

ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: May 29, 2014

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

JANUARY 2014 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	JANUARY 2014	Fiscal Year Total
Individual Income Tax		
Net Collections	\$384,946,037	\$2,008,095,038
Percent Change	(2.8)%	1.4%
Corporate Income Tax		
Net Collections	\$ 16,281,881	\$ 267,923,432
Percent Change	(21.8)%	(15.3)%
Transaction Privilege, Severan	ce & Use Taxes	
Net Collections	\$367,609,390	\$2,353,032,348
Percent Change	2.7%	6.0%
Net Collections	\$768,837,308	\$4,629,050,818
Percent Change	(0.8)%	2.5%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	JANUARY 2014	JANUARY 2013	% Change
Gross Collections	\$ 112,567,170	\$ 136,860,873	(17.8%)
Withholding	326,322,506	312,515,221	4.4%
%Refunds	(4,609,309)	(7,762,250)	(40.6%)
Urban Revenue Sharing	(46,709,330)	(42,798,670)	9.1%
Job Creation	(2,625,000)	(2,625,000)	0.0%
Net Collections	\$ 384,946,037	\$ 396,190,173	(2.8%)
	Fiscal Year Total (13/14)	Fiscal Year Total (12/13)	% Change
Gross Collections	\$ 415,273,817	\$ 398,876,303	4.1%
Withholding	2,083,522,602	2,035,986,954	2.3%
Refunds	(144,871,838)	(136,119,938)	6.4%
Urban Davanua Charina	(327,454,544)	(299,590,693)	9.3%
Urban Revenue Sharing	(327,434,344)	(200,000,000)	3.070
Job Creation	(18,375,000)	(18,375,000)	0.0\$

Note: Use tax collections of \$149,616 in FY12/13 is reflected in TPT & Use Taxes.

Average Individual Income Tax Refund

% Change	(8.7%)	(47.7%)
2013 CYTD	\$849.31	10,671
2014 CYTD	\$775.19	5,581
_	Average	Number

Individual Income Tax Estimated Payments

Taxpayers are required to make estimated payments if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. Total estimated payments paid with form 140ES for tax year 2012 were \$436.6 million, for an average of \$1,886. An additional \$115.0 million in estimated payments came from 2011 tax returns that applied their refunds as a 2012 estimated payment, for an average of \$2,495. Estimated payments received through January 2014 for tax year 2013 are as follows:

	_		Monthly	(Cumulative
January 2014	140 ES Payment	\$ 10	03,026,696	\$ 4	26,943,813
January 2013	140 ES Payment	\$ 12	28,052,102	\$ 4	27,415,270
	% change		(19.5%)		(0.1%)
January 2014	Average Payment	\$	2,891	\$	1,830
January 2013	Average Payment	\$	3,545	\$	1,894
	% change		(18.4%)		(3.4%)
January 2014	Applied Refund	\$	240,574	\$ 1	26,742,100
January 2013	Applied Refund	\$	474,852	\$ 1	12,863,654
	% change		(49.3%)		12.3%
January 2014	Monthly Total	\$ 10	03,267,270	\$ 5	53,684,914
January 2013	Monthly Total	\$ 12	28,526,954	\$ 5	40,278,924
	% change		(19.7%)		2.5%

<u>Withholding</u>

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from July 2011 through September 2012, \$806.3 million was received for the third quarter of 2011. The latest complete quarter (15 months of information has been compiled) is the fourth quarter of 2012, which shows an increase of 9.89% in withholding payments over the fourth quarter of 2011. Growth in quarters for which information is still being gathered is as follows:

1st Quarter 2013	(1.87%)	2nd Quarter 2013	2.62%
3rd Quarter 2013	0.87%	4th Quarter 2013	(0.28%)
1st Quarter 2014	7 74%		

The state withholding tables calculate Arizona withholding as a percentage of gross taxable wages. The withholding rates are 0%, 0.8%, 1.3%, 1.8%, 2.7%, 3.6%, 4.2% or 5.1%. The 0% option is only available to those individuals who expect no tax liability in the current year.

Contributions on the Individual Income Tax Return

Through January 2014, individual income tax return filers have made the following contributions for tax year 2014:

	Number	Amount	Average
Aid to Education	2	\$94	\$47.00
Child Abuse Prevention	4	\$88	\$22.00
Domestic Violence Prevention	6	\$231	\$38.50
I Didn't Pay Enough Fund	0	\$0	N/A
National Guard Contributions	3	\$105	\$35.00
Neighbors Helping Neighbors	1	\$5	\$5.00
Special Olympics	4	\$210	\$52.50
Wildlife	3	\$85	\$28.33
Veterans Fund	3	\$155	\$51.67
Americans Elect Party	0	\$0	N/A
Democratic Party	0	\$0	N/A
Green Party	0	\$0	N/A
Libertarian Party	0	\$0	N/A
Republican Party	0	\$0	N/A

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	January 2014	January 2013	% Change
Gross Collections	\$ 21,695,410	\$ 26,071,307	(16.8)%
Refunds	(5,413,529)	(5,244,589)	3.2%
Net Collections	\$ 16,281,881	\$ 20,826,718	(21.8)%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 386,707,333	\$ 393,857,578	(1.8)%
Refunds	(118,783,902)	(77,721,112)	52.8%
Net Collections	\$ 267,923,432	\$ 316,136,466	(15.3)%

Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

January 2014	\$ 16,002,805	Calendar Year Total	\$ 16,002,805
January 2013	\$ 20,067,323	Calendar Year Total	\$ 20,067,323
% Change	(20.3)%	% Change	(20.3)%

All corporations with an income tax liability of \$20,000 or greater are required to make estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment.

Size of Payment	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 up to \$10,000,000	\$10,000,001 and more	Total	% change
January 2014	174	26	23	6	3	0	232	6.4%
January 2013	172	20	22	2	2	0	218	
CY 2014	174	26	23	6	3	0	232	6.4%
CY 2013	172	20	22	2	2	0	218	

The next table shows the dollars of eft estimated payments received from those counts above.

Size of Payment	Less than	\$50,000 up	\$100,001 up	\$500,001 up	\$1,000,001		%
→	\$50,000	to 100,000	to \$500,000	to 1,000,000	and more	Total	change
January 2014	\$ 1,452,658	\$ 1,900,279	\$ 5,553,700	\$ 4,363,800	\$ 11,021,000	\$ 24,291,347	49.8%
January 2013	\$ 1,725,543	\$ 1,508,624	\$ 5,865,200	\$ 1,561,000	\$ 5,557,000	\$ 16,217,367	
CY 2014	\$ 1,452,658	\$ 1,900,279	\$ 5,553,700	\$ 4,363,800	\$ 11,021,000	\$ 24,291,347	49.8%
CY 2013	\$ 1,725,543	\$ 1,508,624	\$ 5,865,200	\$ 1,561,000	\$ 5,557,000	\$ 16,217,367	

Corporate Refunds:

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 12/13 by corporate fiscal year. For example, in FY 12/13, 21.6% of the refund dollars paid were for corporate fiscal years ending in 2008 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	08 & Prior	09	10	11	12	13
FY 12/13	21.6%	3.5%	6.6%	54.7%	13.5%	0.1%
Corporate Fiscal Year-End:	09 & Prior	10	11	12	13	14
FY 13/14	28.2%	1.3%	5.1%	62.4%	3.0 %	0.0%

The corporate refunds shown on page four are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table presents refunds applied as estimated payments in the most recent month and for the calendar year.

January 2014	\$ 7,363,945	Calendar Year Total	\$ 7,363,945
January 2013	\$ 17,527,020	Calendar Year Total	\$ 17,527,020
% Change	(58.0)%	% Change	(58.0)%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 132,868 corporate returns showing a fiscal yearend of 2012. The type of return received is indicated below:

	120X	120	120S	99T	120 A	
	(amended)	(regular)	(S-corp)	(exempt org.)	(short form)	
#	171	33,764	86,047	871	12,015	_
%	0.1%	25.4%	64.8%	0.7%	9.0%	

Through January 2014, 6,912 documents were received for a fiscal year-end of 2013, distributed as follows:

	120X	120	120S	99T	120 A	
	(amended)	(regular)	(S-corp)	(exempt org.)	(short form)	
#	14	4,983	438	80	1,397	
%	0.2%	72.1%	6.3%	1.2%	20.2%	

The figures for the 2013 returns are most meaningful when compared to 2012 returns received during the same period of time in the previous year. Through January 2013, the Department of Revenue received 8,226 documents with a fiscal year-end of 2012. Compared to 2013 documents, the Department has seen a 16.0% *decrease* in the number of corporate returns processed at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2013/14 is 15.0% of net proceeds from Fiscal Year 2011/12 income tax. Amounts returned for January 2014 are shown on Table 1 located at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many classifications of tax. These classifications include but are not limited to retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non-shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non-shared. In contrast, contracting is 20% distribution base and 80% non-shared. Use tax is 100% non-shared. At the close of each month, transaction privilege and severance tax collections are aggregated by category and total distribution base and non-shared portions are calculated. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. Education tax is in accordance with Proposition 301 resulting in an additional 0.6% education tax being added to most business classifications. Temporary Tax is in accordance with Proposition 100 passed in May 2010, resulting in an additional 1% being added to most business classifications. The Temporary Tax expired on May 31, 2013. Any monies received for the tax from this point is from an older period that was covered by the tax. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

_	January 2014	January 2013	% change
Distribution Base	\$181,023,750	\$160,804,467	12.6%
Non Shared	\$314,726,787	\$280,480,025	12.2%
Use Tax	\$(9,552,488)	\$22,119,839	N/A
Education Tax	\$57,393,483	\$54,148,860	6.0%
Temporary Tax ¹	\$687,602	\$91,603,570	NA
Other Revenues	\$80,222,568	\$68,339,745	17.4%
Total Collections	\$624,501,701	\$677,496,506	-7.8%

	Fiscal Year	Fiscal Year	
	Total (13/14)	Total (12/13)	% change
Distribution Base	\$1,012,866,683	\$942,510,751	7.5%
Non Shared	\$1,870,875,540	\$1,737,263,914	7.7%
Use Tax	\$132,819,089	\$156,828,616	-15.3%
Education Tax	\$352,995,060	\$329,987,289	7.0%
Temporary Tax	\$6,580,119	\$558,951,237	NA
Other Revenues	\$461,730,045	\$422,564,995	9.3%
Total Collections	\$3,837,866,536	\$4,148,106,803	-7.5%

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non-shared revenue and use tax is deposited into the general fund. Therefore, the "Retained by State" figure presented on the next page includes all non-shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The education tax is distributed in accordance with Proposition 301. Temporary Tax is in accordance with Proposition 100 passed in May 2010,

¹ The Temporary Tax expired May 31, 2013. Any collections received from this point are from an older period covered by the tax.

resulting in an additional 1% being added to most business classifications. The Temporary Tax expired on May 31, 2013. Any monies received for the tax from this point is from an older period that was covered by the tax. "Other" revenues are returned to the administering authority.

	January 2014	January 2013	% change
Retained by State	\$367,609,390	\$358,061,324	2.7%
Returned to Counties	\$73,332,721	\$65,141,890	12.6%
Returned to Cities	\$45,255,937	\$40,201,117	12.6%
Education Tax	\$57,393,483	\$54,148,860	6.0%
Temporary Tax	\$687,602	\$91,603,570	NA
Other Revenues	\$80,222,568	\$68,339,745	17.4%
Total Collections	\$624,501,701	\$677,496,506	-7.8%

	Fiscal Year	Fiscal Year	
	Total (13/14)	Total (12/13)	% change
Retained by State	\$2,353,032,348	\$2,219,164,488	6.0%
Returned to Counties	\$410,312,293	\$381,811,105	7.5%
Returned to Cities	\$253,216,671	\$235,627,688	7.5%
Education Tax	\$352,995,060	\$329,987,289	7.0%
Temporary Tax	\$6,580,119	\$558,951,237	NA
Other Revenues	\$461,730,045	\$422,564,995	9.3%
Total Collections	\$3,837,866,536	\$4,148,106,803	-7.5%

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for January 2014 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$473,770.34	14.1%	\$2,718,454	8.5%
Coconino	\$1,751,078.39	4.2%	\$11,492,494	4.5%
Cochise	\$1,227,907.13	3.8%	\$6,954,096	4.6%
Gila	\$529,799.05	20.8%	\$2,975,575	7.5%
Graham	\$366,144.74	5.3%	\$2,163,228	3.3%
Greenlee	\$487,184.45	-1.6%	\$3,048,287	10.3%
La Paz	\$223,363.33	9.9%	\$1,282,261	9.4%
Maricopa	\$46,988,944.71	14.8%	\$257,726,395	8.2%
Mohave	\$1,986,170.45	13.1%	\$11,678,187	8.3%
Navajo	\$1,022,896.12	11.3%	\$6,376,231	8.4%
Pima	\$10,406,561.15	8.5%	\$59,040,149	5.9%
Pinal	\$2,995,743.32	12.8%	\$16,883,037	6.6%
Santa Cruz	\$480,871.90	3.8%	\$2,599,852	6.0%
Yavapai	\$2,499,012.14	11.8%	\$14,661,789	6.4%
Yuma	\$1,893,273.87	4.4%	\$10,712,258	4.2%
Total	\$73,332,721	12.6%	\$410,312,293	7.5%

Transaction Privilege and Severance Tax Collections by Class

			%	Fiscal Year	
	Tax Rate ²	January 2014	Change	Total	% Change
Transporting	5.6	\$99,202	(39.4)%	\$882,874	(39.0)%
Non-Metal Mining					
Oil/Gas	5.6	\$280,675	(10.4)%	\$2,169,003	5.0%
Utilities	5.6	\$35,683,814	9.5%	\$321,538,264	1.9%
Communications	5.6	\$12,404,688	(4.7)%	\$88,154,450	0.1%
Private Car/Pipelines	5.6	\$37,884	N/A	\$(46,303)	N/A
Publishing	5.6	\$411,383	(25.0)%	\$2,893,444	9.1%
Job Printing	5.6	\$965,652	(6.4)%	\$6,781,659	(3.9)%
Restaurants & Bars	5.6	\$46,520,756	0.3%	\$301,593,866	3.3%
Amusements	5.6	\$4,785,113	(0.6)%	\$28,183,116	3.7%
Commercial Lease	0	\$47	(6.3)%	\$-47	N/A
Rental of Personal					
Property	5.6	\$14,518,912	3.6%	\$93,782,747	0.0%
Contracting	5.6	\$45,926,127	12.2%	\$340,060,612	14.7%
Retail	5.6	\$322,732,722	16.9%	\$1,618,713,068	9.9%
Mining Severance	2.5	\$2,709,405	(3.8)%	\$15,421,474	(16.8)%
Timber Severance	expired	-	N/A	-	N/A
Hotel/Motel	5.5	\$8,158,420	(3.3)%	\$60,047,896	0.0%
Membership Camping	expired	-	N/A	-	N/A
Use	5.6	\$(9,552,488)	N/A	\$132,819,089	(15.3)%
Jet Use	\$.0305 gal	\$(12,779)	N/A	\$35,110	(61.4)%
Rental Occupancy	expired	-	N/A	-	N/A
Jet Fuel	\$.03355 gal	\$238,449	(2.9)%	\$1,052,940	(37.4)%
Telecomm Devices	1.1	\$437,833	3.1%	\$2,786,677	4.7%
911 Telecomm.	\$0.2	\$1,370,194	0.6%	\$9,734,900	2.2%
911 Wireline	expired	\$652	N/A	\$894	N/A
911 Wireless	expired	-	N/A	\$10	N/A
Total		\$487,716,661	4.8%	\$3,026,605,788	6.3%

The Use/Use Inventory category shown on page six includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the department.

² The collections reported in this table reflect the base state tax collections, not including the Education Tax. For example, the total state rate for Retail is 5.6%, yet 0.6% is for the Education Tax. Collections are reported on the 5% base state rate.

Transaction Privilege and Severance Tax Taxable Sales By Class³

	January 2014	% Change	Fiscal Year Total	% Change
Transporting	\$1,984,032	-39.4%	\$17,657,470	-39.0%
Non-Metal Mining Oil/Gas	\$8,981,614	-10.4%	\$69,408,085	5.0%
Utilities	\$713,676,285	9.5%	\$6,430,765,272	1.9%
Communications	\$248,093,752	-4.7%	\$1,763,088,991	0.1%
Private Car/Pipelines	\$757,685	N/A	\$(926,052)	N/A
Publishing	\$8,227,669	-25.0%	\$57,868,870	9.1%
Job Printing	\$19,313,042	-6.4%	\$135,633,172	-3.9%
Restaurants & Bars	\$930,415,112	0.3%	\$6,031,877,328	3.3%
Amusements	\$95,702,261	-0.6%	\$563,662,323	3.7%
Commercial Lease	\$1,553	-6.3%	\$1,553	-6.3%
Rental of Personal Property	\$290,378,242	3.6%	\$1,875,654,445	0.0%
Contracting	\$918,522,530	12.2%	\$6,803,340,342	14.7%
Retail	\$6,454,654,446	16.9%	\$32,374,256,367	9.9%
Mining Severance	\$108,376,207	-3.8%	\$616,858,975	-16.8%
Timber Severance	\$0	N/A	\$0	N/A
Hotel/Motel	\$148,334,907	-3.3%	\$1,091,779,936	0.0%
Membership Camping	\$0	N/A	\$0	N/A
Use Tax	\$(188,271,101)	N/A	\$2,675,761,136	-15.3%
Rental Occupancy Tax	\$0	N/A	\$0	N/A
Total	\$9,759,148,238	4.8%	\$60,506,688,212	6.2%

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table are not elements of calculated taxable income and therefore, are not included in the above table. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for January 2014 is shown on Table 2, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during June and returned to the counties are shown on Table 3, attached to this report. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge in Pima County is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

³These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in January 2014. The table compares the receipts to January 2013 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

_	January 2014	January 2013	% Change
Spirituous	\$5,064,422	\$2,190,998	131.1%
Vinous	\$2,187,905	\$1,210,039	80.8%
Malt	\$1,548,565	\$1,612,873	(4.0%)
Cigarette*	\$33,865,602	\$21,547,915	57.2%
Other Tobacco	\$1,580,531	\$1,846,021	(14.4%)
Tobacco Licenses	\$325	\$500	(35%)
Total	\$44,247,350	\$28,408,346	55.8%

	Fiscal Year (13/14)	Fiscal Year (12/13)	% Change
Spirituous	\$20,663,277	\$18,349,056	12.6%
Vinous	\$9,208,853	\$8,562,111	7.6%
Malt	\$12,502,818	\$12,428,995	0.6%
Cigarette*	\$171,039,398	\$173,428,529	(1.4%)
Other Tobacco	\$10,633,512	\$10,545,491	0.8%
Tobacco Licenses	\$3,000	\$3,175	(5.5%)
Total	\$224,050,858	\$223,317,357	0.3%

^{*}Through January 2014, \$509,475 cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

General fund revenues from luxury taxes:

	January 2014	Fiscal Year (13/14)
Spirituous	\$3,545,095	\$14,464,294
Vinous	\$387,141	\$3,125,703
Malt	\$546,975	\$2,302,207
Cigarette	\$2,612,140	\$15,110,804
Other Tobacco	\$64,791	\$472,176
Tobacco Licenses	\$325	\$3,000
Total	\$7,156,467	\$35,478,184

Other dedicated revenues from luxury taxes:

	January 2014	Fiscal Year (13/14)		
Corrections Fund	\$3,262,319	\$17,154,274		
Tobacco Tax & Health Care Fund ⁴	\$7,529,987	\$36,068,445		
Tobacco Products Tax Fund ⁵	\$11,294,980	\$54,116,243		
Drug Treatment & Education Fund	\$1,027,074	\$5,354,531		
Corrections Rev. Fund	\$413,486	\$2,139,716		
Smoke Free Arizona Fund ⁶	\$316,408	\$1,693,603		
Early Childhood Development and Health Fun	d ⁷ \$13,246,628	\$72,045,860		

Bingo Tax				
•		Monthl	у	FYTD
	January 2014	\$64,96	4	\$311,009
	January 2013	\$62,279		\$303,821
	% change	4.3%	6	2.4%
Estate Tax				
		Monthl	у	FYTD
	January 2014	\$	0 \$	0
	January 2013	\$	0 \$	0
	% change	N.	A	NA
Unclaimed Property		Monthl	у	FYTD
	January 2014	(\$5,493,309	,	48,427,423
	January 2013	(\$5,990,895	5) \$7	71,921,133
	% change	N	A	(32.7%)

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

⁴ Formerly the Health Care Fund

⁵ This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

⁶ This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

⁷ This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.
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January 2014 Tax Facts

TABLE 1
Urban Revenue Sharing Returned to Cities/Towns
January 2014

January 2014								
City	Distribution	Population	City	Distribution	Population			
Apache County			Scottsdale	\$2,021,049	217,385			
Eagar	\$45,416	4,885	Surprise	\$1,092,567	117,517			
St. Johns	\$32,354	3,480	Tempe	\$1,503,517	161,719			
Springerville	\$18,232	1,961	Tolleson	\$60,850	6,545			
Cochise County	. ,	,	Wickenburg	\$59,157	6,363			
Benson	\$47,462	5,105	Youngtown	\$57,233	6,156			
Bisbee	\$51,831	5,575	Mohave County	. ,	,			
Douglas	\$161,565	17,378	Bullhead City	\$367,607	39,540			
Huachuca City	\$17,228	1,853	Colorado City	\$44,821	4,821			
Sierra Vista	\$408,031	43,888	Kingman	\$260,951	28,068			
Tombstone	\$13,946	1,500	Lake Havasu City	\$488,349	52,527			
Willcox	\$34,929	3,757	Navajo County	+,-	- ,-			
Coconino County	4 • • • • • • • • • • • • • • • • • • •	2,1 21	Holbrook	\$46,978	5,053			
Flagstaff	\$612,400	65,870	Pinetop-Lakeside	\$39,810	4,282			
Fredonia*	\$13,946	1,500	Show Low	\$99,107	10,660			
Page	\$67,376	7,247	Snowflake	\$51,971	5,590			
Tusayan*	\$13,946	1,500	Taylor	\$38,230	4,112			
Williams	\$28,105	3,023	Winslow	\$89,763	9,655			
Gila County	Ψ=0,.00	0,020	Pima County	400,.00	3,000			
Globe	\$70,026	7,532	Marana	\$325,036	34,961			
Hayden*	\$13,946	1,500	Oro Valley	\$381,283	41,011			
Miami	\$17,079	1,500	Sahuarita	\$234,835	25,259			
Payson	\$142,255	15,301	South Tucson	\$52,547	5,652			
Star Valley	\$21,476	2,310	Tucson	\$4,835,567	520,116			
Winkelman*	\$13,946	1,500	Pinal County	ψ .,σσσ,σσ.	0_0,			
Graham County	Ψ10,010	1,000	Apache Junction	\$333,208	35,840			
Pima	\$22,192	2,387	Casa Grande	\$451,569	48,571			
Safford	\$88,936	9,566	Coolidge	\$109,938	11,825			
Thatcher	\$45,230	4,865	Eloy	\$154,620	16,631			
Greenlee County	Ψ.0,200	.,000	Florence	\$237,411	25,536			
Clifton	\$30,783	3,311	Kearny	\$18,129	1,950			
Duncan*	\$13,946	1,500	Mammoth	\$13,946	1,500			
La Paz County	Ψ10,010	1,000	Maricopa	\$404,256	43,482			
Parker	\$28,663	3,083	Superior	\$26,376	2,837			
Quartzsite	\$34,185	3,677	Santa Cruz County	Ψ20,010	2,007			
Maricopa County	ψο 1,100	0,011	Nogales	\$193,724	20,837			
Avondale	\$708,792	76,238	Patagonia*	\$13,946	1,500			
Buckeye	\$472,999	50,876	Yavapai County	φ13,940	1,500			
Carefree	\$31,266	3,363	Camp Verde	\$101,087	10,873			
Cave Creek	\$46,625	5,015	Chino Valley	\$100,567	10,873			
Chandler	\$2,195,258	236,123	Clarkdale	\$38,090	4,097			
El Mirage	\$295,620	31,797	Cottonwood	\$104,732	11,265			
Fountain Hills	\$295,620 \$209,082	22,489	Dewey-Humboldt	\$36,203	3,894			
Gila Bend	\$209,082 \$17,869	1,922	Jerome*	\$36,203 \$13,946	3,694 1,500			
Gilbert	\$1,938,008	208,453		\$370,424	39,843			
Glendale	\$2,107,847	206,453	Prescott Prescott Valley	\$370,424 \$360,932	38,822			
Goodyear	\$2,107,847 \$606,868	65,275	Sedona	\$360,932 \$93,259	10,031			
Guadalupe	\$51,348	5,523	Yuma County	ψ33,239	10,031			
Litchfield Park	\$51,346 \$50,911			\$259,473	25 505			
		5,476	San Luis		25,505 14,287			
Mesa	\$4,081,807 \$110,180	439,041	Somerton	\$132,828 \$26,704	14,287			
Paradise Valley	\$119,189	12,820	Wellton	\$26,794	2,882			
Peoria	\$1,432,357	154,065	Yuma	\$802,105	93,064			
Phoenix	\$13,440,181	1,445,632	TOTAL	£40 700 000	E 007 050			
Queen Creek	\$245,081	26,361	TOTAL	\$46,709,330	5,027,850			

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

TABLE 2
Transaction Privilege and Severance Tax Returned to Cities/Towns
January 2014

City	Distribution	Population	City	Distribution	Population	
Apache County		•	Scottsdale	\$1,958,023	217,385	
Eagar	\$44,000	4,885	Surprise	\$1,058,495	117,517	
St. Johns	\$17,663	1,961	Tempe	\$1,456,630	161,719	
Springerville	\$31,345	3,480	Tolleson	\$58,952	6,545	
Cochise County	+ - ,	-,	Wickenburg	\$57,313	6,363	
Benson	\$45,982	5,105	Youngtown	\$55,448	6,156	
Bisbee	\$50,215	5,575	Mohave County	Ψοσ,σ	0,100	
Douglas	\$157,706	17,378	Bullhead City	\$356,143	39,540	
Huachuca City	\$16,690	1,853	Colorado City	\$43,424	4,821	
Sierra Vista	\$395,307	43,888	Kingman	\$252,813	28,068	
Tombstone	\$12,430	1,380	Lake Havasu City	\$473,119	52,527	
Willcox	\$33,840	3,757	Navajo County	. ,	,	
Coconino County	+ / -	-, -	Holbrook	\$45,513	5,053	
Flagstaff	\$593,302	65,870	Pinetop/Lakeside	\$38,569	4,282	
Fredonia	\$11,835	1,314	Show Low	\$96,016	10,660	
Page	\$65,275	7,247	Snowflake	\$50,350	5,590	
Tusayan	\$5,026	558	Taylor	\$37,037	4,112	
Williams	\$27,229	3,023	Winslow	\$86,964	9,655	
Gila County			Pima County			
Globe	\$67,842	7,532	Marana	\$314,900	34,961	
Hayden	\$5,963	662	Oro Valley	\$369,393	41,011	
Miami	\$16,546	1,837	Sahuarita	\$227,512	25,259	
Payson	\$137,819	15,301	South Tucson	\$50,908	5,652	
Star Valley	\$20,807	2,310	Tucson	\$4,684,771	520,116	
Winkelman	\$3,180	353	Pinal County			
Graham County			Apache Junction	\$322,817	35,840	
Pima	\$21,500	2,387	Casa Grande	\$437,487	48,571	
Safford	\$86,163	9,566	Coolidge	\$106,510	11,825	
Thatcher	\$43,820	4,865	Eloy	\$149,798	16,631	
Greenlee County			Florence	\$230,007	25,536	
Clifton	\$29,823	3,311	Kearny	\$17,564	1,950	
Duncan	\$6,269	696	Mammoth	\$12,844	1,426	
La Paz County	.		Maricopa	\$391,650	43,482	
Parker	\$27,769	3,083	Superior	\$25,553	2,837	
Quartzsite	\$33,119	3,677	Santa Cruz Count	Ľ		
Maricopa County			Nogales	\$187,682	20,837	
Avondale	\$686,688	76,238	Patagonia	\$8,224	913	
Buckeye	\$458,249	50,876	Yavapai County			
Carefree	\$30,291	3,363	Camp Verde	\$97,935	10,873	
Cave Creek	\$45,171	5,015	Chino Valley	\$97,431	10,817	
Chandler	\$2,128,628	236,123	Clarkdale	\$36,902	4,097	
El Mirage	\$286,401	31,797	Cottonwood	\$101,466	11,265	
Fountain Hills	\$202,562	22,489	Dewey-Humboldt	\$35,074	3,894	
Gila Bend	\$17,312	1,922	Jerome	\$3,999	444	
Gilbert	\$1,876,661	208,453	Prescott	\$358,873	39,843	
Glendale	\$2,042,114	226,721	Prescott Valley	\$349,676	38,822	
Goodyear	\$587,943	65,275	Sedona	\$90,351	10,031	
Guadalupe	\$49,747	5,523	Yuma County			
Litchfield Park	\$49,323	5,476	San Luis	\$251,381	25,505	
Mesa	\$3,954,515	439,041	Somerton	\$128,685	14,287	
Paradise Valley	\$115,472	12,820	Wellton	\$25,959	2,882	
Peoria	\$1,387,689	154,065	Yuma	\$781,734	93,064	
Phoenix	\$13,034,522	1,445,632				
Queen Creek	\$237,438	26,361	TOTAL	\$45,221,082	5,022,708	

TABLE 3 County Tax Collections January 2014

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$115,296			_				-	
Cochise		\$707,139								
Coconino	\$248,974	\$996,393		\$996,335						
Gila		\$234,740					\$246,489			
Graham		\$187,168								
Greenlee		\$203,066								
La Paz		\$101,491	\$0	\$101,491	\$195,168.28					
Maricopa				\$13,837,464		\$476,589	\$37,604,342		\$1,868,117	\$0
Mohave		\$536,861								
Navajo		\$568,959								
Pima						\$121,800	\$7,235,074	\$15,071		
Pinal		\$1,268,742	\$253,264				\$1,272,641			
Santa Cruz		\$295,580		\$295,539						
Yavapai		\$1,274,282		\$637,140			·			
Yuma	\$-584	\$1,113,030	\$248,594	\$1,113,031			·			