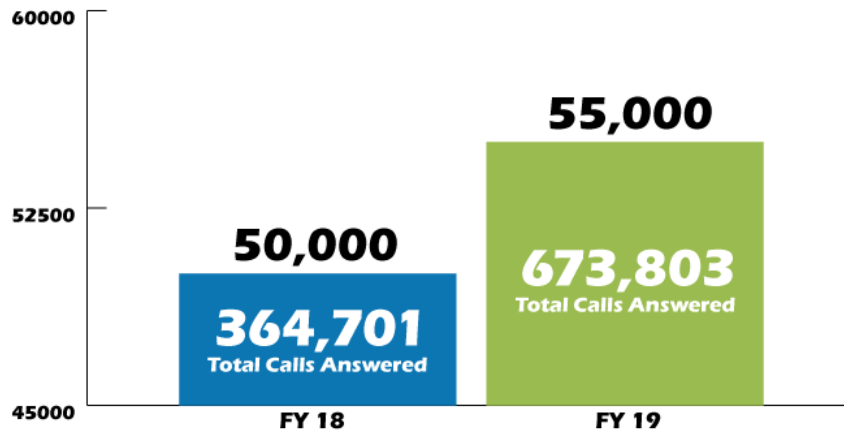
Unclaimed Property Dollars Returned to Customers



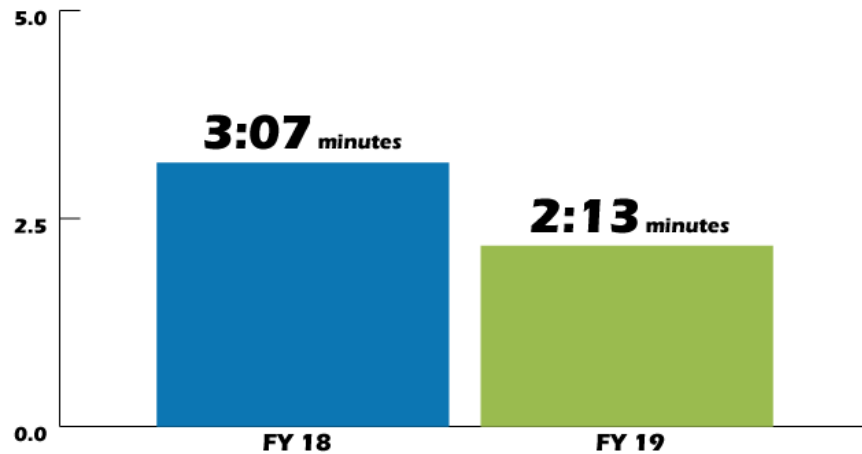
Satisfaction Rating for Taxpayer Services Division



Average Number of Phone Calls Answered Monthly



Average Customer Phone Call Wait Time



Miscellaneous Taxes

Bingo Collections

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

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

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

Luxury Tax Collections

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

Monies collected and distributed from luxury tax:		
Fund	Amount	Due to the passage of...
Prop 204 Protection Account	\$36.7 million	(Proposition 303 in 2002)
Medically Needy Account	\$23.6 million	(Proposition 303 in 2002)
Emergency Health Services	\$17.5 million	(Proposition 303 in 2002)
Health Research	\$4.4 million	(Proposition 303 in 2002)
Health Education	\$1.7 million	(Proposition 303 in 2002)
Medically Needy Fund	\$43.3 million	(Tobacco Tax and Health Care Initiative in November 1994)
Health Education Fund	\$14.2 million	(Tobacco Tax and Health Care Initiative in November 1994)
Health Research Fund	\$3.1 million	(Tobacco Tax and Health Care Initiative in November 1994)
Corrections Fund	\$32.2 million	(Legislature in 1984 to pay for prison construction)
Drug Treatment and Education Fund	\$9.7 million	(Proposition 200 in 1994)
Corrections Revolving Fund	\$3.9 million	(Proposition 200 in 1994)
Smoke Free AZ Fund	\$2.6 million	(Proposition 201 in 2006)
Early Childhood Development and Health Fund	\$115.9 million	(Proposition 203 in 2006)
State General Fund	\$57.0 million	

(Refer to Table 41.)

Unclaimed Property Collections and Distributions

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

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

Common examples of unclaimed property are:

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

An owner may file a claim to recover property within 35 years after the final day of the fiscal year in which the department received said property.

Escheated Estates

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

Waste Tire Fee Distributions

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

During fiscal year 2019, the department collected \$10,004,703 and distributed 3.5 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 the county. (Refer to Table 43.)

The distribution is performed quarterly.

TABLE 1
REVENUE SUMMARY
GROSS REVENUE COLLECTED
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2019

SOURCE	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX					
Distribution Base	\$1,836,707,857	\$1,907,097,530	\$1,986,128,100	\$2,112,379,328	\$2,244,197,404
Nonshared Portion	3,285,088,928	3,368,394,664	3,485,921,977	3,716,646,924	3,958,911,462
Use Tax	281,143,731	283,352,073	300,976,461	327,236,379	362,026,745
Education Tax	626,400,822	645,012,218	670,788,089	\$712,903,811	760,874,328
Temporary Tax (1)	1,760,338	198,681	(246,291)	184,694	128,605
Undistributed Estimated					
Transaction Privilege Tax	62,907	13,607,599	43,648,810	23,099,672	9,789,761
Other State Revenue	44,364,312	46,467,006	50,569,550	58,341,189	59,648,111
County and City Collections	1,375,048,446	1,484,362,650	2,530,137,765	3,960,062,470	4,289,113,182
Subtotal	\$7,450,577,341	\$7,748,492,421	\$9,067,924,461	\$10,910,854,468	\$11,684,689,598
INCOME TAX					
Withholding	\$3,699,577,473	\$3,850,489,512	\$4,061,373,494	\$4,300,957,448	\$4,567,250,552
Individual	1,297,323,652	1,412,002,626	1,403,176,562	1,634,544,924	1,820,178,311
Corporate	788,991,384	700,118,169	525,414,051	493,937,319	651,196,431
Subtotal	\$5,785,892,509	\$5,962,610,307	\$5,989,964,107	\$6,429,439,691	\$7,038,625,294
LUXURY TAX					
Spirituos Liquor	\$33,963,657	\$34,551,657	\$35,901,436	\$37,633,609	\$39,417,348
Vinous Liquor	15,624,518	16,160,560	16,579,025	16,898,323	17,357,125
Malt Liquor	21,682,060	21,568,413	21,645,309	21,845,962	21,347,551
Tobacco - All Types (2)	331,926,341	341,591,816	341,844,433	332,995,430	323,469,631
Licensing	6,775	6,625	6,800	5,900	5,925
Subtotal	\$403,203,351	\$413,879,071	\$415,977,004	\$409,379,224	\$401,597,579
UNCLAIMED PROPERTY					
Estate (3)	\$0	\$0	\$0	\$0	\$0
Unclaimed Property	126,763,806	149,833,143	136,129,323	176,837,283	168,222,552
Escheated Estates	38,668	17,759	13,356	349,591	86,104
Subtotal	\$126,802,474	\$149,850,902	\$136,142,679	\$177,186,874	\$168,308,656
OTHER REVENUES					
Bingo	\$507,212	\$476,079	\$486,660	\$473,647	\$469,026
Flight Property Tax	9,727,092	11,114,322	10,307,778	13,003,735	11,728,981
Private Car Tax	3,484,442	(189,264)	1,726,458	2,038,908	2,027,884
Nuclear Plan Assessment	4,673,096 (4)	2,412,474	2,503,140	2,526,277	2,549,792
Waste Tire	8,906,743	9,668,642	9,679,319	9,874,138	10,004,703
Subtotal	\$27,298,585	\$23,482,253	\$24,703,355	\$27,916,705	\$26,780,387
TOTAL (5)	\$13,793,774,259	\$14,298,314,954	\$15,634,711,606	\$17,954,776,962	\$19,320,001,513

(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) Figures represent gross tobacco revenue less administrative expenses.

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

(4) The Nuclear Plan Assessment revenue was received after the final deposit for FY 2014.

(5) 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 2015 THROUGH FISCAL YEAR 2019

SOURCE	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Transaction Privilege, Use, and Severance Tax	\$4,199,713,199	\$4,309,504,675	\$4,471,914,020	\$4,772,442,933	\$5,094,961,891
Undistributed Estimated Transaction Privilege Tax	62,907	13,607,599	43,648,810	23,099,672	9,789,761
Income Tax	3,783,445,387	3,906,333,351	3,813,614,083	4,214,804,468	4,826,981,286
Luxury Tax	56,746,947	58,168,800	57,610,211	58,013,734	\$57,063,987
Estate Tax (1)	0	0	0	0	0
Unclaimed Property	54,034,910	64,941,156	48,834,770	81,318,220	91,509,204
Bingo	507,212	476,079	486,660	473,647	469,026
Private Car Tax	3,484,442	(189,264)	1,726,458	2,038,908	2,027,884
Nuclear Plan Assessment	4,673,096 (2)	2,412,474	2,503,140	2,526,277	2,549,792
Total	\$8,102,668,100	\$8,355,254,870	\$8,440,338,152	\$9,154,717,859	\$10,085,352,832

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

(2) The Nuclear Plan Assessment revenue was received after the final deposit for FY 2014.

Figures may not add to total due to rounding.

TABLE 3
NET ENFORCEMENT COLLECTIONS
FISCAL YEAR 2018 AND FISCAL YEAR 2019

NET COLLECTIONS	FY 2018	FY 2019	% CHANGE
Collections	\$282,414,256	\$352,153,352	24.7%
Audit	\$89,486,917	\$145,862,312	63.0%
Accounts Receivable	\$242,605,324	\$245,502,046	1.2%
TOTAL NET COLLECTIONS	\$614,506,497	\$743,517,710	21.0%

TABLE 4
GROSS TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX
COLLECTIONS FISCAL YEAR 2015 THROUGH FISCAL YEAR 2019

SOURCE	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Distribution Base	\$1,836,707,857	\$1,907,097,530	\$1,986,128,100	\$2,112,379,328	\$2,244,197,404
Nonshared	3,285,088,928	3,368,394,664	3,485,921,977	3,716,646,924	3,958,911,462
Use Tax	281,143,731	283,352,073	300,976,461	327,236,379	362,026,745
SUBTOTAL	\$5,402,940,516	\$5,558,844,267	\$5,773,026,539	\$6,156,262,631	\$6,565,135,610
Education Tax	\$626,400,822	\$645,012,218	\$670,788,089	\$712,903,811	\$760,874,328
Temporary Tax (1)	1,760,338	198,681	(246,291)	184,694	128,605
Undistributed Estimated Payment	62,907	13,607,599	43,648,810	23,099,672	9,789,761
Telecommunications Devices	4,852,778	4,641,805	4,405,381	4,386,029	3,939,596
911 Excise	15,959,537	15,854,142	16,066,188	15,713,206	16,107,379
911 Prepaid Wireless	1,891,140	1,840,984	1,744,471	1,656,263	1,610,054
Municipal Water	2,455,869	2,197,353	2,446,164	2,522,345	2,418,656
Nursing Facility Assessment	19,064,855	21,932,723	25,907,345	29,911,948	30,616,030
Jet Fuel Tax				4,151,398	4,956,396
Waste Tire Accounts Receivable Collections	140,133	0	0	0	0
GROSS STATE COLLECTIONS	\$6,075,528,895	\$6,264,129,771	\$6,537,786,696	\$6,950,791,998	\$7,395,576,415
Municipal Privilege Tax (2)	\$583,920,974	\$661,959,571	\$1,674,208,729	\$3,049,587,640	\$3,306,714,701
County Transaction Privilege Taxes	791,127,472	822,403,079	855,929,036	910,474,830	982,398,481
COUNTY AND CITY COLLECTIONS	\$1,375,048,446	\$1,484,362,650	\$2,530,137,765	\$3,960,062,470	\$4,289,113,182.30
TOTAL DEPARTMENT OF REVENUE RECEIPTS	\$7,450,577,341	\$7,748,492,421	\$9,067,924,461	\$10,910,854,468	\$11,684,689,598

- (1) On May 18, 2010, voters approved Proposition 100 which temporarily increased the state transaction privilege and use tax rates on most transactions by one percentage point beginning June 1, 2010 and ending May 31, 2013.
- (2) The Municipal Collection program expanded to more cities in FY 2015 and FY 2016 and all cities during FY 2017.

TABLE 5
COUNTY TRANSACTION PRIVILEGE TAXES FISCAL
YEAR 2015 THROUGH FISCAL YEAR 2019

SOURCE	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Apache County Excise Tax	\$1,213,088	\$1,270,948	\$1,170,231	\$1,113,102	\$1,182,639
Cochise County Excise Tax	7,102,794	6,643,893	6,666,951	6,846,382	7,371,982
Coconino County Excise Tax	13,418,497	14,098,449	15,045,142	16,318,485	16,334,239
Coconino County Jail Tax	13,414,793	14,098,398	15,042,544	16,318,936	16,334,496
Coconino County Capitol Projects Tax (1)	1,301,271	22,333	18,873	6,489	7,471
Coconino County Road Tax	2,973,234	8,383,982	9,125,796	10,016,996	9,995,142
Gila County Excise Tax	2,830,513	2,753,057	2,991,169	3,100,874	3,138,508
Gila County Road Tax (1)	1,809,066	(29,783)	16,279	6,932	(1,787)
Gila Road Extension Tax	1,131,853	2,911,251	3,090,119	3,207,537	3,235,816
Graham County Excise Tax	1,937,227	1,817,098	1,851,346	1,986,602	2,144,904
Graham County Jail Tax		1,563,730	1,836,109	1,973,205	2,135,138
Greenlee County Excise Tax	1,491,594	1,082,154	984,583	1,331,143	1,470,064
La Paz County Excise Tax	1,150,267	1,214,082	1,287,477	1,290,549	1,434,951
La Paz County Jail Tax	1,150,262	1,214,081	1,287,476	1,290,453	1,434,951
La Paz County Health Services District (1)	6,641	316	181,183	5	30
La Paz County Judgment Tax	2,217,941	2,391,850	2,364,564	2,583,113	2,866,815
Maricopa County Road Tax (1)	(144,505)	56,955	213,142	164,086	(243,154)
Maricopa County Road Tax Extension	382,335,381	396,752,859	413,857,577	438,490,074	468,863,096
Maricopa County Stadium Tax (1)	41	7	167	(133)	168
Maricopa County Jail Tax	140,021,448	145,509,977	151,921,689	161,042,269	172,143,399
Maricopa County Rental Car Surcharge	4,906,997	4,798,661	4,751,256	5,861,075	5,896,744
Mohave County Excise Tax	6,337,181	6,351,163	6,486,959	7,230,142	7,633,276
Navajo County Excise Tax	6,674,867	6,365,510	6,513,292	7,244,757	7,813,464
Pima County Hotel Tax	6,160,652	6,668,021	6,843,613	6,270,563	7,109,236
Pima County Rental Car Surcharge	1,384,095	1,467,710	1,446,298	1,530,067	1,508,561
Pima County R.V. Surcharge (1)	137,298	144,535	161,345	70,889	(1,964)
Pima County Road Tax	74,197,062	75,057,037	76,888,239	82,259,669	86,326,341
Pinal County Excise Tax	13,936,172	14,512,165	14,888,202	16,238,503	17,739,439
Pinal County Health Services District	2,778,759	2,884,216	2,988,799	3,242,360	3,472,890
Pinal County Road Tax	14,450,578	15,394,520	15,650,739	17,084,811	18,643,359
Pinal County Transportation Tax				2,562,160	17,140,418
Santa Cruz County Excise Tax	2,504,647	2,654,133	2,554,041	2,543,104	2,679,555
Santa Cruz County Jail Tax	2,503,979	2,653,509	2,545,734	2,542,616	2,676,440
Yavapai County Excise Tax	14,951,596	16,014,676	16,790,311	18,170,764	19,225,283
Yavapai County Jail Tax	7,474,794	7,996,006	8,404,331	9,083,716	9,612,630
Yuma County Excise Tax	11,857,358	12,141,266	12,542,284	12,829,893	13,519,772
Yuma County Jail Tax	11,859,175	12,140,191	12,542,317	12,829,924	13,519,793
Yuma County Capitol Projects Tax (1)	13,600	9,010	602	210	(724)
Yuma County Health Services District	2,427,008	2,705,311	2,797,071	2,863,555	3,018,068
Sports & Tourism Authority	31,210,248	30,689,801	32,181,191	32,928,949	35,017,031
COUNTY TAX COLLECTIONS	\$791,127,472	\$822,403,079	\$855,929,036	\$910,474,830	\$982,398,481

(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 2019

BUSINESS CODE	TAXABLE ACTIVITIES	DISTRIBUTION BASE	NONSHARED	EDUCATION	TOTAL TAX
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%
049	Jet Fuel (per gallon) (1)	\$0.0000	\$0.0000	\$0	\$0.0000
051	Jet Fuel Use (per gallon) (1)	\$0	\$0.0000	\$0	\$0.0000
315	MRRA	2.0%	3.0%	0.6%	5.6%
325	Online Lodging Marketplace	2.75%	2.75%	0.0%	5.5%

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

TABLE 7
NET TAXABLE SALES
BY TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX CLASSIFICATIONS (1)
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2019

CLASSIFICATION	% OF		% OF		% OF		% OF		% OF	
	FY 2015	TOTAL	FY 2016	TOTAL	FY 2017	TOTAL	FY 2018	TOTAL	FY 2019	TOTAL
Transporting	\$57,587,947	0.05	\$56,139,179	0.05	39,944,476	0.03	31,021,706	0.03	31,542,233	0.02
Mining, Oil & Gas	111,808,143	0.10	154,946,680	0.14	140,647,661	0.12	154,509,602	0.13	164,066,164	0.12
Mining Severance	994,478,291	0.92	607,840,223	0.55	735,086,244	0.64	982,474,677	0.80	690,060,203	0.53
Utilities	9,856,234,343	9.11	10,031,988,996	9.02	9,920,286,171	8.59	10,337,793,459	8.38	10,315,449,912	7.85
Communications	2,565,400,083	2.37	2,306,785,802	2.07	2,000,876,650	1.73	2,067,004,664	1.68	1,917,972,554	1.46
Private Car and Pipelines	6,498,110	0.01	2,576,932	n/a (2)	22,117,166	0.02 (2)	30,130,799	0.02 (2)	33,457,162	0.03
Publishing	106,356,511	0.10	105,269,735	0.09	87,179,410	0.08	84,594,831	0.07	56,071,053	0.04
Job Printing	259,671,784	0.24	236,323,892	0.21	237,886,998	0.21	219,209,607	0.18	241,962,678	0.18
Restaurants and Bars	12,053,485,604	11.14	12,715,254,185	11.44	13,571,567,249	11.75	14,347,556,418	11.64	15,232,888,157	11.60
Amusements	1,252,513,666	1.16	1,342,699,886	1.21	1,323,661,174	1.15	1,445,107,369	1.17	1,482,455,223	1.13
Commercial Lease (3)	5,572	n/a (2)	1,802	n/a (2)	50,040	n/a (2)	(4,139)	n/a (2)	214	n/a (2)
Personal Property Rentals	3,453,882,481	3.19	3,689,976,381	3.32	3,947,159,693	3.42	4,276,040,464	3.47	4,762,329,596	3.63
Contracting	10,653,405,099	9.84	9,601,228,346	8.64	10,252,612,975	8.88	11,801,257,512	9.57	13,610,523,276	10.36
Retail	58,463,542,614	54.01	61,614,309,285	55.42	63,922,405,836	55.33	67,429,684,554	54.68	71,664,594,902	54.56
MRRRA Amount (5)	26,816,169	0.02	160,124,937	0.14	155,623,986	0.13	167,434,052	0.14	177,361,375	0.14
Hotel/Motel	2,675,509,733	2.47	2,819,143,473	2.54	3,058,662,711	2.65	3,342,980,279	2.71	3,646,903,681	2.78
Rental Occupancy Tax (4)	0	n/a (2)	(503,163)	n/a (2)	0	n/a (2)	(269)	n/a (2)	(1,255)	n/a (2)
Use Tax	5,659,093,999	5.23	5,703,364,767	5.13	6,069,073,494	5.25	6,590,501,344	5.34	7,316,159,872	5.57
Use Tax-Utilities	48,069,635	0.04	38,944,743	0.04	34,764,087	0.03	2,511,671	n/a	945,241	n/a (2)
TOTAL	\$108,244,359,783	100.00	\$111,186,416,081	100.00	\$115,519,606,020	100.00	\$123,309,808,597	100.00	\$131,344,742,238	100.00

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

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

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

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

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

Figures may not add to total due to rounding.

TABLE 8
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS BY CLASS
FISCAL YEAR 2019

CLASSIFICATION	DISTRIBUTION		TOTAL COLLECTIONS
	BASE	NONSHARED	
Transporting	\$315,432	\$1,261,729	\$1,577,162
Nonmetal Mining, Oil and Gas	1,640,662	3,486,406	5,127,068
Mining Severance	13,801,204	3,450,301	17,251,505
Utilities	103,154,499	412,617,996	515,772,496
Communications	19,179,736	76,718,942	95,898,678
Private Car and Pipelines	334,572	1,338,286	1,672,858
Publishing	560,711	2,242,842	2,803,553
Job Printing	2,419,627	9,678,507	12,098,134
Restaurants and Bars	304,657,763	456,986,645	761,644,408
Amusements	29,649,104	44,473,657	74,122,761
Commercial Lease (1)	12	11	23
Rentals of Personal Property	95,246,592	142,869,888	238,116,480
Contracting	136,105,233	544,420,931	680,526,164
Retail	1,433,291,891	2,149,937,849	3,583,229,740
MRRA Amount	3,547,227	5,320,842	8,868,069
Hotel/Motel (4)	100,289,851	100,289,851	200,579,703
Use Tax Utilities	9,452	37,810	47,262
Use Tax	0	362,026,745	362,026,745
License Fees	0	558,377	558,377
Jet Fuel Tax (2)	(6,139)	(9,209)	(15,348)
Jet Fuel Use Tax (2)	0	(24,511)	(24,511)
Non Sufficient Funds	0	335,600	335,600
Mandatory EFT Fees	0	2,918,724	2,918,724
Rental Occupancy Tax (3)	(25)	(12)	(38)
TOTAL	\$2,244,197,404	\$4,320,938,207	\$6,565,135,611

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

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

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

(4) The Hotel/Motel collections include collections from Online Lodging Marketplace companies.

Figures may not add to total due to rounding.

**TABLE 9
DISTRIBUTION OF TRANSACTION PRIVILEGE, USE
AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2019**

Net Regular to State General Fund	\$5,094,961,891
Net Estimated Payments to General Fund	9,789,761
Net to Cities	561,049,351
Net to Counties	909,124,368
Net to Education Fund	760,874,328
Net to Temporary Tax	128,605
911 Wireline/Excise, 911 Wireless, Telecommunications Devices, Nursing Facility, Jet Fuel	59,648,111
TOTAL GROSS STATE COLLECTIONS	\$7,395,576,415

**ADDITIONAL DISTRIBUTION FROM
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2019**

Phoenix International Raceway - Highway Improvements	\$416,667.00
Rio Nuevo	\$15,958,878.98 *
Sports and Tourism Authority	\$7,583,729.12
Tribal Community Colleges	\$2,863,593.33
Convention Center	\$22,996,250.00

* Includes reconciliations for FY 2018 and an estimated June 2019 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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$16,991,938	3.0%	\$849,597
Communications	12,917,987	9.1%	645,899
Restaurants and Bars	14,908,356	-5.5%	745,418
Amusements	595,993	212.8%	29,800
Rentals of Personal Property	9,947,908	24.2%	497,395
Contracting (All)	20,491,638	-31.3%	1,024,582
Retail	138,642,305	14.9%	6,932,115
MRRA	312,648	71.9%	15,632
Hotel/Motel	9,377,636	-8.8%	515,770
Other Taxable Activities	82,586,778	-0.8%	3,917,017
TOTAL	\$306,773,187	3.5%	\$15,173,225

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2019
Utilities	19	15	16
Communications	112	125	109
Restaurants and Bars	62	59	60
Amusements	12	10	11
Rentals of Personal Property	206	197	228
Contracting (All)	237	233	217
Retail	2,157	2,531	3,096
Hotel/Motel	54	54	56
Other Taxable Activities	1,168	1,241	1,457
TOTAL	4,027	4,465	5,250

(1) Fees, Jet Fuel and Jet Fuel Use are not included.
 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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$175,569,045	0.0%	\$8,778,452
Communications	30,721,498	-5.2%	1,536,075
Publishing	824,360	-13.6%	41,218
Job Printing	780,138	-13.1%	39,007
Restaurants and Bars	157,019,971	5.0%	7,850,999
Amusements	6,482,556	4.9%	324,128
Rentals of Personal Property	25,933,933	13.9%	1,296,697
Contracting (All)	110,243,514	36.9%	5,512,176
Retail	913,254,131	7.9%	45,662,707
MRRA	3,084,234	1.3%	154,212
Hotel/Motel	37,442,678	-2.5%	2,059,347
Other Taxable Activities	102,847,383	34.3%	5,147,425
TOTAL	\$1,564,203,441	9.1%	\$78,402,441

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2019
Utilities	51	48	47
Communications	190	186	192
Publishing	20	25	23
Job Printing	19	22	21
Restaurants and Bars	334	321	323
Amusements	48	44	53
Rentals of Personal Property	402	395	478
Contracting (All)	478	434	467
Retail	4,615	5,269	5,996
Hotel/Motel	174	157	168
Other Taxable Activities	1,982	2,057	2,292
TOTAL	8,313	8,958	10,060

(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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$187,861,042	3.3%	\$9,393,052
Communications	38,675,526	-3.3%	1,933,776
Publishing	1,167,571	-13.2%	58,379
Job Printing	2,807,612	-6.3%	140,381
Restaurants and Bars	561,325,166	3.6%	28,066,258
Amusements	134,064,695	16.0%	6,703,235
Rentals of Personal Property	91,964,689	2.3%	4,598,234
Contracting (All)	300,588,119	-18.5%	15,029,406
Retail	1,372,296,156	0.5%	68,614,808
MRRRA	4,076,286	-50.5%	203,814
Hotel/Motel	460,010,787	-3.1%	25,300,593
Other Taxable Activities	155,185,565	9.1%	7,870,669
TOTAL	\$3,310,023,212	-0.7%	\$167,912,605

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2019
Utilities	46	44	49
Communications	226	230	232
Publishing	25	25	26
Job Printing	45	35	35
Restaurants and Bars	532	531	530
Amusements	101	106	112
Rentals of Personal Property	577	587	656
Contracting (All)	917	870	853
Retail	5,890	6,728	7,587
Hotel/Motel	502	577	630
Other Taxable Activities	2,522	2,598	2,814
TOTAL	11,383	12,331	13,524

(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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$98,904,852	-0.9%	\$4,945,243
Communications	12,698,023	-16.4%	634,901
Publishing	353,768	-38.3%	17,688
Job Printing	480,510	NA	24,026
Restaurants and Bars	82,536,420	5.9%	4,126,821
Amusements	2,454,108	-3.6%	122,705
Rentals of Personal Property	13,980,582	-8.7%	699,029
Contracting (All)	58,443,613	12.8%	2,922,181
Retail	333,003,136	0.3%	16,650,157
MARRA	555,358	45.0%	27,768
Hotel/Motel	15,772,456	-12.8%	867,485
Other Taxable Activities	68,813,170	-20.4%	2,626,699
TOTAL	\$687,995,995	-1.8%	\$33,664,703

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2019
Utilities	29	31	29
Communications	154	160	155
Publishing	14	12	11
Job Printing	13	12	13
Restaurants and Bars	165	166	185
Amusements	31	24	28
Rentals of Personal Property	283	299	325
Contracting (All)	408	386	394
Retail	3,045	3,644	4,192
Hotel/Motel	75	85	92
Other Taxable Activities	1,395	1,482	1,678
TOTAL	5,612	6,301	7,102

(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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$46,509,274	0.7%	\$2,325,464
Communications	9,166,867	10.9%	458,343
Restaurants and Bars	41,187,578	9.8%	2,059,379
Amusements	1,164,485	NA	58,224
Rentals of Personal Property	15,506,810	25.4%	775,341
Contracting (All)	28,148,750	20.7%	1,407,437
Retail	274,525,936	7.2%	13,726,297
MRRRA	299,203	-64.8%	14,960
Hotel/Motel	9,350,992	10.5%	514,305
Other Taxable Activities (2)	39,217,165	NA	1,491,503
TOTAL	\$465,077,059	3.5%	\$22,831,253

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2019
Utilities	15	13	13
Communications	115	123	126
Restaurants and Bars	62	66	62
Amusements	NA	NA	11
Rentals of Personal Property	198	215	253
Contracting (All)	162	144	147
Retail	2,105	2,571	3,080
Hotel/Motel	14	16	14
Other Taxable Activities (2)	1,123	1,180	1,386
TOTAL	3,794	4,328	5,092

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

(2) For FY2019, different categories are classified under the Other Taxable Activities compared to FY 2018.

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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Communications	2,362,027	-6.2%	118,101
Restaurants and Bars	7,315,641	20.1%	365,782
Rentals of Personal Property	4,117,404	23.8%	205,870
Contracting (All)	7,672,866	NA	383,643
Retail	163,357,689	19.2%	8,167,884
MRRA	176,103	49.6%	8,805
Hotel/Motel	1,817,238	-9.3%	99,948
Other Taxable Activities	567,094,488	-28.0%	18,098,875
TOTAL	\$753,913,456	-18.0%	\$27,448,910

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2019
Communications	68	71	57
Restaurants and Bars	25	24	22
Rentals of Personal Property	95	95	105
Contracting (All)	63	57	62
Retail	1,054	1,351	1,690
Hotel/Motel	14	14	12
Other Taxable Activities	607	664	848
TOTAL	1,926	2,276	2,796

(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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$29,841,468	-0.2%	\$1,492,073
Communications	4,663,417	-3.1%	233,171
Restaurants and Bars	39,263,952	8.2%	1,963,198
Rentals of Personal Property	6,080,649	52.3%	304,032
Contracting (All)	31,824,739	38.7%	1,591,237
Retail	159,736,294	7.7%	7,986,815
MRRA	668,985	53.8%	33,449
Hotel/Motel	11,465,812	27.9%	630,620
Other Taxable Activities	36,737,793	16.8%	1,842,444
TOTAL	\$320,283,109	11.6%	\$16,077,039

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2019
Utilities	22	24	21
Communications	105	109	119
Restaurants and Bars	96	92	104
Rentals of Personal Property	180	189	212
Contracting (All)	196	181	197
Retail	2,204	2,601	3,078
Hotel/Motel	60	55	60
Other Taxable Activities	948	1,014	1,204
TOTAL	3,811	4,265	4,995

(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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$6,554,870,254	-0.3%	\$327,743,513
Communications	1,272,741,982	-8.3%	63,637,099
Publishing	29,704,708	-45.6%	1,485,235
Job Printing	201,122,406	13.9%	10,056,120
Restaurants and Bars	10,697,643,027	6.5%	534,882,151
Amusements	1,088,498,215	0.9%	54,424,911
Rentals of Personal Property	3,675,705,559	12.0%	183,785,278
Contracting (All)	9,486,122,202	15.9%	474,306,110
Retail	50,122,804,057	6.7%	2,506,140,215
MRRRA	129,682,039	8.7%	6,484,102
Hotel/Motel	2,063,070,098	4.7%	113,468,855
Other Taxable Activities	5,457,507,331	11.1%	275,713,299
TOTAL	\$90,779,471,880	7.1%	\$4,552,126,890

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2018
Utilities	148	141	163
Communications	657	652	721
Publishing	202	163	172
Job Printing	709	689	685
Restaurants and Bars	7,082	7,345	7,572
Amusements	761	805	843
Rentals of Personal Property	2,816	2,911	3,209
Contracting (All)	6,523	6,083	6,768
Retail	46,149	47,816	51,671
Hotel/Motel	1,159	1,443	1,745
Other Taxable Activities	11,938	11,772	12,725
TOTAL	78,144	79,820	86,274

(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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$269,998,204	-7.1%	\$13,499,910
Communications	46,507,370	-3.4%	2,325,369
Publishing	983,298	6.3%	49,165
Job Printing	1,685,115	10.1%	84,256
Restaurants and Bars	336,489,040	6.9%	16,824,452
Amusements	17,945,530	11.5%	897,277
Rentals of Personal Property	76,520,665	8.4%	3,826,033
Contracting (All)	293,946,038	10.2%	14,697,302
Retail	1,900,964,177	6.9%	95,048,209
MRRA	1,819,131	3.0%	90,957
Hotel/Motel	67,112,591	-1.6%	3,691,192
Other Taxable Activities	232,808,991	29.3%	11,429,475
TOTAL	\$3,246,780,150	6.9%	\$162,463,595

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2019
Utilities	54	52	51
Communications	194	196	195
Publishing	21	15	19
Job Printing	32	28	29
Restaurants and Bars	426	429	440
Amusements	62	62	63
Rentals of Personal Property	527	537	615
Contracting (All)	800	809	844
Retail	5,929	6,795	7,711
Hotel/Motel	223	248	298
Other Taxable Activities	2,557	2,606	2,823
TOTAL	10,825	11,777	13,088

(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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$106,535,425	1.9%	\$5,326,771
Communications	29,090,829	5.8%	1,454,541
Publishing	406,428	-37.1%	20,321
Job Printing	790,650	-19.9%	39,532
Restaurants and Bars	127,996,344	3.5%	6,399,817
Amusements	9,990,262	40.6%	499,513
Rentals of Personal Property	29,422,459	-1.8%	1,471,123
Contracting (All)	101,306,963	4.4%	5,065,348
Retail	1,091,945,209	9.7%	54,597,260
MRRA	1,039,887	-18.9%	51,994
Hotel/Motel	45,534,822	-3.0%	2,504,415
Other Taxable Activities	72,792,154	47.3%	3,627,042
TOTAL	\$1,616,851,432	8.9%	\$81,057,680

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2019
Utilities	40	38	36
Communications	153	150	151
Publishing	17	18	16
Job Printing	18	21	17
Restaurants and Bars	214	209	216
Amusements	24	26	26
Rentals of Personal Property	345	369	407
Contracting (All)	451	467	469
Retail	3,650	4,266	4,999
Hotel/Motel	182	201	217
Other Taxable Activities	1,636	1,685	1,952
TOTAL	6,730	7,450	8,506

(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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$1,527,025,616	0.0%	\$76,351,281
Communications	265,359,965	-6.1%	13,267,998
Publishing	16,783,683	-4.5%	839,184
Job Printing	28,340,983	-0.1%	1,417,049
Restaurants and Bars	2,009,744,243	5.1%	100,487,212
Amusements	123,180,354	1.6%	6,159,018
Rentals of Personal Property	525,001,337	8.7%	26,250,067
Contracting (All)	1,623,179,579	15.4%	81,158,979
Retail	9,495,791,918	4.7%	474,789,596
MRRA	2,255,228	-87.3%	1,003,537
Hotel/Motel	395,446,103	1.1%	21,749,536
Other Taxable Activities	1,052,476,982	19.3%	48,903,228
TOTAL	\$17,064,585,991	5.7%	\$852,376,684

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2018	FY 2018	FY 2019
Utilities	87	87	82
Communications	338	338	354
Publishing	57	57	59
Job Printing	124	124	124
Restaurants and Bars	1,740	1,740	1,777
Amusements	219	219	231
Rentals of Personal Property	1,135	1,135	1,230
Contracting (All)	2,013	2,013	2,154
Retail	16,784	16,784	18,194
Hotel/Motel	418	418	500
Other Taxable Activities	4,983	4,983	5,362
TOTAL	27,898	27,898	30,067

(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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$525,815,715	2.0%	\$26,290,786
Communications	80,568,765	-5.7%	4,028,438
Publishing	2,221,835	-39.8%	111,092
Job Printing	1,042,932	-31.2%	52,147
Restaurants and Bars	367,793,870	7.2%	18,389,693
Amusements	43,613,097	-4.6%	2,180,655
Rentals of Personal Property	98,327,170	7.8%	4,916,359
Contracting (All)	685,099,314	22.6%	34,254,966
Retail	1,662,179,199	8.4%	83,108,960
MRRRA	5,375,481	-9.9%	268,774
Hotel/Motel	30,638,028	3.5%	1,685,092
Other Taxable Activities	255,101,865	11.7%	12,344,937
TOTAL	\$3,757,777,271	9.2%	\$187,631,898

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2017	FY2018	FY2019
Utilities	73	71	76
Communications	223	223	247
Publishing	18	17	22
Job Printing	34	30	34
Restaurants and Bars	437	448	461
Amusements	101	87	99
Rentals of Personal Property	511	544	613
Contracting (All)	1,319	1,284	1,321
Retail	6,353	7,350	8,397
Hotel/Motel	120	85	152
Other Taxable Activities	2,572	2,592	2,907
TOTAL	11,761	12,731	14,329

(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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$51,717,391	2.8%	\$2,585,870
Communications	11,798,084	-13.2%	589,904
Job Printing	123,150	-5.5%	6,157
Restaurants and Bars	62,900,277	10.4%	3,145,014
Amusements	4,153,437	-2.7%	207,672
Rentals of Personal Property	13,121,447	20.9%	656,072
Contracting (All)	33,834,856	-3.3%	1,691,743
Retail	339,041,830	6.0%	16,952,091
MRRA	361,826	50.6%	18,091
Hotel/Motel	13,978,830	2.2%	768,836
Other Taxable Activities (2)	38,639,612	14.5%	1,932,462
TOTAL	\$569,670,739	5.8%	\$28,553,913

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2019
Utilities	14	14	14
Communications	136	137	140
Job Printing	18	16	15
Restaurants and Bars	117	114	119
Amusements	17	19	19
Rentals of Personal Property	264	280	295
Contracting (All)	290	273	275
Retail	3,037	3,624	4,240
Hotel/Motel	51	48	52
Other Taxable Activities (2)	1,330	1,420	1,647
TOTAL	5,274	5,945	6,816

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

(2) For FY 2018, different categories have been classified under the Other Taxable Activities compared to FY 2017.

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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$361,348,913	2.0%	\$18,067,446
Communications	65,676,154	-4.2%	3,283,808
Publishing	1,798,645	-24.9%	89,932
Job Printing	3,368,870	-17.0%	168,443
Restaurants and Bars	424,722,478	7.1%	21,236,124
Amusements	35,894,774	4.2%	1,794,739
Rentals of Personal Property	87,667,219	18.8%	4,383,361
Contracting (All)	557,112,028	14.3%	27,855,601
Retail	2,024,386,207	3.8%	101,219,310
MRRA	4,111,522	-13.0%	205,576
Hotel/Motel	189,913,347	-5.8%	10,445,234
Other Taxable Activities	337,204,492	35.9%	13,644,902
TOTAL	\$4,093,204,647	7.0%	\$202,394,476

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2019
Utilities	88	77	78
Communications	219	224	223
Publishing	35	30	31
Job Printing	57	60	57
Restaurants and Bars	620	613	639
Amusements	111	112	110
Rentals of Personal Property	572	626	694
Contracting (All)	1,286	1,303	1,364
Retail	7,701	8,720	9,736
Hotel/Motel	316	422	492
Other Taxable Activities	2,809	2,770	3,090
TOTAL	13,814	14,957	16,514

(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, 2018 AND ENDING JUNE 30, 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2018	COLLECTIONS
Utilities	\$256,279,033	-2.2%	\$12,813,952
Communications	35,025,058	-7.1%	1,751,253
Publications	1,597,301	NA	79,865
Job Printing	1,310,194	NA	65,510
Restaurants and Bars	302,041,797	2.6%	15,102,090
Amusements	13,872,066	21.4%	693,603
Rentals of Personal Property	89,031,766	11.2%	4,451,588
Contracting (All)	243,414,883	18.7%	12,170,744
Retail	1,672,670,711	5.4%	83,633,536
MRRRA	5,727,934	85.2%	286,397
Hotel/Motel	59,476,112	-0.4%	3,271,186
Other Taxable Activities (2)	130,191,649	NA	6,481,840
TOTAL	\$2,810,638,504	6.2%	\$140,801,564

NUMBER OF ACCOUNTS
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2019

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2017	FY 2018	FY 2019
Utilities	34	32	32
Communications	206	208	202
Publications	NA	NA	14
Job Printing	NA	NA	57
Restaurants and Bars	357	363	639
Amusement	44	35	39
Rentals of Personal Property	484	495	545
Contracting (All)	555	531	569
Retail	4,880	5,580	6,377
Hotel/Motel	97	100	102
Other Taxable Activities (2)	2,261	2,290	2,238
TOTAL	8,918	9,634	10,814

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

(2) For FY 2019 different categories have been classified under the Other Taxable Activities compared to FY 2018.

Figures may not add to total due to rounding.

TABLE 25
STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX
DISTRIBUTION TO COUNTIES
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2019

COUNTY	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	% CHANGE
						FROM FY 2018
Apache	\$4,839,048	\$5,093,593	\$5,147,495	\$5,395,101	\$5,739,616	6.4%
Coconino	19,874,734	20,913,297	22,046,785	23,487,471	24,299,330	3.5%
Cochise	12,338,129	12,394,000	12,692,658	13,329,519	14,190,736	6.5%
Gila	5,291,050	5,309,712	5,574,323	5,835,533	5,941,654	1.8%
Graham	3,584,450	3,661,065	3,838,623	3,968,657	4,149,170	4.5%
Greenlee	5,537,109	5,254,315	5,478,008	6,315,906	5,587,202	-11.5%
La Paz	2,201,275	2,234,314	2,270,833	2,338,969	2,529,069	8.1%
Maricopa	473,705,321	495,333,939	517,220,331	549,963,714	587,342,432	6.8%
Mohave	20,525,025	20,809,745	21,323,561	23,136,119	24,527,533	6.0%
Navajo	10,892,343	10,904,019	11,305,556	12,223,129	13,063,748	6.9%
Pima	105,207,881	107,547,188	111,443,072	118,181,876	124,571,260	5.4%
Pinal	30,449,266	31,521,458	32,648,545	34,854,004	37,126,344	6.5%
Santa Cruz	4,453,950	4,683,751	4,722,274	4,881,900	5,172,277	5.9%
Yavapai	25,791,153	26,790,047	27,956,299	30,038,747	31,890,745	6.2%
Yuma	19,359,619	20,114,766	20,912,130	21,774,220	22,993,252	5.6%
TOTAL	\$744,050,353	\$772,565,210	\$804,580,493	\$855,724,866	\$909,124,368	6.2%

Figures may not add to totals due to rounding.

TABLE 26
STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX DISTRIBUTION TO MUNICIPALITIES
FISCAL YEAR 2019

CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL
APACHE			Thatcher	\$506,033	\$1,730,500	Tempe	\$18,674,427		Kearny	\$211,151	
Eagar	\$491,108		GREENLEE			Tolleson	\$725,514		Mammoth	\$162,374	
Springerville	\$196,965		Clifton	\$370,322		Wickenburg	\$748,905		Maricopa	\$4,845,959	
St. Johns	\$352,928	\$1,041,001	Duncan	\$79,269	\$449,591	Youngtown	\$680,601	\$402,490,954	Superior	\$309,216	\$21,046,768
COCHISE			LA PAZ			MOHAVE			SANTA CRUZ		
Benson	\$486,835		Parker	\$308,890		Bullhead City	\$4,050,177		Nogales	\$2,020,294	
Bisbee	\$522,381		Quartzsite	\$372,174	\$681,064	Colorado City	\$486,699		Patagonia	\$88,523	\$2,108,817
Douglas	\$1,624,359		MARICOPA			Kingman	\$2,971,609		YAVAPAI		
Huachuca City	\$173,988		Avondale	\$8,467,056		Lake Havasu City	\$5,478,702	\$12,987,187	Camp Verde	\$1,126,974	
Sierra Vista	\$4,329,143		Buckeye	\$6,935,749		NAVAJO			Chino Valley	\$1,179,884	
Tombstone	\$130,392		Carefree	\$381,305		Holbrook	\$508,227		Clarkdale	\$436,069	
Willcox	\$352,428	\$7,619,525	Cave Creek	\$566,663		Pinetop-Lakeside	\$439,263		Cottonwood	\$1,210,830	
COCONINO			Chandler	\$25,525,595		Show Low	\$1,118,190		Dewey-Humboldt	\$409,134	
Flagstaff	\$7,256,536		El Mirage	\$3,546,061		Snowflake	\$579,559		Jerome	\$45,783	
Fredonia	\$131,128		Fountain Hills	\$2,476,117		Taylor	\$421,603		Prescott	\$4,303,055	
Page	\$759,827		Gila Bend	\$208,323		Winslow	\$945,911	\$4,012,754	Prescott Valley	\$4,483,551	
Tusayan	\$58,675		Gilbert	\$24,427,603		PIMA			Sedona	\$1,039,635	\$14,234,914
Williams	\$318,226	\$8,524,392	Glendale	\$24,849,186		Marana	\$4,524,267		YUMA		
GILA			Goodyear	\$8,057,865		Oro Valley	\$4,469,838		San Luis	\$3,272,469	
Globe	\$739,816		Guadalupe	\$656,929		Sahuarita	\$2,957,158		Somerton	\$1,624,588	
Hayden	\$63,486		Litchfield Park	\$606,979		South Tucson	\$568,060		Wellton	\$300,997	
Miami	\$178,161		Mesa	\$50,037,369		Tucson	\$53,968,684	\$66,488,007	Yuma	\$9,626,546	\$14,824,600
Payson	\$1,562,694		Paradise Valley	\$1,439,439		PINAL					
Star Valley	\$230,174		Peoria	\$16,951,193		Apache Junction	\$4,087,739				
Winkelman	\$34,946	\$2,809,277	Phoenix	\$163,850,011		Casa Grande	\$5,595,095				
GRAHAM			Queen Creek	\$3,969,595		Coolidge	\$1,279,739				
Pima	\$252,761		Scottsdale	\$25,186,830		Eloy	\$1,929,909				
Safford	\$971,706		Surprise	\$13,521,638		Florence	\$2,625,587				

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

TOTAL **\$561,049,351** **\$561,049,351**

TABLE 27
MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM
COLLECTIONS BY CITY FISCAL YEAR 2019

CITY	RATE * (PERCENT)	COLLECTIONS	CITY	RATE * (PERCENT)	COLLECTIONS	CITY	RATE * (PERCENT)	COLLECTIONS	CITY	RATE * (PERCENT)	COLLECTIONS
Apache Junction	2.40	\$15,098,342	Flagstaff	2.051	\$50,717,362	Nogales	2.00	\$10,056,123	Snowflake	2.00	\$1,149,260
Avondale	2.50	\$51,139,614	Florence	2.00	\$5,245,608	Oro Valley	2.50	\$23,173,239	Somerton	3.30	\$2,131,036
Benson	3.50	\$4,522,780	Fountain Hills	2.60	\$11,491,124	Page	3.00	\$13,141,093	South Tucson	4.50	\$2,967,264
Bisbee	3.50	\$2,712,854	Fredonia	4.00	\$397,968	Paradise Valley	2.50	\$21,390,284	Springerville	3.00	\$1,557,662
Buckeye	3.00	\$33,415,878	Gila Bend	3.50	\$2,387,013	Parker	2.00	\$1,709,033	Star Valley	2.00	\$325,365
Bullhead City	2.00	\$14,838,572	Gilbert	1.50	\$97,684,351	Patagonia	3.00	\$373,400	Superior	4.00	\$730,795
Camp Verde	3.65	\$4,389,578	Glendale	2.90	\$171,778,394	Payson	3.00	\$11,260,010	Surprise	2.20	\$61,324,360
Carefree	3.00	\$3,834,622	Globe	2.30	\$4,780,389	Peoria	1.80	\$92,661,124	Taylor	2.00	\$1,671,680
Casa Grande	2.00	\$24,773,851	Goodyear	2.50	\$64,616,010	Phoenix	2.30	\$935,077,511	Tempe	1.80	\$169,374,446
Cave Creek	3.00	\$8,487,091	Guadalupe	4.00	\$2,949,144	Pima	2.00	\$476,833	Thatcher	2.50	\$3,460,607
Chandler	1.50	\$139,444,888	Hayden	3.00	\$925,332	Pinetop-Lakeside	3.00	\$4,663,046	Tolleson	2.50	\$25,110,640
Chino Valley	4.00	\$7,070,992	Holbrook	3.00	\$3,152,036	Prescott	2.75	\$48,287,364	Tombstone	3.50	\$1,114,986
Clarkdale	3.00	\$1,323,133	Huachuca City	1.90	\$212,100	Prescott Valley	2.83	\$24,518,530	Tucson	2.60	\$346,902,154
Clifton	3.00	\$707,517	Jerome	3.50	\$1,026,712	Quartzsite	2.50	\$1,477,807	Tusayan	2.00	\$4,145,342
Colorado City	3.00	\$533,575	Kearny	3.00	\$555,722	Queen Creek	2.25	\$37,589,365	Wellton	2.50	\$735,894
Coolidge	3.00	\$5,399,783	Kingman	2.50	\$23,594,327	Safford	2.50	\$6,852,099	Wickenburg	2.20	\$5,721,538
Cottonwood	3.50	\$16,743,479	Lake Havasu City	2.00	\$25,286,926	Sahuarita	2.00	\$9,584,550	Willcox	3.00	\$2,531,394
Dewey-Humboldt	2.00	\$690,488	Litchfield Park	2.80	\$7,694,395	St. Johns	3.00	\$768,156	Williams	3.50	\$6,993,260
Douglas	2.80	\$5,499,860	Mammoth	4.00	\$266,079	San Luis	4.00	\$9,617,409	Winkelman	3.50	\$117,129
Duncan	2.00	\$129,830	Marana	2.00	\$41,829,016	Scottsdale	1.75	\$224,770,560	Winslow	3.00	\$5,471,253
Eagar	3.00	\$1,001,421	Maricopa	2.00	\$15,214,417	Sedona	3.50	\$26,018,416	Youngtown	3.00	\$1,777,077
El Mirage	3.00	\$8,553,783	Mesa	2.00	\$192,394,284	Show Low	2.00	\$12,483,482	Yuma	1.70	\$44,077,676
Eloy	3.00	\$6,551,084	Miami	2.50	\$382,205	Sierra Vista	1.95	\$19,930,518			
									TOTAL		\$3,306,714,701

* Rate shown is the rate charged on Retail transactions for June 2019.

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

Figures may not add to total due to rounding.

TABLE 28
MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2019

FISCAL YEAR	TOTAL COLLECTIONS	NUMBER OF CITIES IN PROGRAM
2015	\$583,920,974	76
2016	\$661,959,571	77
2017*	\$1,674,208,729	91
2018	\$3,049,587,640	91
2019	\$3,306,714,701	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 2015 THROUGH FISCAL YEAR 2019

SOURCE	FY 2015	FY 2016	FY 2017	FY 2018	PERCENT OF NET COLLECTIONS IN	
					FY 2019	FY 2019
<u>Withheld from Wages</u>						
Gross Revenue	\$3,699,577,473	\$3,850,489,512	\$4,061,373,494	\$4,300,957,448	\$4,567,250,552	
Refunds and Charge-offs	(8,309,159)	(10,788,368)	(7,030,170)	(11,475,473)	(10,227,880)	
NET	\$3,691,268,315	\$3,839,701,144	\$4,054,343,325	\$4,289,481,976	\$4,557,022,672	82.5%
<u>Individuals & Fiduciaries</u>						
Gross Revenue	\$1,297,323,652	\$1,412,002,626	\$1,403,176,562	\$1,634,544,924	\$1,820,178,311	
Regular Refunds and Charge-offs	(1,226,827,539)	(1,282,821,144)	(1,325,899,026)	(1,378,784,521)	(1,366,867,494)	
NET	\$70,496,113	\$129,181,482	\$77,277,536	\$255,760,403	\$453,310,817	8.2%
<u>Corporations</u>						
Gross Revenue	\$788,991,384	\$700,118,169	\$525,414,051	\$493,937,319	\$651,196,431	
Refunds and Charge-offs	(125,987,439)	(129,569,987)	(157,277,281)	(120,860,740)	(136,932,157)	
NET	\$663,003,945	\$570,548,182	\$368,136,769	\$373,076,579	\$514,264,274	9.3%
Subtotal Net Collections	\$4,424,768,372	\$4,539,430,808	\$4,499,757,630	\$4,918,318,958	\$5,524,597,763	100.0%
Less distributions for:						
Urban Revenue Sharing	\$608,935,729	\$605,634,332	\$663,582,168	\$680,770,080	\$674,804,438	
Child Abuse Prevention	172,806	202,972	224,702	226,985	222,212	
Veterans' Donation Fund	121,994	145,306	154,644	165,042	156,626	
Solutions Teams Assigned to Schools (1)	27,898	28,737	31,078	36,786	34,436	
Domestic Violence Shelter	131,840	154,485	171,742	183,062	181,480	
Special Olympics	76,482	82,672	86,808	95,916	91,909	
Wildlife Contributions	165,427	193,882	226,878	239,271	257,346	
Neighbors Helping Neighbors	30,122	35,569	34,189	38,776	54,113	
Clean Elections	36,555	18,385	8,950	3,940	2,482	
National Guard Relief Fund	42,494	500	53	51	0	
Spay/Neuter of Animals	----	----	----	130,613	181,352	
Sustainable State Parks and Road Fund	40,936	72,692	81,733	81,483	86,448	
I Did Not Pay Enough Fund	25,466	10,083	11,521	15,830	14,403	
Democratic Party	9,508	11,140	16,986	14,025	15,512	
Libertarian Party	519	393	442	1,108	476	
Republican Party	4,792	5,626	11,313	10,714	13,113	
Green Party	240	667	341	809	132	
Americans Elect	177	502	0	0	0	
Job Creation W/H Clearing Account (2)	31,500,000	26,500,000	21,500,000	21,500,000	21,500,000	
Subtotal Distributions	\$641,322,984	\$633,097,943	\$686,143,547	\$703,514,490	\$697,616,478	
NET REVENUE TO STATE						
GENERAL FUND	\$3,783,445,387	\$3,906,332,866	\$3,813,614,083	\$4,214,804,468	\$4,826,981,286	
WQARF Distribution	\$7,000,000	\$7,000,000	\$2,823,600	\$2,823,600	\$0	
Sports and Tourism Authority	\$6,987,979	\$7,080,929	\$6,762,356	\$8,140,597	\$10,008,468	
Use Tax on Income Tax Return (3)	\$4,584	\$3,974	(\$1,951)	\$2,502	(\$103)	

- (1) Pursuant to SB 1447, Chapter 251, First Regular Session, 2013, monies in the Assistance for Education Fund are to be distributed to fund the Solutions Teams Assigned to Schools.
- (2) Pursuant to SB1473, Chapter 12, First Regular Session, 2015, the amount of withholding tax revenues to be transferred to the Job Creation Withholding Clearing Account in FY 2016 was reduced to \$26.5 million.
- (3) 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 2014 THROUGH TAX YEAR 2017

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
2014	\$2,100	\$1,500	\$2,100	\$2,300	\$5,009/\$10,010	\$502	\$240
2015	\$2,100	\$1,500	\$2,100	\$2,300	\$5,091/\$10,173	\$502	\$240
2016	\$2,100	\$1,500	\$2,100	\$2,300	\$5,099/\$10,189	\$502	\$240
2017	\$2,100	\$1,500	\$2,100	\$2,300	\$5,183/\$10,336	\$502	\$240

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

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

INDIVIDUAL INCOME TAX CREDITS
TAX YEAR 2016 AND TAX YEAR 2017

CREDIT	TAX YEAR 2016		TAX YEAR 2017	
	CLAIMANTS	CREDITS	CLAIMANTS	CREDITS
Agricultural Pollution Control	0	\$0	0	\$0
Agricultural Water Conservation System	119	\$2,892,820	105	\$2,614,803
Commercial and Industrial Solar Energy	124	\$373,231	97	\$331,657
Contributions to Qualifying Charitable Organizations	148,703	\$58,459,196	165,525	\$68,594,148
Contributions to Qualifying Foster Organizations	26,235	\$16,334,609	33,839	\$21,502,241
Corporate Contributions to School Tuition Organizations (STOs)	209	\$3,693,366	574	\$11,571,012
Corporate Contributions to STOs for Disabled/Displaced Students	12	\$91,642	35	\$318,457
Donations to Military Family Relief Fund	3,102	\$989,958	3,092	\$996,134
Employing National Guard Members	**	**	0	\$0
Employment of TANF Recipients	0	\$0	0	\$0
Enterprise Zone	7	\$5,514	**	**
Environmental Technology Facility	**	**	**	**
Family Income Tax Credit	581,877	\$4,298,041	558,737	\$3,778,067
Healthy Forest Enterprises and Training	**	**	0	\$0
Income Taxes Paid to Other States	72,540	\$151,650,517	76,370	\$178,356,886
Increased Excise Taxes Paid	621,298	\$30,054,916	586,961	\$28,374,247
Investment in Qualified Small Business	297	\$1,204,816	213	\$652,369
Military Reuse Zone	**	**	0	\$0
New Employment Credit	19	894,771	19	734,358
Pollution Control Device	8	\$99,666	**	**
Private School Tuition Organization - Original	94,130	\$66,639,027	95,893	\$69,151,752
Private School Tuition Organization - Switcher	51,082	\$36,838,940	54,856	\$39,890,966
Property Tax	19,956	\$7,671,378	19,794	\$7,817,529
Public School Fees and Contributions	167,438	\$45,709,479	167,832	\$46,175,813
Qualified Facilities - Refundable	3	\$26,000	3	\$26,000
Qualified Health Insurance Plans	5	\$6,247	**	**
Recycling Equipment	0	\$0	0	\$0
Renewable Energy Industry - Refundable	0	\$0	0	\$0
Renewable Energy for Self-Consumption	0	\$0	0	\$0
Renewable Energy Production	5	\$275,057	5	\$136,023
Research and Development	832	\$13,998,795	825	\$16,434,345
Research and Development - Refundable (1)	11	\$349,355	25	\$387,419
Research and Development for University Research	0	\$0	0	\$0
School Site Donation	18	\$18,679	20	\$56,735
Solar Energy Device	7,798	\$4,596,644	11,422	\$7,449,654
Solar Hot Water Heater and Plumbing Stub Outs	174	\$13,350	247	\$18,150
Solar Liquid Fuel Research and Development	0	\$0	0	\$0
Water Conservation Systems	**	**	---	---
Total (2)	1,796,003	\$447,189,514	1,776,472	\$505,381,001

(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 2016 (1)**

FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	41,765	1.55%	\$606,389	0.02%
\$0.01 to \$1,999	47,930	1.78%	10,446	0.00%
\$2,000 to \$5,999	124,349	4.62%	39,178	0.00%
\$6,000 to \$9,999	155,832	5.79%	2,292,739	0.06%
\$10,000 to \$13,999	171,243	6.37%	10,535,904	0.28%
\$14,000 to \$19,999	253,810	9.44%	31,195,477	0.82%
\$20,000 to \$24,999	193,621	7.20%	42,907,872	1.12%
\$25,000 to \$29,999	176,476	6.56%	58,466,672	1.53%
\$30,000 to \$39,999	294,212	10.94%	146,587,767	3.84%
\$40,000 to \$49,999	216,546	8.05%	156,528,012	4.10%
\$50,000 to \$74,999	363,389	13.51%	388,272,749	10.16%
\$75,000 to \$99,999	232,995	8.66%	386,750,441	10.12%
\$100,000 to \$199,999	315,653	11.74%	968,241,211	25.34%
\$200,000 to \$499,999	84,259	3.13%	718,016,452	18.79%
\$500,000 to \$999,999	12,245	0.46%	294,460,743	7.71%
\$1,000,000 to \$4,999,999	4,954	0.18%	339,349,593	8.88%
\$5,000,000 and over	529	0.02%	276,508,157	7.24%
TOTAL	2,689,808	100.00%	\$3,820,769,802	100.00%

(1) This summary combines all liability reported on the Arizona Form 140, 140A and 140EZ Individual Income tax returns for tax year 2016, filed from January 2017 forward.

TABLE 32
NONRESIDENT/PART YEAR RESIDENT INDIVIDUAL INCOME TAX
LIABILITY BY FEDERAL ADJUSTED GROSS INCOME
TAX YEAR 2016 (1)

ARIZONA PORTION OF FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	60,928	18.83%	\$5,913,804	2.20%
\$0.01 to \$1,999	38,556	11.92%	381,250	0.14%
\$2,000 to \$5,999	48,098	14.86%	1,495,165	0.56%
\$6,000 to \$9,999	31,815	9.83%	2,251,274	0.84%
\$10,000 to \$13,999	22,954	7.09%	3,067,207	1.14%
\$14,000 to \$19,999	24,797	7.66%	5,443,929	2.03%
\$20,000 to \$24,999	15,113	4.67%	5,039,215	1.87%
\$25,000 to \$29,999	12,001	3.71%	5,189,441	1.93%
\$30,000 to \$39,999	16,477	5.09%	9,834,973	3.66%
\$40,000 to \$49,999	11,250	3.48%	9,395,249	3.50%
\$50,000 to \$74,999	16,483	5.09%	20,780,708	7.73%
\$75,000 to \$99,999	8,589	2.65%	16,948,007	6.31%
\$100,000 to \$199,999	10,498	3.24%	37,518,444	13.96%
\$200,000 to \$499,999	4,187	1.29%	39,345,363	14.64%
\$500,000 to \$999,999	1,079	0.33%	25,894,705	9.63%
\$1,000,000 to \$4,999,999	668	0.21%	46,793,025	17.41%
\$5,000,000 and over	82	0.03%	33,500,430	12.46%
TOTAL	323,575	100.00%	\$268,792,189	100.00%

(1) This summary combines all liability reported on the Arizona Form 140NR and 140PY Individual Income tax returns for tax year 2016, filed from January 2017 forward.

TABLE 33
CORPORATE INCOME TAX
CORPORATE TAXPAYER BY SIZE OF TAX LIABILITY
TAX YEAR 2016 (1)

CORPORATE TAX LIABILITY	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
\$50 Minimum	32,921	72.8%	\$1,646,050	0.3%
\$51 to \$99	846	1.9%	62,020	0.0%
\$100 to \$999	4,228	9.4%	1,794,330	0.3%
\$1,000 to \$4,999	3,610	8.0%	8,744,036	1.6%
\$5,000 to \$9,999	1,008	2.2%	7,076,787	1.2%
\$10,000 to \$49,999	1,506	3.3%	34,385,429	6.1%
\$50,000 to \$99,999	377	0.9%	26,322,751	4.6%
\$100,000 to \$499,999	506	1.1%	111,504,243	19.6%
\$500,000 to \$999,999	100	0.2%	72,762,121	12.8%
\$1,000,000 to \$20,000,000	104	0.2%	303,917,687	53.5%
TOTAL	45,206	100.0%	\$568,215,454	100.0%

CORPORATE INCOME TAX CREDITS
TAX YEAR 2016

CREDIT TYPE	# OF FILERS	CREDIT USED	CARRYFORWARD AVAILABLE
Agricultural Pollution Control Equipment	0	\$0	\$0
Commercial and Industrial Solar Energy	14	\$83,314	\$119,860
Contributions to School Tuition Organizations (STOs)	81	\$30,603,059	\$8,159,767
Contributions to STOs for Disabled or Displaced Students	9	\$677,488	\$407,093
Employing National Guard Members	**	**	**
Employment of TANF Recipients	5	\$27,100	\$86,801
Enterprise Zone	12	\$95,793	\$599,960
Environmental Technology Facility	**	**	**
Healthy Forest Enterprises and Training	0	\$0	\$0
Military Reuse Zone	0	\$0	\$0
New Employment	31	\$7,799,306	\$8,957,631
Pollution Control Device	16	\$2,390,645	\$4,693,192
Qualified Facilities	**	**	**
Qualified Health Insurance Plans	0	\$0	\$0
Renewable Energy Industry	**	**	**
Renewable Energy Production for Self-Consumption	**	**	**
Renewable Energy Production	8	\$9,107,475	\$43,823,766
Research and Development	379	\$65,443,140	\$1,277,815,978
Research and Development - Refundable (2)	27	\$4,008,307	\$0
Research and Development for University Research	**	**	**
School Site Donation	0	\$0	\$0
Solar Hot Water Heater Plumbing Stub-Outs	0	\$0	\$0
Solar Liquid Fuel Research and Development	0	\$0	\$0
Taxes Paid on Coal Used in Electric Generation	4	\$1,415,191	\$6,547,313
Water Conservation	0	\$0	\$0
TOTAL (3)	570	\$133,086,980	\$1,355,595,615

(1) This summary combines all liability on the Arizona Form 120 or 120A Corporate Income Tax returns for tax year 2016 filed from January 2017 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 2016

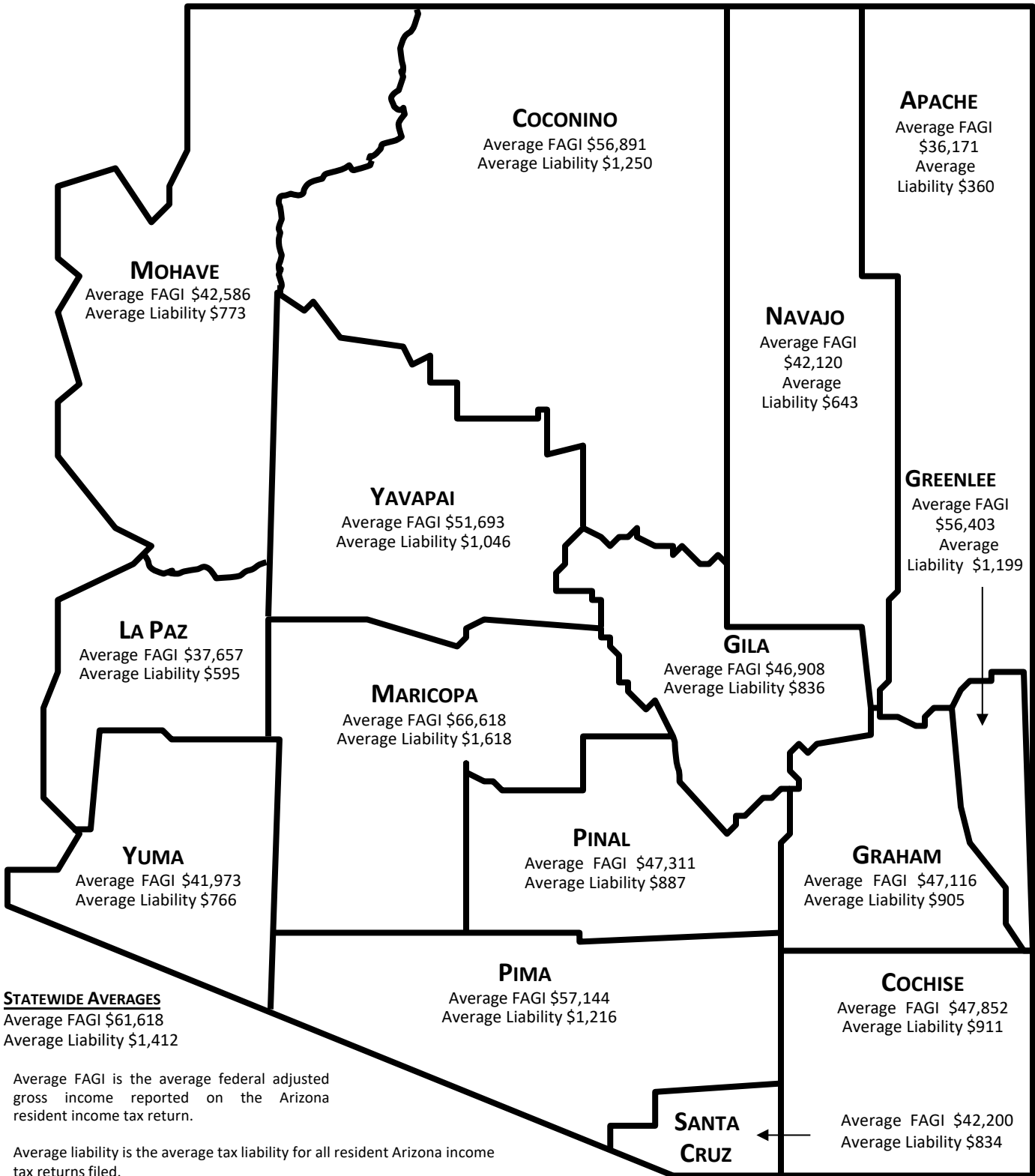


TABLE 35
URBAN REVENUE SHARING
FISCAL YEAR 2014 THROUGH FISCAL YEAR 2019

FISCAL YEAR	AMOUNT
2014	\$561,001,194
2015	\$608,935,729
2016	\$605,634,332
2017	\$663,582,168
2018	\$680,770,080
2019	\$674,804,438

TABLE 36
DISTRIBUTION OF INCOME TAX AS URBAN REVENUE
SHARING TO MUNICIPALITIES IN FISCAL YEAR 2019

CITIES BY COUNTY	AMOUNT	% OF TOTAL	CITIES BY COUNTY	AMOUNT	% OF TOTAL
APACHE					
Eagar	\$591,088	0.09%	Queen Creek	4,745,177	0.70%
St. Johns	424,818	0.06%	Scottsdale	30,268,913	4.49%
Springerville	236,871	0.04%	Surprise	16,237,676	2.41%
COCHISE			Tempe	22,408,078	3.32%
Benson	585,760	0.09%	Tolleson	872,525	0.13%
Bisbee	628,751	0.09%	Wickenburg	897,229	0.13%
Douglas	1,957,579	0.29%	Youngtown	818,635	0.12%
Huachuca City	209,382	0.03%	MOHAVE		
Sierra Vista	5,196,638	0.77%	Bullhead City	4,874,512	0.72%
Tombstone*	181,650	0.03%	Colorado City	585,760	0.09%
Willcox	423,971	0.06%	Kingman	3,569,055	0.53%
COCONINO			Lake Havasu City	6,589,165	0.98%
Flagstaff	8,716,163	1.29%	NAVAJO		
Fredonia*	181,650	0.03%	Holbrook	611,433	0.09%
Page	914,667	0.14%	Pinetop-Lakeside	528,117	0.08%
Tusayan*	181,650	0.03%	Show Low	1,343,966	0.20%
Williams	382,433	0.06%	Snowflake	696,688	0.10%
GILA			Taylor	506,803	0.08%
Globe	890,811	0.13%	Winslow	1,138,581	0.17%
Hayden*	181,650	0.03%	PIMA		
Miami	214,468	0.03%	Marana	5,424,305	0.80%
Payson	1,879,470	0.28%	Oro Valley	5,370,779	0.80%
Star Valley	276,955	0.04%	Sahuarita	3,550,406	0.53%
Winkelman*	181,650	0.03%	South Tucson	683,367	0.10%
GRAHAM			Tucson	64,870,416	9.61%
Pima	304,324	0.05%	PINAL		
Safford	1,167,524	0.17%	Apache Junction	4,909,147	0.73%
Thatcher	608,042	0.09%	Casa Grande	6,718,258	1.00%
GREENLEE			Coolidge	1,537,726	0.23%
Clifton	445,648	0.07%	Eloy	2,321,242	0.34%
Duncan*	181,650	0.03%	Florence	3,157,558	0.47%
LA PAZ			Kearny	253,704	0.04%
Parker	370,445	0.05%	Mammoth (1)	172,672	0.03%
Quartzsite	447,343	0.07%	Maricopa	5,813,641	0.86%
MARICOPA			Superior	371,534	0.06%
Avondale	10,175,417	1.51%	SANTA CRUZ		
Buckeye	8,289,650	1.23%	Nogales	2,431,201	0.36%
Caretree	458,121	0.07%	Patagonia*	181,650	0.03%
Cave Creek	680,824	0.10%	YAVAPAI		
Chandler	30,693,731	4.55%	Camp Verde	1,356,440	0.20%
El Mirage	4,264,653	0.63%	Chino Valley	1,417,474	0.21%
Fountain Hills	2,976,998	0.44%	Clarkdale	524,362	0.08%
Gila Bend	250,556	0.04%	Cottonwood	1,455,984	0.22%
Gilbert	29,349,038	4.35%	Dewey-Humboldt	492,150	0.07%
Glendale	29,876,428	4.43%	Jerome*	181,650	0.03%
Goodyear	9,670,794	1.43%	Prescott	5,174,719	0.77%
Guadalupe	790,177	0.12%	Prescott Valley	5,384,827	0.80%
Litchfield Park	727,689	0.11%	Sedona	1,251,688	0.19%
Mesa	60,114,098	8.91%	YUMA		
Paradise Valley	1,730,881	0.26%	San Luis	3,929,206	0.58%
Peoria	20,366,698	3.02%	Somerton	1,952,130	0.29%
Phoenix	196,917,837	29.18%	Wellton	361,968	0.05%
			Yuma	11,565,280	1.71%
City distributions are based on relative population.			TOTAL	\$674,804,438	100.00%

(1) Per Auditor General Mammoth exceeded expenditure limitation. \$22,413 is to be withheld.

*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
2019 PRIMARY PROPERTY TAX LEVIES**

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	PRIMARY RATE
APACHE	\$461,587,670	\$2,107,609	\$2,850,765	\$0	\$0	\$11,136,936	\$0	16,095,310	3.49
COCHISE	\$941,485,649	\$4,352,288	\$25,181,917	\$2,730,641	\$23,081,462	\$46,005,409	\$0	\$101,351,717	10.77
COCONINO	\$1,831,089,260	\$10,490,935	\$9,911,686	\$7,509,601	\$8,408,362	\$64,844,644	\$0	\$101,165,228	5.52
GILA	\$519,905,408	\$2,640,116	\$21,784,037	\$2,045,895	\$4,979,654	\$23,875,878	\$0	\$55,325,580	10.64
GRAHAM	\$193,896,046	\$903,534	\$5,747,854	\$265,213	\$6,486,017	\$7,892,609	\$0	\$21,295,226	10.98
GREENLEE	\$435,233,182	\$1,987,275	\$3,191,565	\$526,351	\$0	\$9,734,676	\$0	\$15,439,867	3.55
LA PAZ	\$214,375,703	\$978,839	\$5,550,187	\$0	\$4,784,437	\$5,776,490	\$0	\$17,089,953	7.97
MARICOPA	\$43,194,326,395	\$218,225,397	\$605,109,318	\$286,808,550	\$499,542,385	\$1,659,950,498	\$0	\$3,269,636,148	7.57
MOHAVE	\$1,908,201,470	\$8,833,610	\$37,202,296	\$4,964,545	\$25,293,210	\$70,204,642	\$0	\$146,498,304	7.68
NAVAJO	\$852,640,245	\$3,916,106	\$7,520,287	\$508,326	\$15,487,357	\$32,407,923	\$0	\$59,840,000	7.02
PIMA	\$8,729,964,923	\$41,249,728	\$349,163,677	\$16,355,198	\$120,106,857	\$334,335,851	\$0	\$861,211,312	9.87
PINAL	\$2,521,252,051	\$11,514,594	\$95,555,453	\$22,550,166	\$52,525,244	\$103,575,554	\$0	\$285,721,010	11.33
SANTA CRUZ	\$344,280,485	\$1,575,812	\$13,707,528	\$0	\$1,668,728	\$15,515,509	\$0	\$32,467,576	9.43
YAVAPAI	\$2,765,677,073	\$17,186,583	\$55,733,924	\$2,510,666	\$46,692,926	\$84,113,682	\$0	\$206,237,781	7.46
YUMA	\$1,243,308,079	\$5,676,945	\$31,440,775	\$14,403,500	\$27,748,150	\$54,523,040	\$0	\$133,792,410	10.76
TOTAL STATE	\$66,157,223,639	\$331,639,370	\$1,269,651,269	\$361,178,653	\$836,804,789	\$2,523,893,342	\$0	\$5,323,167,423	8.05

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	8.05
--	------

2018 PRIMARY PROPERTY TAX LEVIES

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

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	8.01
--	------

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

**TABLE 38
STATE OF ARIZONA
2019 SECONDARY PROPERTY TAX LEVIES**

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	SECONDARY RATE
APACHE	\$461,587,670	\$0	\$5,057,005	\$0	\$2,377,177	\$2,620,970	\$5,110,232	\$15,165,383	3.29
COCHISE	\$941,485,649	\$0	\$4,378,758	\$117,547	\$0	\$7,067,563	\$10,541,243	\$22,105,111	2.35
COCONINO	\$1,831,089,260	\$0	\$14,723,066	\$7,268,436	\$0	\$21,996,022	\$21,143,079	\$65,130,604	3.56
GILA	\$519,905,408	\$0	\$1,756,240	\$0	\$0	\$5,251,668	\$9,219,232	\$16,227,140	3.12
GRAHAM	\$193,896,046	\$0	\$318,704	\$0	\$0	\$2,104,505	\$563,979	\$2,987,188	1.54
GREENLEE	\$435,233,182	\$0	\$1,215,230	\$0	\$0	\$474,397	\$68,400	\$1,758,028	0.40
LA PAZ	\$214,375,703	\$0	\$214,376	\$0	\$727,377	\$1,107,942	\$5,257,060	\$7,306,754	3.41
MARICOPA	\$43,194,326,395	\$0	\$99,007,449	\$325,384,198	\$74,294,241	\$1,166,434,615	\$320,603,321	\$1,985,723,825	4.60
MOHAVE	\$1,908,201,470	\$0	\$16,345,632	\$0	\$0	\$15,761,487	\$25,346,518	\$57,453,637	3.01
NAVAJO	\$852,640,245	\$0	\$5,562,159	\$0	\$0	\$12,214,630	\$16,386,853	\$34,163,641	4.01
PIMA	\$8,729,964,923	\$0	\$137,217,784	\$33,110,349	\$0	\$183,846,939	\$106,740,641	\$460,915,713	5.28
PINAL	\$2,521,252,051	\$0	\$7,655,354	\$4,480,896	\$3,275,106	\$39,257,575	\$34,090,067	\$88,758,998	3.52
SANTA CRUZ	\$344,280,485	\$0	\$2,839,288	\$0	\$0	\$2,922,773	\$6,808,995	\$12,571,056	3.65
YAVAPAI	\$2,765,677,073	\$0	\$12,501,017	\$1,311	\$4,217,658	\$18,875,244	\$50,548,126	\$86,143,355	3.11
YUMA	\$1,243,308,079	\$0	\$13,829,210	\$0	\$4,218,544	\$12,082,413	\$1,369,288	\$31,499,455	2.53
TOTAL STATE	\$66,157,223,639	\$0	\$322,621,273	\$370,362,737	\$89,110,103	\$1,492,018,744	\$613,797,032	\$2,887,909,889	4.37

AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100	4.37
---	-------------

2018 SECONDARY PROPERTY TAX LEVIES

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

AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100	4.61
---	-------------

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

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

	<u>2016</u>		<u>2017</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$4.31	\$2.08	\$4.16	\$2.09
COUNTIES	1.97	0.50	1.99	0.49
STATE	0.57	0.00	0.56	0.00
CITIES & TOWNS	0.54	0.58	0.54	0.56
COMMUNITY COLLEGES	1.33	0.18	1.30	0.17
SPECIAL DISTRICTS	0.00	0.89	0.00	0.90
	<hr/> \$8.73	<hr/> \$4.22	<hr/> \$8.55	<hr/> \$4.21
TOTAL	\$12.95		\$12.75	
	<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
	<hr/> \$8.01	<hr/> \$4.61	<hr/> \$8.05	<hr/> \$4.37
TOTAL	\$12.62		\$12.41	

NOTE:
FIGURES MAY DIFFER DUE TO ROUNDING.

TABLE 40
BINGO COLLECTIONS
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2019

FISCAL YEAR	AMOUNT
2015	\$507,212
2016	\$476,079
2017	\$486,660
2018	\$473,647
2019	\$469,026

BINGO COLLECTIONS

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Licenses	\$17,136	\$16,159	\$15,935	\$15,920	\$15,518
Proceeds	482,440	456,902	469,233	455,528	451,595
Penalty, Interest and Miscellaneous	7,636	3,018	1,492	2,199	1,913
TOTAL	\$507,212	\$476,079	\$486,660	\$473,647	\$469,026

TABLE 41
LUXURY TAX COLLECTIONS
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2019

SOURCE:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	PERCENT OF COLLECTIONS IN FY2019
Spirituos Liquor	\$33,963,657	\$34,551,657	\$35,901,436	\$37,633,609	\$39,417,348	10.7%
Vinous Liquor	15,624,518	16,160,560	16,579,025	16,898,323	17,357,125	4.7%
Malt Liquor	21,682,060	21,568,413	21,645,309	21,845,962	21,347,551	5.8%
Liquor Collections	\$71,270,235	\$72,280,629	\$74,125,770	\$76,377,895	\$78,122,023	21.3%
Tobacco - All Types						
Gross Revenue	\$331,926,341	\$341,591,816	\$341,844,433	\$332,995,430	\$323,469,631	88.1%
Refunds	(17,161,399)	(23,630,049)	(30,618,233)	(35,332,010)	(34,063,178)	-9.3%
Licenses	6,775	6,625	6,800	5,900	5,925	0.0%
Administrative Expenses	(679,500)	(630,981)	(629,831)	(575,507)	(540,868)	-0.1%
Net Tobacco Collections	\$314,092,217	\$317,337,411	\$310,603,168	\$297,093,813	\$288,871,510	78.7%
TOTAL COLLECTIONS	\$385,362,452	\$389,618,040	\$384,728,939	\$373,471,708	\$366,993,534	100.0%
DISTRIBUTIONS:						
State General Fund	\$56,746,947	\$58,168,800	\$57,610,211	\$58,013,734	\$57,063,987	
Tobacco Tax & Health Care Fund	63,194,425	62,624,638	61,267,539	57,565,385	57,072,535	
Tobacco Products Tax Fund	93,055,529	92,031,875	90,112,386	84,606,892	83,852,401	
Drug Treatment & Education Fund	9,092,642	9,209,833	9,393,484	9,608,328	9,726,061	
DOC Revolving Fund	3,630,371	3,677,579	3,752,748	3,841,110	3,891,849	
Department of Corrections Fund	29,249,936	29,714,628	30,196,916	30,800,569	32,233,974	
DOC Transfer from Prop 200 Funds	1,426,934	1,203,345	1,245,925	1,172,422	1,161,745	
Prop 200 Transfer from Prop 303 Funds	3,876,853	3,839,047	3,754,683	3,524,113	3,492,025	
Smoke Free AZ	2,848,986	2,941,563	2,879,410	2,784,370	2,645,123	
Early Childhood Development and Health Fund	122,239,828	126,206,733	124,515,638	121,554,785	115,853,834	
TOTAL DISTRIBUTIONS	\$385,362,451	\$389,618,040	\$384,728,939	\$373,471,708	\$366,993,534	

Figures may not add to total due to rounding.

TABLE 42
UNCLAIMED PROPERTY COLLECTIONS AND DISTRIBUTIONS
FISCAL YEAR 2015 THROUGH FISCAL YEAR 2019

SOURCE:	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
UNCLAIMED PROPERTY	\$126,763,806	\$149,833,143	\$136,129,323	\$176,837,283	\$168,222,552
Refunds	(42,673,868)	(54,884,199)	(57,030,264)	(64,385,381)	(48,373,109)
NET	\$84,089,938	\$94,948,944	\$79,099,059	\$112,451,902	\$119,849,443
ESCHEATED ESTATES	38,668	17,759	13,356	-9,759	86,104
TOTAL NET REVENUE	\$84,128,606	\$94,966,703	\$79,112,415	\$112,442,143	\$119,935,548
DISTRIBUTIONS:					
General Fund	\$54,034,910	\$64,941,156	\$48,834,770	\$81,318,220	\$91,509,204
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	683,239	716,782	631,233	643,559	394,949
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)	\$38,668	\$17,759	\$13,356	(\$9,759)	\$86,104
Unclaimed Shares/dividends	355,232	280,021	603,472	228,498	195,622
Storage Facility	16,558	10,985	29,584	5,276	5,983
TOTAL DISTRIBUTION	\$84,128,606	\$94,966,703	\$79,112,415	\$112,442,143	\$119,935,548

(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 2015 THROUGH FISCAL YEAR 2019

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Apache	\$117,372	\$132,813	\$114,063	\$113,394	\$113,862
Cochise	\$227,946	\$237,807	\$223,785	\$224,204	\$225,125
Coconino	\$224,115	\$243,201	\$218,359	\$219,371	\$220,585
Gila	\$120,219	\$127,968	\$108,256	\$108,567	\$108,591
Graham	\$53,919	\$57,728	\$50,469	\$50,564	\$52,035
Greenlee	\$17,578	\$19,325	\$16,678	\$16,691	\$16,749
La Paz	\$56,305	\$61,612	\$48,771	\$49,448	\$50,607
Maricopa	\$4,731,031	\$5,173,068	\$5,370,562	\$5,470,627	\$5,540,840
Mohave	\$437,219	\$476,427	\$414,544	\$428,549	\$439,442
Navajo	\$188,345	\$207,273	\$178,632	\$180,717	\$182,626
Pima	\$1,160,602	\$1,215,296	\$1,248,757	\$1,267,235	\$1,281,183
Pinal	\$447,688	\$495,759	\$498,660	\$518,203	\$531,474
Santa Cruz	\$86,986	\$95,855	\$92,665	\$95,372	\$96,841
Yavapai	\$433,130	\$469,557	\$451,616	\$464,073	\$471,671
Yuma	\$292,174	\$316,550	\$304,726	\$321,530	\$322,909
Arizona Department of Environmental Quality	\$312,114	\$338,402	\$338,776	\$345,595	\$350,165
Total	\$8,906,743	\$9,668,642	\$9,679,319	\$9,874,138	\$10,004,703

Figures may not add to total due to rounding.