

ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: June 3, 2013

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

FEBRUARY 2013 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	February 2013	Fiscal Year Total
Individual Income Tax		
Net Collections	\$ (91,944,785)	\$ 1,888,832,845
Percent Change	(16.9)%	6.2%
Corporate Income Tax		
Net Collections	\$ 12,939,514	\$ 329,075,980
Percent Change	4.8%	(11.4)%
Transaction Privilege, Severance 8	& Use Taxes	
Net Collections	\$ 308,634,610	\$ 2,527,799,099
Percent Change	7.2%	4.4%
Total Big Three Tax Types		
Net Collections	\$ 229,629,339	\$ 4,745,707,924
Percent Change	21.2%	3.8%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	February 2013	February 2012	% Change
Gross Collections	\$ 16,973,052	\$ 19,663,254	(13.7)%
Withholding	276,906,515	287,970,350	(3.8)%
Refunds	(340,400,678)	(380,251,249)	(10.5)%
Urban Revenue Sharing	(42,798,670)	(35,368,620)	21.0%
Job Creation	(2,625,000)	(2,625,000)	0.0%
Net Collections	\$ (91,944,782)	\$ (110,637,116)	(16.9)%
	Fiscal Year Total	Fiscal Year Total	
	(12/13)	(11/12)	% Change
Gross Collections	\$ 415,849,354	\$ 414,173,901	0.4%
Withholding	2,312,893,469	2,229,142,258	3.8%
Refunds	(476,520,616)	(560,247,663)	(14.9)%
Urban Revenue Sharing	(342,389,363)	(282,948,961)	21.0%
Job Creation	(21,000,000)	(21,000,000)	0.0%
Net Collections	\$ 1,888,832,845	\$ 1,779,093,683	6.2%

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

Average Individual Income Tax Refund

% Change	(0.25)%	(16.28)%
2012 CYTD _	\$ 532.92	791,146
2013 CYTD	\$ 531.57	662,374
_	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 2011 were \$411.3 million, for an average of \$1,873. An additional \$113.9 million in estimated payments came from 2010 tax returns that applied their refunds as a 2011 estimated payment, for an average of \$2,506. Estimated payments received through February 2013 for tax year 2012 are as follows:

		Monthly	Cumulative
February 2013	140 ES Payment	\$ 1,876,475	\$ 429,291,746
February 2012	140 ES Payment	\$ 1,890,560	\$ 404,795,520
	% change	(0.7)%	6.1%
February 2013	Average Payment	\$ 1,489	\$ 1,892
February 2012	Average Payment	\$ 1,468	\$ 1,877
	% change	1.5%	0.8%
February 2013	Applied Refund	\$ 551,346	\$ 113,414,999
February 2012	Applied Refund	\$ 429,476	\$ 112,302,381
	% change	28.4%	1.0%
February 2013	Monthly Total	\$ 2,427,821	\$ 542,706,745
February 2012	Monthly Total	\$ 2,320,037	\$ 517,097,902
-	% change	4.6%	5.0%

<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 2011, which shows a decrease of 2.89% in withholding payments over the fourth quarter of 2011. Growth in quarters for which information is still being gathered is as follows:

1st Quarter 2012	9.37%	2nd Quarter 2012	3.88%
3rd Quarter 2012	2.54%	4th Quarter 2012	9.89%
1st Quarter 2013	(4.44)%		

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 February 2013, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Aid to Education	802	\$ 14,675	\$ 18.30
Child Abuse Prevention	2,018	\$ 39,335	\$ 19.49
Domestic Violence Prevention	1,279	\$ 26,474	\$ 20.70
I Didn't Pay Enough Fund	95	\$ 1,176	\$ 12.38
National Guard Contributions	436	\$ 8,007	\$ 18.36
Neighbors Helping Neighbors	367	\$ 6,888	\$ 18.77
Special Olympics	809	\$ 17,775	\$ 21.97
Wildlife	1,678	\$ 30,080	\$ 17.93
Veterans Fund	1,172	\$ 26,277	\$ 22.42
Democratic Party	85	\$ 1,905	\$ 22.41
Green Party	8	\$ 199	\$ 24.88
Libertarian Party	10	\$ 259	\$ 25.90
Republican Party	22	\$ 184	\$ 8.36

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	February 2013	February 2012	% Change
Gross Collections	\$ 15,024,306	\$ 15,261,053	(1.6)%
Refunds_	\$ (2,084,792)	\$ (2,913,898)	(28.5)%
Net Collections	\$ 12,939,514	\$ 12,347,154	4.8%

	Current Fiscal	Prior Fiscal	
	Year Total	Year Total	% Change
Gross Collections	\$ 408,881,884	\$ 438,157,075	(6.7)%
Refunds	\$ (79,805,904)	\$ (66,569,104)	19.9%
Net Collections	\$ 329,075,980	\$ 371,587,971	(11.4)%

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.

February 2013	\$ 10,527,775	Calendar Year Total	\$ 30,595,098
February 2012	\$ 11,216,947	Calendar Year Total	\$ 39,446,653
% Change	(6.1)%	% Change	(22.40)%

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
February 2013	81	6	21	2	2	0	112 82	36.6%
February 2012 CY 2013	55 253	26	43	4	4	0	330	9.3%
CY 2012	220	30	42	5	5	0	302	

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

Size of Payment	Less than	\$50,000 up to	\$100,001 up	\$500,001 up	\$1,000,001		%
→	\$50,000	100,000	to \$500,000	to 1,000,000	and more	Total	change
February 2013	\$ 622,711	\$ 484,700	\$ 4,685,935	\$ 1,470,000	\$ 2,755,000	\$ 10,018,346	(20.4)%
February 2012	\$ 475,430	\$ 653,500	\$ 3,695,000	\$ 512,500	\$ 7,250,204	\$ 12,586,634	
CY 2013	\$ 2,348,254	\$ 1,993,324	\$ 10,551,135	\$ 3,031,000	\$ 8,312,000	\$ 26,235,713	(23.2)%
CY 2012	\$ 2,046,761	\$ 2,228,255	\$ 10,332,694	\$ 3,168,500	\$ 16,396,204	\$ 34,172,414	

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 11/12 by corporate fiscal year. For example, in FY 11/12, 41.7% of the refund dollars paid were for corporate fiscal years ending in 2007 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	07 & Prior	08	09	10	11	12
FY 11/12	41.7%	3.1%	7.1%	36.6%	11.4%	0.1%
Corporate Fiscal Year-End:	08 & Prior	09	10	11	12	13
FY 12/13	21.6%	2.6%	3.1%	62.5%	10.2 %	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.

February 2013	\$ 2,636,006	Calendar Year Total	\$ 20,163,026
February 2012	\$ 5,751,274	Calendar Year Total	\$ 15,019,812
% Change	(54.2)%	% Change	34.2%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 133,936 corporate returns showing a fiscal year-end of 2011. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	169	35,147	85,439	791	12,390
%	0.1%	26.2%	63.8%	0.6%	9.3%

Through February 2013, 11,249 documents were received for a fiscal year-end of 2012, distributed as follows:

	120X	120	120S	99T	120 A
	(amended)	(regular)	(S-corp)	(exempt org.)	(short form)
#	23	6,566	2,478	99	2,083
%	0.2%	58.4%	22.0%	0.9%	18.5%

The figures for the 2012 returns are most meaningful when compared to 2011 returns received during the same period of time in the previous year. Through February 2013, the Department of Revenue received 13,450 documents with a fiscal year-end of 2011. Compared to 2012 documents, the Department has seen a 16.4% *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 2012/13 is 15.0% of net proceeds from Fiscal Year 2010/11 income tax. Amounts returned for February 2013 are shown on Table 2 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 is scheduled to expire on May 31, 2013. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	F	ebruary 2013	F	ebruary 2012	% change
Distribution Base	\$	133,075,734	\$	123,904,265	7.4%
Non Shared	\$	239,977,937	\$	224,015,073	7.1%
Use Tax	\$	22,758,853	\$	21,029,980	8.2%
Education Tax	\$	45,774,325	\$	42,688,698	7.2%
Temporary Tax	\$	77,970,099	\$	72,088,159	8.2%
Other Revenues	\$	62,987,452	\$	55,743,852	13.0%
Total Collections	\$	582,544,399	\$	539,470,027	8.0%

	Fiscal Year	Fiscal Year	
	Total (12/13)	Total (11/12)	% change
Distribution Base	\$ 1,075,586,486	\$ 1,025,228,727	4.9%
Non Shared	\$ 1,977,241,851	\$ 1,885,612,404	4.9%
Use Tax	\$ 179,587,468	\$ 182,439,595	-1.6%
Education Tax	\$ 375,761,614	\$ 359,322,814	4.6%
Temporary Tax	\$ 636,921,337	\$ 601,051,477	6.0%
Other Revenues	\$ 485,552,446	\$ 456,678,136	6.3%
Total Collections	\$ 4,730,651,202	\$ 4,510,333,153	4.9%

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, resulting in an additional 1% being added to most business classifications. The Temporary Tax is scheduled to expire on May 31, 2013. "Other" revenues are returned to the administering authority.

_	February 2013	February 2012	% change
Retained by State	\$ 308,634,610	\$ 287,779,634	7.2%
Returned to Counties	\$ 53,908,980	\$ 50,193,618	7.4%
Returned to Cities	\$ 33,268,934	\$ 30,976,066	7.4%
Education Tax	\$ 45,774,325	\$ 42,688,698	7.2%
Temporary Tax	\$ 77,970,099	\$ 72,088,159	8.2%
Other Revenues	\$ 62,987,452	\$ 55,743,852	13.0%
Total Collections	\$ 582,544,399	\$ 539,470,027	8.0%

	Fiscal Year	Fiscal Year	
	Total (12/13)	Total (11/12)	% change
Retained by State	\$ 2,527,799,099	\$ 2,421,653,387	4.4%
Returned to Counties	\$ 435,720,085	\$ 415,320,157	4.9%
Returned to Cities	\$ 268,896,621	\$ 256,307,182	4.9%
Education Tax	\$ 375,761,614	\$ 359,322,814	4.6%
Temporary Tax	\$ 636,921,337	\$ 601,051,477	6.0%
Other Revenues	\$ 485,552,446	\$ 456,678,136	6.3%
Total Collections	\$ 4,730,651,202	\$ 4,510,333,153	4.9%

<u>Transaction Privilege and Severance Tax Returned to Counties</u>

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for February 2013 is shown in the County Share column.

	С	ounty Share	% Change	FYTD County Share		% Change
Apache	\$	338,921	7.0%	\$	2,844,621	4.5%
Coconino	\$	1,331,316	10.6%	\$	12,325,558	9.0%
Cochise	\$	902,237	6.4%	\$	7,549,892	5.4%
Gila	\$	377,114	1.6%	\$	3,143,956	3.5%
Graham	\$	279,601	(2.4)%	\$	2,373,788	1.4%
Greenlee	\$	472,028	38.8%	\$	3,235,953	10.5%
La Paz	\$	207,686	6.6%	\$	1,379,273	11.2%
Maricopa	\$	33,852,028	7.3%	\$	271,963,104	4.6%
Mohave	\$	1,498,876	8.8%	\$	12,284,034	8.6%
Navajo	\$	801,466	6.6%	\$	6,683,725	3.8%
Pima	\$	7,897,371	7.9%	\$	63,631,031	5.2%
Pinal	\$	2,220,935	5.0%	\$	18,063,850	4.1%
Santa Cruz	\$	334,649	8.2%	\$	2,786,822	3.7%
Yavapai	\$	1,880,728	6.6%	\$	15,661,020	4.1%
Yuma	\$	1,514,024	5.6%	\$	11,793,459	5.9%
Total	\$	53,908,980	7.4%	\$	435,720,085	4.9%

Transaction Privilege and Severance Tax Collections by Class

						scal Year	
	Tax Rate	Febr	uary 2013	% Change	То	tal	% Change
Transporting	6.6	\$	162,257	(2.1)%	\$	1,608,953	6.5%
Non-Metal Mining							
Oil/Gas	6.6	\$	252,145	0.8%	\$	2,318,726	4.8%
Utilities	6.6	\$	37,705,463	7.0%	\$	353,182,662	3.4%
Communications	6.6	\$	14,196,557	6.0%	\$	102,237,256	(0.7)%
Private Car/Pipelines	6.6	\$	22,293	NA	\$	219,691	NA
Publishing	6.6	\$	(161,556)	NA	\$	2,490,354	(17.9)%
Job Printing	6.6	\$	955,060	(0.6)%	\$	8,013,947	(1.3)%
Restaurants & Bars	6.6	\$	44,028,782	4.9%	\$	335,896,056	6.4%
Amusements	6.6	\$	4,683,467	14.7%	\$	31,850,618	3.4%
Commercial Lease	0	\$	2	NA	\$	52	42.0%
Rental of Personal							
Property	6.6	\$	13,940,439	(12.4)%	\$	107,681,345	2.5%
Contracting	6.6	\$	37,639,283	6.2%	\$	334,141,668	3.5%
Retail	6.6	\$	205,086,986	10.2%		1,677,454,357	6.4%
Mining Severance	2.5	\$	2,802,122	0.3%	\$	21,345,070	(22.7)%
Timber Severance	0	\$	0	NA	\$	0	NA
Hotel/Motel	6.5	\$	10,658,444	6.1%	\$	70,708,289	2.8%
Membership Camping	0	\$	0	NA	\$	0	
Use	6.6	\$	22,758,853	8.2%	\$	179,587,458	(1.6)%
Jet Use	\$.0305/.0105 gal	\$	395,019	(31.9)%	\$	485,987	(25.4)%
Rental Occupancy	0	\$	0	NA	\$	0	NA
Jet Fuel		\$	556,880	13.3%	\$	2,238,768	7.1%
Telecomm Devices		\$	385,560	(4.5)%	\$	2,660,873	(18.3)%
911 Telecomm.		\$	1,409,537	2.3%	\$	9,522,694	(12.9)%
011 101000111111	\$0.20/month per	Ψ	1,400,007	2.070	\$	0,022,004	(12.5)70
911 Wireline	active service	\$	(1,459)	NA),236)	NA
5 Willowid	\$0.20/month per	Ψ	(1,400)	NA	(-70	,,200)	14/1
911 Wireless	active service	\$	0	NA	\$	1	NA
Total		\$	397,476,134	7.2%	\$	3,243,604,589	4.4%

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.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

	F	ebruary 2013	% Change	Fiscal Year Total		% Change
Transporting	\$	3,245,150	(2.1)%	\$	32,179,069	6.3%
Non-Metal Mining Oil/Gas	\$	8,068,637	0.8%	\$	74,199,244	4.8%
Utilities	\$	754,109,267	7.0%	\$	7,063,653,237	3.4%
Communications	\$	283,931,145	6.0%	\$	2,044,745,128	(0.7)%
Private Car/Pipelines	\$	445,862	NA	\$	4,393,817	NA
Publishing	\$	(3,231,127)	NA	\$	49,807,070	(17.9)%
Job Printing	\$	19,101,194	(0.6)%	\$	160,278,930	(1.3)%
Restaurants & Bars	\$	880,575,632	4.9%	\$	6,717,921,117	6.4%
Amusements	\$	93,669,334	14.7%	\$	637,012,360	3.4%
Commercial Lease	\$	36	NA	\$	1,693	40.0%
Rental of Personal Property	\$	278,808,773	(12.4)%	\$	2,153,629,448	2.5%
Contracting	\$	752,785,651	6.2%	\$	6,682,833,352	3.5%
Retail	\$	4,101,747,740	10.2%	\$	33,549,089,875	6.4%
Mining Severance	\$	112,084,870	0.3%	\$	853,802,801	(22.7)%
Timber Severance	\$	0	NA	\$	0	NA
Hotel/Motel	\$	193,789,883	6.1%	\$	1,285,605,249	2.8%
Membership Camping	\$	0	NA	\$	0	NA
Use Tax	\$	461,741,574	9.8%	\$	3,609,689,911	(1.4)%
Rental Occupancy Tax	\$	0	NA	\$	0	NA
Total	\$	7,940,873,620	7.4%	\$	64,918,842,302	4.3%

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 February 2013 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during January and returned to the counties are shown on Table 4, 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.

¹These 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 February 2013. The table compares the receipts to February 2012 and also compares fiscal year (FY) totals. The figures may not add to the total due to rounding.

_					
	Fe	bruary 2013	Fe	bruary 2012	% Change
Spirituous	\$	3,174,733	\$	1,420,239	123.5%
Vinous	\$	1,396,220	\$	902,403	54.7%
Malt	\$	1,751,325	\$	1,539,436	13.8%
Cigarette*	\$	21,866,208	\$	22,895,534	(4.5)%
Other Tobacco	\$	1,271,705	\$	1,315,475	(3.3)%
Tobacco Licenses	\$	300	\$	450	(33.3)%
Total	\$	29.460.491	\$	28.073.537	4.9%

	Fiscal Year (12/13)	Fiscal Year (11/12)	% Change
Spirituous	\$ 21,523,789	\$ 21,511,280	0.1%
Vinous	\$ 9,958,331	\$ 10,394,925	(4.2)%
Malt	\$ 14,180,320	\$ 13,590,767	4.3%
Cigarette*	\$ 195,294,738	\$ 199,843,120	(2.3)%
Other Tobacco	\$ 11,817,218	\$ 12,400,657	(4.7)%
Tobacco Licenses	\$ 3,925	\$ 4,450	(11.8)%
Total	\$ 252,778,321	\$ 257,745,199	(1.9)%

^{*}Through February 2013, \$335,600 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:

	February 2013	Fiscal Year (12/13)
Spirituous	\$ 2,222,313	\$ 15,066,652
Vinous	\$ 349,054	\$ 2,489,576
Malt	\$ 437,831	\$ 3,545,079
Cigarette	\$ 1,411,517	\$ 15,472,941
Other Tobacco	\$ 57,227	\$ 531,774
Tobacco Licenses	\$ 300	\$ 3,475
Total	\$ 4,478,242	\$ 37,109,497

Other dedicated revenues from luxury taxes:

F	ebruary 2013	Fiscal Year (12/13)
Corrections Fund	\$ 2,488,929	\$ 18,848,931
Tobacco Tax & Health Care Fund ²	\$ 4,690,300	\$ 41,648,786
Tobacco Products Tax Fund ³	\$ 7,035,451	\$ 62,473,182
Drug Treatment & Education Fund	\$ 788,790	\$ 5,851,624
Corrections Rev. Fund	\$ 315,570	\$ 2,335,419
Smoke Free Arizona Fund ⁴	\$ 222,982	\$ 1,943,069
Early Childhood Development and Health Fund ⁵	\$ 9,440,227	\$ 82,567,341

Bingo Tax				
J			Monthly	FYTD
	February 2013	\$	34,686	\$ 338,507
	February 2012	\$	38,070	\$ 328,258
	% change		(8.9)%	3.1%
Estate Tax				->/
			Monthly	FYTD
	February 2013	\$	0	\$ 0
	February 2012	\$	0	\$ 200,825
	% change		NA	NA
Unclaimed Property			Monthly	FYTD
	February 2013	\$ (1,191,793)	\$ 70,729,341
	February 2012	\$ (1,029,827)	\$ 44,053,247
	% change		(15.7)%	60.5%

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

² Formerly the Health Care Fund

³ This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

⁴ This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

⁵ This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
February 2013

City Apache County Eagar St. Johns Springerville Cochise County	Dist \$	41,583 29,623	Population 4,885	City Scottsdale	\$ 1	ribution 1,850,451	Population 217,385
Eagar St. Johns Springerville	\$		4 885			1,850,451	217.385
St. Johns Springerville	\$		4 885				,000
Springerville		29,623	.,000	Surprise	•	1,000,342	117,517
		-,	3,480	Tempe		1,376,604	161,719
		16,693	1,961	Tolleson		55,713	6,545
			•	Wickenburg		54,164	6,363
Benson	\$	43,455	5,105	Youngtown		52,402	6,156
Bisbee		47,456	5,575	Mohave County		•	,
Douglas		147,927	17,378	Bullhead City	\$	336,577	39,540
Huachuca City		15,773	1,853	Colorado City		41,038	4,821
Sierra Vista		373,589	43,888	Kingman		238,924	28,068
Tombstone		12,768	1,500	Lake Havasu City		447,127	52,527
Willcox		31,981	3,757	Navajo County		, , , , , , , , , , , , , , , , , , , ,	,
Coconino County		- 1,1	-,	Holbrook		\$43,013	5,053
Flagstaff	\$	560,707	65,870	Pinetop-Lakeside		36,450	4,282
Fredonia*	Ψ	12,768	1,500	Show Low		90,741	10,660
Page		61,689	7,247	Snowflake		47,584	5,590
Tusayan*		12,768	1,500	Taylor		35,003	4,112
Williams		25,733	3,023	Winslow		82,186	9,655
Gila County		_0,. 00	0,020	Pima County		0=, . 0 0	0,000
Globe	\$	64,115	7,532	Marana	\$	297,599	34,961
Hayden*	Ψ	12,768	1,500	Oro Valley	Ψ	349,099	41,011
Miami		10,425	1,500	Sahuarita		215,013	25,259
Payson		130,247	15,301	South Tucson		48,112	5,652
Star Valley		19,663	2,310	Tucson	4	1,427,394	520,116
Winkelman*		12,768	1,500	Pinal County		1,127,001	020,110
Graham County		12,700	1,500	Apache Junction	\$	305,082	35,840
Pima	\$	20,319	2,387	Casa Grande	Ψ	413,452	48,571
Safford	Ψ	81,429	9,566	Coolidge		100,658	11,825
Thatcher		41,412	4,865	Eloy		141,568	16,631
Greenlee County		41,412	4,005	Florence		217,371	25,536
Clifton	\$	28,184	3,311	Kearny		16,599	1,950
Duncan*	Ψ	12,768	1,500	Mammoth		12,768	1,500
La Paz County		12,700	1,500	Maricopa		370,133	43,482
Parker	\$	26,243	3,083	Superior		24,149	2,837
Quartzsite	Ψ	31,300	3,677	Santa Cruz County		24,143	2,037
Maricopa County		31,300	3,077	Nogales	\$	177,371	20,837
Avondale	Ф	040.000	70,000	_	Ψ	-	
	\$	648,962	76,238	Patagonia*		12,768	1,500
Buckeye		433,073	50,876	Yavapai County	Φ	00.554	40.070
Carefree		28,627	3,363	Camp Verde	\$	92,554	10,873
Cave Creek		42,689	5,015	Chino Valley		92,078	10,817
Chandler		2,009,955	236,123	Clarkdale		34,875	4,097
El Mirage		270,666	31,797	Cottonwood		95,891	11,265
Fountain Hills		191,434	22,489	Dewey-Humboldt		33,147	3,894
Gila Bend		16,361	1,922	Jerome*		12,768	1,500
Gilbert		1,774,412	208,453	Prescott		339,156	39,843
Glendale		1,929,922	226,721	Prescott Valley		330,465	38,822
Goodyear		555,642	65,275	Sedona		85,387	10,031
Guadalupe		47,014	5,523	Yuma County	Φ.	047.407	05.505
Litchfield Park		46,613	5,476	San Luis	\$	217,107	25,505
Mesa		3,737,258	439,041	Somerton		121,616	14,287
Paradise Valley		109,128	12,820	Wellton		24,532	2,882
Peoria		1,311,451	154,065	Yuma		792,191	93,064
Phoenix	1	2,305,684	1,445,632				
Queen Creek Population adjusted to reflec		224,393	26,361	TOTAL		2,798,670	5,027,850

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

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
February 2013

City	Distribution	Population	City	Distribution	Population
Apache County			Scottsdale	\$1,439,894	217,385
Eagar	\$32,357	4,885	Surprise	\$778,398	117,517
St. Johns	\$23,050	3,480	Tempe	\$1,071,179	161,719
Springerville	\$12,989	1,961	Tolleson	\$43,352	6,545
Cochise County	, , ,	,	Wickenburg	\$42,147	6,363
Benson	\$33,814	5,105	Youngtown	\$40,776	6,156
Bisbee	\$36,927	5,575	Mohave County	ΨΨΟ,ΤΤΟ	0,130
Douglas	\$115,107	17,378	Bullhead City	\$261,901	39,540
				\$31,933	
Huachuca City	\$12,274	1,853	Colorado City	. ,	4,821
Sierra Vista	\$290,701	43,888	Kingman	\$185,914	28,068
Tombstone	\$9,141	1,380	Lake Havasu City	\$347,923	52,527
Willcox	\$24,885	3,757	Navajo County	***	
Coconino County	* 400 000		Holbrook	\$33,470	5,053
Flagstaff	\$436,303	65,870	Pinetop/Lakeside	\$28,363	4,282
Fredonia	\$8,704	1,314	Show Low	\$70,609	10,660
Page	\$48,002	7,247	Snowflake	\$37,026	5,590
Tusayan	\$3,696	558	Taylor	\$27,237	4,112
Williams	\$20,023	3,023	Winslow	\$63,952	9,655
Gila County			Pima County		
Globe	\$49,890	7,532	Marana	\$231,571	34,961
Hayden	\$4,385	662	Oro Valley	\$271,645	41,011
Miami	\$12,168	1,837	Sahuarita	\$167,308	25,259
Payson	\$101,349	15,301	South Tucson	\$37,437	5,652
Star Valley	\$15,301	2,310	Tucson	\$3,445,095	520,116
Winkelman	\$2,338	353	Pinal County	. , ,	,
Graham County	+-,		Apache Junction	\$237,394	35,840
Pima	\$15,811	2,387	Casa Grande	\$321,720	48,571
Safford	\$63,362	9,566	Coolidge	\$78,325	11,825
Thatcher	\$32,224	4,865	Eloy	\$110,159	16,631
Greenlee County	Ψ02,224	4,000	Florence	\$169,143	25,536
Clifton	\$21,931	3,311	Kearny	\$12,916	1,950
Duncan	\$4,610	696	Mammoth	\$9,445	1,426
La Paz County	ψ4,010	090	Maricopa	\$288,012	43,482
Parker	\$20,421	3,083	Superior	\$18,791	2,837
Quartzsite	\$24,355			. ,	2,031
	φ24,333	3,677	Santa Cruz Count		20.027
Maricopa County	¢ E04.070	70 000	Nogales	\$138,018	20,837
Avondale	\$504,978	76,238	Patagonia	\$6,047	913
Buckeye	\$336,988	50,876	Yavapai County	#70.000	40.070
Carefree	\$22,276	3,363	Camp Verde	\$72,020	10,873
Cave Creek	\$33,218	5,015	Chino Valley	\$71,649	10,817
Chandler	\$1,564,009	236,123	Clarkdale	\$27,137	4,097
El Mirage	\$210,614	31,797	Cottonwood	\$74,616	11,265
Fountain Hills	\$148,960	22,489	Dewey-Humboldt	\$25,793	3,894
Gila Bend	\$12,731	1,922	Jerome	\$2,941	444
Gilbert	\$1,380,731	208,453	Prescott	\$263,908	39,843
Glendale	\$1,501,733	226,721	Prescott Valley	\$257,145	38,822
Goodyear	\$432,362	65,275	Sedona	\$66,442	10,031
Guadalupe	\$36,583	5,523	Yuma County		
Litchfield Park	\$36,271	5,476	San Luis	\$168,938	25,505
Mesa	\$2,908,078	439,041	Somerton	\$94,633	14,287
Paradise Valley	\$84,916	12,820	Wellton	\$19,090	2,882
Peoria	\$1,020,481		Yuma	\$616,428	93,064
		154,065	i ullia	φυ10,420	93,004
Phoenix	\$9,575,439	1,445,632	TOTAL	¢ 22 200 00 4	E 000 700
Queen Creek	\$174,607	26,361	TOTAL	\$ 33,268,934	5,022,708

TABLE 4 County Tax Collections February 2013

									Sports &	
	Capital		Hospital/					RV	Tourism	
	Projects	Excise	Health Svc	Jail	Judgment	Rental Car	Road	Surcharge	Authority	Stadium
Apache		\$ 68,313								
Cochise		\$ 534,044								
Coconino	\$ 184,915	\$ 740,091		\$ 739,528						
Gila		\$ 219,581					\$ 227,407			
Graham		\$ 153,863								
Greenlee		\$ 176,475								
La Paz		\$ 135,118	\$ 6	\$ 135,118	\$ 134,846					
Maricopa				\$ 10,009,665		\$ 285,023	\$ 27,236,098		\$ 2,189,337	\$ 3
Mohave		\$ 460,251								
Navajo		\$ 479,520								
Pima						\$ 325,876	\$ 5,793,024	\$ 23,387		
Pinal		\$ 1,044,778	\$ 208,329				\$ 1,087,416			
Santa Cruz		\$ 202,440		\$ 202,285						
Yavapai		\$ 1,042,857		\$ 521,427						
Yuma	\$ 205	\$ 1,002,242	\$ 199,598	\$ 1,002,243						