

# Transaction Privilege Use and Severance Tax

## Major Features

Arizona's transaction privilege, use and severance taxes are imposed on the privilege of transacting business in the state. The rates range from one percent (cities), to 5.5 percent, depending on the type of business, with most rates at 5 percent (Refer to Table 5). Approximately 148,000 accounts collectively remitted gross revenues exceeding \$4.0 billion during the 1999-2000 fiscal year for transaction privilege, use and severance tax revenues (Refer to Table 4).

## Severance Tax

A severance tax is imposed in lieu of a transaction privilege tax on the businesses of mining metalliferous mineral and severing timber. The severance rates are 2.5 percent on mining metalliferous minerals, \$2.13 per thousand board feet (Ponderosa) and \$1.51 per thousand board feet (other) on timbering, effective January 1995 (Refer to Table 5).

## Distribution

The total of transaction privilege and rental occupancy taxes creates a tax base that is divided into two parts, distribution base and non-shared. The distribution base portion is divided among municipalities (25%), counties (40.51%), and the state general fund (34.49%). The non-shared portion is deposited directly to the state general fund (Refer to Tables 7 and 8). Beginning with November 1999 returns, mining severance collections are fully distributed to municipalities (38.16%) and counties (61.84%). Mining severance returns for prior periods are distributed in the same manner as transaction privilege tax. Use tax is deposited only to the state general fund.

## Use Tax

A five (5) percent use tax is imposed on the purchase price of tangible personal property when a transaction privilege or sales tax equal to or greater than the Arizona rate was not paid. A use tax collection responsibility is imposed on retailers whose activities in the state are insufficient to require them to pay transaction privilege tax but are nonetheless substantial enough to fall outside the protective umbrella of the United States Constitutional provision governing interstate commerce. Firms without nexus may also voluntarily collect use tax for the benefit of their customers.

## Municipal Privilege and Use Tax

DOR collects transaction privilege and use tax for 75 Arizona cities and towns at no charge to the municipalities. This is a service to the cities and to the taxpaying community who are therefore able to combine their reporting requirements on a single form and payment to a single governmental entity. Weekly distribution checks are processed after the Department collects the local taxes (Refer to Tables 26 and 27).

## County Tax and Surcharge Collection

Of the 15 counties in Arizona, 14 levy some type of county tax or surcharge (Refer to Table 4). These taxes or surcharges are collected by the DOR. The rental car surcharge is imposed only in Maricopa and Pima Counties. A tax on hotels located in unincorporated areas of the county is levied in Pima county.

Of the 14 counties with statutory authority to impose an excise tax, all 14 do so. By statute, Maricopa County may not impose an excise tax. Although subject to voter approval, any county may levy a transportation excise tax or road tax. Only three counties, Gila, Maricopa, and Pinal, do so.

The three other types of county excise tax options are a hospital tax, a jail tax, and a stadium tax. Currently, no county imposes a hospital tax, although Gila County had one in the past. La Paz, Yuma, Coconino, and Maricopa counties have a jail tax.

**TABLE 4**  
**GROSS TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS**  
**FY96 THROUGH FY00**

<i>SOURCE</i>	<i>1995-96</i>	<i>1996-97</i>	<i>1997-98</i>	<i>1998-99</i>	<i>1999-00</i>
Distribution Base	\$932,785,294	\$961,057,490	\$1,015,306,840	\$1,089,625,165 (7)	\$1,195,140,016
Nonshared	1,664,404,371	1,749,001,893	1,875,579,736	2,042,232,511 (7)	2,230,332,220
Use Tax	114,578,165	120,133,210	136,868,591	148,043,174 (7)	176,566,264
<b><i>SUBTOTAL</i></b>	<b><i>\$2,711,767,830</i></b>	<b><i>\$2,830,192,594</i></b>	<b><i>\$3,027,755,167</i></b>	<b><i>\$3,279,900,850</i></b>	<b><i>\$3,602,038,500</i></b>
Undistributed Estimated	2,541,811	10,550,062	5,262,078	11,668,636	12,392,607
911 Excise Tax	6,068,018	6,668,099	7,652,326	8,084,729	7,846,057
Telecommunications Devices (2)	5,355,897	4,284,353	4,908,914	5,158,289	4,960,224
Poison Control Fund (2)	-----	1,584,624	1,815,626	1,907,860	1,834,603
911 Wireless Service	-----	-----	722,736 (1)	1,181,481	1,507,573
Municipal Water	1,842,707	1,909,981	1,891,072	1,957,725	2,081,879
Environmentally Hazardous Products (3)	3,434	1,825	784	536	980
Waste Tire Accounts					
Receivable Collections	90,226	44,476	105,094	62,946	25,739
Less Collection Fees	(2,353)	(1,447)	(2,255)	(1,521)	(2,682)
<b><i>GROSS STATE COLLECTIONS</i></b>	<b><i>\$2,727,667,569</i></b>	<b><i>\$2,855,234,567</i></b>	<b><i>\$3,050,111,543</i></b>	<b><i>\$3,309,921,530</i></b>	<b><i>\$3,632,685,479</i></b>
Municipal Privilege Tax	144,906,332	165,626,632	180,932,433	202,218,016	230,976,587
Pima County Hotel Tax	983,349	1,753,984	2,378,163	2,437,787	2,625,508
Maricopa County Rental Car Surcharge	4,804,196	5,414,582	5,376,877	5,405,493	5,734,678
Pima County Rental Car Surcharge	980,508	1,339,483	1,384,659	1,388,744	1,476,750
Pima County R.V. Surcharge	-----	-----	182,205 (1)	218,359	212,849
Apache County Excise Tax	835,424	534,377	582,718	638,649	1,862,479
Cochise County Excise Tax	3,659,101	3,772,539	4,058,429	4,311,066	4,853,891
Coconino County Excise Tax	7,251,865	7,704,895	7,742,012	8,085,596	8,876,866
Coconino County Jail Tax	-----	3 (4)	4,121,136	4,793,744	5,261,397
Gila County Excise Tax	2,151,910	2,300,006	2,357,618	2,350,334	2,311,624
Gila County Hospital Tax (5)	181	4,949	3,054	7,003	92
Gila County Transportation	2,150,484	2,305,943	2,396,123	2,423,201	2,377,944
Graham County Excise Tax	943,456	1,040,605	1,128,771	1,172,236	1,188,238
Greenlee County Excise Tax	682,180	710,060	632,440	546,749	563,020
La Paz County Excise Tax	644,038	700,123	691,178	777,423	806,441
La Paz County Jail Tax	646,434	701,774	692,383	776,444	807,563
Maricopa County Road Tax	178,413,347	192,257,496	209,263,453	229,470,201	248,595,990
Maricopa County Stadium Tax (6)	86,070,456	95,305,067	50,550,929	437,677	150,336
Maricopa County Jail Tax	-----	-----	-----	34,290,683 (1)	91,054,451
Mohave County Excise Tax	-----	-----	-----	-----	1,608,620 (1)
Navajo County Excise Tax	3,523,534	3,728,365	3,964,486	4,372,839	4,655,169
Pinal County Excise Tax	4,826,223	4,870,703	5,076,787	5,698,428	6,149,485
Pinal County Road Tax	4,875,671	5,038,788	5,232,966	6,072,244	6,575,202
Santa Cruz County Excise Tax	1,555,219	1,591,778	1,725,137	1,847,305	1,918,653
Yavapai County Excise Tax	6,759,039	7,388,825	7,696,746	8,565,735	9,571,900
Yuma County Excise Tax	5,564,375	5,693,042	6,252,408	6,638,969	6,965,025
Yuma County Jail Tax	2,319,841 (1)	5,607,874	6,241,927	6,617,655	6,950,571
<b><i>COUNTY AND CITY COLLECTIONS</i></b>	<b><i>464,547,163</i></b>	<b><i>515,391,892</i></b>	<b><i>510,665,036</i></b>	<b><i>541,562,578</i></b>	<b><i>654,131,327</i></b>
<b><i>TOTAL DEPARTMENT OF</i></b>					
<b><i>REVENUE RECEIPTS</i></b>	<b><i>\$3,192,214,733</i></b>	<b><i>\$3,370,626,459</i></b>	<b><i>\$3,560,776,579</i></b>	<b><i>\$3,851,484,108</i></b>	<b><i>\$4,286,816,806</i></b>

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

(2) Beginning FY97, a portion of the telecommunication services excise tax is to be deposited in the Poison Control Fund.

(3) Environmentally Hazardous Products was repealed September 1, 1992. All amounts received are for prior tax periods.

(4) Remitted in FY97 although the Coconino County Jail Tax was not imposed until July 1, 1997.

(5) Gila County Hospital Tax ended effective March 31, 1993.

(6) Maricopa County Stadium Tax ended effective December 1, 1997.

(7) Corrected Figure.

Figures may not add to total due to rounding.

**TABLE 5**  
**STATE TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX RATES**  
**FISCAL YEAR 1999-00**

<i>TAXABLE ACTIVITIES</i>	<i>DISTRIBUTION BASE</i>	<i>NONSHARED</i>	<i>TOTAL TAX</i>
1. Transporting and Towing	1%	4%	5%
2. Nonmetalliferous Mining, Oil and Gas Production	1%	2.125%	3.125%
4. Utilities	1%	4%	5%
5. Communications	1%	4%	5%
6. Railroads and Aircraft	1%	4%	5%
7/8. Private Car/Pipelines	1%	4%	5%
9. Publishing	1%	4%	5%
10. Printing	1%	4%	5%
11. Restaurants and Bars	2%	3%	5%
12. Amusements	2%	3%	5%
14. Personal Property Rentals	2%	3%	5%
15. Contracting (Material only) (1)	1%	4%	5%
17. Retail	2%	3%	5%
19. Mining Severance (2)	2.5%	0%	2.5%
21. Timbering Severance - Ponderosa (per thousand board feet)	\$1.704	\$0.426	\$2.13
22. Timbering Severance - Other (per thousand board feet)	\$1.208	\$0.302	\$1.51
25. Hotel/Motel Tax	2.75%	2.75%	5.5%
28. Rental Occupancy Tax	2%	1%	3%
29/30. Use and Use Inventory Tax	0%	5%	5%
47. Membership Camping	2%	3%	5%
49. Jet Fuel (per gallon)	\$0.0122	\$0.0183	\$0.0305
51. Jet Fuel Use ( per gallon)	\$0.0000	\$0.0305	\$0.0305

(1) Most Contracting activity is covered under class 15, at a 5% total tax rate. Other classes at lower rates exist.

(2) Effective December 1,1999, Mining Severance is 100% distribution base.

**TABLE 6  
NET TAXABLE SALES  
BY TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX CLASSIFICATIONS (1)  
FY96 THROUGH FY00**

CLASSIFICATION	% OF		% OF		% OF		% OF		% OF	
	1995-96	TOTAL	1996-97	TOTAL	1997-98	TOTAL	1998-99	TOTAL	1999-00	TOTAL
Transportation										
and Towing	\$61,901,782	0.11	\$57,961,936	0.10	\$64,281,736	0.11	\$58,302,201	0.09	\$56,620,330	0.08
Mining, Oil & Gas	76,861,456	0.14	169,155,678	0.28	190,472,916	0.31	204,730,724	0.31	193,933,697	0.27
Mining Severance (7)	1,642,341,930	2.90	1,082,132,524	1.82	1,082,898,418	1.77	749,256,686	1.14	481,582,634	0.66
Timber Severance (4)	828,786	0.00 (6)	591	0.00 (6)	(781)	(0.00) (6)	(439)	(0.00) (6)	0	0.00
Utilities	4,602,039,811	8.13	4,662,480,209	7.82	4,923,557,931	8.05	5,066,644,493	7.72	5,268,207,981	7.27
Communications	1,466,477,187	2.59	1,649,990,337	2.77	1,919,236,806	3.14	2,153,027,806	3.28	2,453,093,781	3.39
Railroads and										
Aircraft	43,465,806	0.08	29,733,732	0.05	36,688,382	0.06	36,057,579	0.05	32,885,789	0.05
Private Car and										
Pipelines	13,510,454	0.02	19,794,063	0.03	12,773,763	0.02	15,556,192	0.02	5,612,007	0.01
Publishing	117,917,563	0.21	110,799,161	0.19	110,592,575	0.18	119,042,396	0.18	112,357,871	0.16
Job Printing	385,721,914	0.68	389,731,586	0.65	405,093,470	0.66	418,739,698	0.64	418,677,603	0.58
Local Advertising (2)	(6,684)	(0.00) (6)	23,610	0.00 (6)	0	0.00	(1,614)	(0.00) (6)	27,476	0.00
Restaurants and Bars	4,517,382,481	7.98	4,779,737,978	8.02	5,095,503,749	8.33	5,476,712,938	8.34	5,976,371,272	8.25
Amusements	456,982,278	0.81	622,830,551	1.04	672,756,982	1.10	680,140,832	1.04	758,823,163	1.05
Commercial Lease (5)	3,232,661,866	5.71	3,541,062,085	5.94	386,199,867	0.63	(133,063,779)	(0.20)	659,198,999	0.91
Personal Property										
Rentals	2,251,641,707	3.98	2,550,874,941	4.28	2,909,345,629	4.76	3,170,337,708	4.83	3,412,995,935	4.71
Contracting	7,188,830,267	12.70	7,777,804,418	13.05	8,568,022,267	14.00	10,021,561,060	15.27	10,847,157,383	14.98
Feed Wholesale (3)	(25,299,955)	(0.04)	(11,277,823)	(0.02)	(6,707,034)	(0.01)	269,821	0.00 (6)	382,271	0.00
Retail	26,909,647,587	47.53	28,256,623,024	47.40	30,469,141,007	49.80	32,964,475,378	50.22	36,403,861,655	50.27
Hotel/Motel	1,392,849,889	2.46	1,527,986,437	2.56	1,609,506,373	2.63	1,679,514,834	2.56	1,818,473,902	2.51
Rental Occupancy Tax	3,535,325	0.01	3,292,311	0.01	4,211,147	0.01	3,930,929	0.01	3,733,808	0.01
Use Tax	2,279,300,746	4.03	2,392,015,677	4.01	2,729,476,046	4.46	2,951,224,001	4.50	3,514,612,988	4.85
Membership Camping										

**TABLE 7**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS BY CLASS**  
**FY99 – FY00**

<i>CLASSIFICATION</i>	<i>DISTRIBUTION BASE</i>	<i>NONSHARED</i>	<i>TOTAL COLLECTIONS</i>
Transporting and Towing	\$566,203	\$2,264,813	\$2,831,017
Nonmetal Mining, Oil and Gas	1,939,337	4,121,091	6,060,428
Mining Severance (4)	10,545,800	1,493,766	12,039,566
Timbering Severance	0	0	0
Timbering Severance - Ponderosa	6,767	1,692	8,459
Timbering Severance - Other	3,570	893	4,463
Utilities	52,682,080	210,728,319	263,410,399
Communications	24,530,938	98,123,751	122,654,689
Railroads and Aircraft	328,858	1,315,432	1,644,289
Private Car and Pipelines	56,120	224,480	280,600
Publishing	1,123,579	4,494,315	5,617,894
Printing	4,186,776	16,747,104	20,933,880
Restaurants and Bars	119,527,423	179,290,176	298,817,599
Amusements	15,176,463	22,764,695	37,941,158
Commercial Lease (3)	7,732,800	6,796,567	14,529,367
Rentals of Personal Property	68,259,918	102,389,879	170,649,797
Contracting	108,471,570	433,886,223	542,357,793
Feed Wholesale (2)	956	837	1,793
Retail	727,893,662	1,092,298,949	1,820,192,612
Local Advertising (1)	275	69	343
Hotel/Motel	50,008,090	50,007,975	100,016,065
Rental Occupancy Tax	74,680	37,335	112,014
Use Tax	0	175,730,649	175,730,649
License Fees	0	471,475	471,475
Membership Camping	28,225	42,338	70,563
Jet Fuel Tax	2,078,906	3,118,360	5,197,266
Jet Fuel Use Tax	0	835,615	835,615
Non Sufficient Funds	0	39,938	39,938
Telecommunications Service Assistance	(82,749)	(330,995)	(413,744)
Miscellaneous Fees	0	2,879	2,879
Utilities Credit	0	0	0
Administrative Adjustment (5)	(232)	(135)	(367)
<b>TOTAL</b>	<b>\$1,195,140,016</b>	<b>\$2,406,898,484</b>	<b>\$3,602,038,500</b>

(1) Local Advertising was phased out on January 1, 1986.

(2) Feed Wholesale dropped to 0% effective July 17, 1994 and was repealed effective October 1, 1994.

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

(4) Effective December 1, 1999, Mining Severance is 100% distribution base.

(5) Includes unadjusted figure that will be corrected in FY01.

Does not reflect the balance of undistributed estimated payments at the end of FY 00.

Figures may not add to total due to rounding.

**TABLE 8  
DISTRIBUTION OF TRANSACTION PRIVILEGE, USE  
AND SEVERANCE TAX COLLECTIONS  
FY99 – FY00**

Net Regular to State General Fund	\$2,817,525,828
Net Estimated Payments to General Fund	12,392,607
Net to Cities	299,386,513
Net to Counties	485,126,158
911 Excise, 911 Wireless, Telecommunications Devices, Poison Control Fund, Municipal Water and Environmentally Hazardous Products, and Waste Tire Accounts Receivable Collections	18,257,054
Less Collection Fees	(2,682)
<b><i>TOTAL GROSS COLLECTIONS</i></b>	<b><i>\$3,632,685,479</i></b>

Figures may not add to total due to rounding.

**TABLE 9**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN APACHE COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>CALCULATED NET TAXABLE INCOME</i>	<i>% CHANGE FROM FY98/99</i>	<i>COLLECTIONS</i>
Utilities	\$11,299,373	3.2%	\$564,969
Communications	11,087,469	5.8%	554,373
Publishing	605,390	56.2%	30,270
Restaurants and Bars	9,574,485	3.2%	478,724
Amusements	390,502	-6.3%	19,525
Rentals of Personal			
Property	2,893,605	-68.6%	144,680
Contracting (All)	35,115,932	109.1%	1,755,795
Retail	128,304,057	137.1%	6,415,203
Hotel/Motel	10,709,936	33.7%	589,046
Other Taxable Activities	595,913,522	N/A	14,218,302
<b>TOTAL</b>	<b>\$805,894,272</b>	<b>455.6% (2)</b>	<b>\$24,770,888</b>

**NUMBER OF ACCOUNTS**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>
Utilities	21	22	25
Communications	96	87	85
Publishing	15	14	13
Restaurants and Bars	76	74	70
Amusements	16	13	11
Rentals of Personal			
Property	160	175	179
Contracting (All)	226	240	279
Retail	995	999	1,027
Hotel/Motel	56	54	54
Other Taxable Activities	407	381	489
<b>TOTAL</b>	<b>2,068</b>	<b>2,059</b>	<b>2,232</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications Service Assistance, Subpoena Fees and Utilities Credit are not included.

(2) Increase due to unusual activity during FY00.

Figures may not add to total due to rounding.

**TABLE 10**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN COCHISE COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>CALCULATED NET TAXABLE INCOME</i>	<i>% CHANGE FROM FY98/99</i>	<i>COLLECTIONS</i>
Utilities	\$103,332,990	4.1%	\$5,166,650
Communications	45,279,904	16.4%	2,263,995
Publishing	1,640,654	3.1%	82,033
Printing/Advertising	1,340,585	25.4%	67,029
Restaurants and Bars	80,734,354	15.5%	4,036,718
Amusements	5,862,013	15.9%	293,101
Rentals of Personal			
Property	19,588,860	4.7%	979,443
Contracting (All)	164,277,016	31.5%	8,213,851
Retail	511,541,066	8.9%	25,577,053
Hotel/Motel	23,702,634	16.6%	1,303,645
Other Taxable Activities	39,796,822	1.1%	2,018,093
<b>TOTAL</b>	<b>\$997,096,898</b>	<b>12.2%</b>	<b>\$50,001,610</b>

**NUMBER OF ACCOUNTS**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>
Utilities	45	44	48
Communications	149	136	133
Publishing	23	21	21
Printing/Advertising	25	27	27
Restaurants and Bars	338	322	341
Amusements	75	75	79
Rentals of Personal			
Property	400	412	418
Contracting (All)	728	755	753
Retail	3,222	3,237	3,238
Hotel/Motel	133	135	138
Other Taxable Activities	1,223	806	845
<b>TOTAL</b>	<b>6,361</b>	<b>5,970</b>	<b>6,041</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications Service Assistance, Subpoena Fees and Utilities Credit are not included.  
 Figures may not add to total due to rounding.

**TABLE 11  
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)  
IN COCONINO COUNTY FOR THE PERIOD BEGINNING  
JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>CALCULATED NET TAXABLE INCOME</i>	<i>% CHANGE FROM FY98/99</i>	<i>COLLECTIONS</i>
Non Metal Mining/Mining Severance	\$3,295,796	14.3%	\$102,994
Utilities	104,752,427	2.6%	5,237,621
Communications	65,265,428	20.8%	3,263,271
Publishing	3,109,403	2.3%	155,470
Printing/Advertising	3,063,412	-20.0%	153,171
Restaurants and Bars	236,314,649	8.5%	11,815,732
Amusements	29,070,955	-18.5%	1,453,548
Rentals of Personal			
Property	56,696,444	14.7%	2,834,822
Contracting (All)	275,608,786	22.4%	13,780,439
Retail	797,019,053	13.2%	39,850,953
Hotel/Motel	180,660,555	8.2%	9,936,331
Other Taxable Activities	67,900,125	3.3%	3,401,863
<b>TOTAL</b>	<b>\$1,822,757,034</b>	<b>11.8%</b>	<b>\$91,986,215</b>

**NUMBER OF ACCOUNTS**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>
Non Metal Mining/Mining Severance	14	16	15
Utilities	42	41	39
Communications	177	167	169
Publishing	43	37	39
Printing/Advertising	49	43	41
Restaurants and Bars	451	430	426
Amusements	100	105	95
Rentals of Personal			
Property	560	549	550
Contracting (All)	1,201	1,219	1,350
Retail	3,935	3,892	3,810
Hotel/Motel	251	251	239
Other Taxable Activities	1,611	1,049	1,128
<b>TOTAL</b>	<b>8,434</b>	<b>7,799</b>	<b>7,901</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications, Service Assistance, Subpoena Fees and Utilities Credit are not included.  
Figures may not add to total due to rounding.

**TABLE 12  
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)  
IN GILA COUNTY FOR THE PERIOD BEGINNING  
JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>CALCULATED NET TAXABLE INCOME</i>	<i>% CHANGE FROM FY98/99</i>	<i>COLLECTIONS</i>
Utilities	\$80,173,916	-1.3%	\$4,008,696
Communications	20,587,752	30.4%	1,029,388
Publishing	1,026,359	-15.8%	51,318
Printing/Advertising	670,902	-16.0%	33,545
Restaurants and Bars	43,752,567	4.4%	2,187,628
Amusements	1,969,528	4.5%	98,476
Rentals of Personal Property	12,030,405	-14.4%	601,520
Contracting (All)	73,769,704	-17.1%	3,688,485
Retail	220,271,939	4.4%	11,013,597
Hotel/Motel	9,336,802	-1.7%	513,524
Other Taxable Activities	8,370,796	-88.8%	878,173
<b>TOTAL</b>	<b>\$471,960,669</b>	<b>-12.7%</b>	<b>\$24,104,350</b>

**NUMBER OF ACCOUNTS**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>
Utilities	26	32	33
Communications	127	124	124
Publishing	20	13	15
Printing/Advertising	14	22	16
Restaurants and Bars	185	180	165
Amusements	47	41	43
Rentals of Personal Property	285	293	289
Contracting (All)	629	710	711
Retail	1,833	1,862	1,809
Hotel/Motel	64	66	68
Other Taxable Activities	733	491	576
<b>TOTAL</b>	<b>3,963</b>	<b>3,834</b>	<b>3,849</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications Service Assistance, Subpoena Fees and Utilities Credit are not included.  
Figures may not add to total due to rounding.

**TABLE 13**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN GRAHAM COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i><b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b></i>	<i><b>CALCULATED NET TAXABLE INCOME</b></i>	<i><b>% CHANGE FROM FY98/99</b></i>	<i><b>COLLECTIONS</b></i>
Communications	\$10,918,362	26.8%	\$545,918
Restaurants and Bars	17,522,235	2.3%	876,112
Rentals of Personal Property	5,509,851	-9.9%	275,493
Contracting (All)	37,327,301	-1.5%	1,866,365
Retail	140,919,272	6.1%	7,045,839
Other Taxable Activities	39,438,937	-17.6%	1,989,602
<b><i>TOTAL</i></b>	<b><i>\$251,635,958</i></b>	<b><i>0.5%</i></b>	<b><i>\$12,599,328</i></b>

***NUMBER OF ACCOUNTS***

<i><b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b></i>	<i><b>FY 1998</b></i>	<i><b>FY 1999</b></i>	<i><b>FY 2000</b></i>
Communications	93	96	87
Restaurants and Bars	71	67	71
Rentals of Personal Property	178	177	182
Contracting (All)	217	233	228
Retail	997	1,021	996
Other Taxable Activities	484	417	443
<b><i>TOTAL</i></b>	<b><i>2,040</i></b>	<b><i>2,011</i></b>	<b><i>2,007</i></b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications Service Assistance, Subpoena Fees and Utilities Credit are not included.  
 Figures may not add to total due to rounding.

**TABLE 14  
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)  
IN GREENLEE COUNTY FOR THE PERIOD BEGINNING  
JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i><b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b></i>	<i><b>CALCULATED NET TAXABLE INCOME</b></i>	<i><b>% CHANGE FROM FY98/99</b></i>	<i><b>COLLECTIONS</b></i>
Communications	\$3,220,779	-0.3%	\$161,039
Restaurants and Bars	3,662,462	12.9%	183,123
Rentals of Personal Property	748,340	17.3%	37,417
Contracting (All)	7,513,280	-20.9%	375,664
Retail	49,943,398	19.1%	2,497,170
Other Taxable Activities	308,144,894	-14.0%	8,967,648
<b>TOTAL</b>	<b>\$373,233,153</b>	<b>-10.5%</b>	<b>\$12,222,061</b>

***NUMBER OF ACCOUNTS***

<i><b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b></i>	<i><b>FY 1998</b></i>	<i><b>FY 1999</b></i>	<i><b>FY 2000</b></i>
Communications	66	60	52
Restaurants and Bars	29	24	23
Rentals of Personal Property	66	74	82
Contracting (All)	88	71	68
Retail	374	387	373
Other Taxable Activities	199	181	193
<b>TOTAL</b>	<b>822</b>	<b>797</b>	<b>791</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications Service Assistance, Subpoena Fees and Utilities Credit are not included.  
Figures may not add to total due to rounding.

**TABLE 15**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN LA PAZ COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i><b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b></i>	<i><b>CALCULATED NET TAXABLE INCOME</b></i>	<i><b>% CHANGE FROM FY98/99</b></i>	<i><b>COLLECTIONS</b></i>
Utilities	\$15,045,434	5.8%	\$752,272
Communications	4,352,288	-25.3%	217,614
Publishing	539,682	55.8%	26,984
Restaurants and Bars	22,333,826	9.2%	1,116,691
Amusements	406,880	41.6%	20,344
Rentals of Personal Property	4,222,447	-24.3%	211,122
Contracting (All)	17,698,624	-7.6%	884,931
Retail	88,931,973	3.0%	4,446,599
Hotel/Motel	5,069,503	21.1%	278,823
Other Taxable Activities	5,445,511	14.1%	272,567
<b>TOTAL</b>	<b>\$164,046,167</b>	<b>1.8%</b>	<b>\$8,227,947</b>

**NUMBER OF ACCOUNTS**

<i><b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b></i>	<i><b>FY 1998</b></i>	<i><b>FY 1999</b></i>	<i><b>FY 2000</b></i>
Utilities	15	16	18
Communications	97	89	91
Publishing	14	15	13
Restaurants and Bars	116	93	102
Amusements	17	17	15
Rentals of Personal Property	188	197	200
Contracting (All)	196	227	212
Retail	2,022	1,982	1,865
Hotel/Motel	61	63	55
Other Taxable Activities	443	351	447
<b>TOTAL</b>	<b>3,169</b>	<b>3,050</b>	<b>3,018</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications Service Assistance, Subpoena Fees and Utilities Credit are not included.  
 Figures may not add to total due to rounding.

**TABLE 16**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN MARICOPA COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i><b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b></i>	<i><b>CALCULATED NET TAXABLE INCOME</b></i>	<i><b>% CHANGE FROM FY98/99</b></i>	<i><b>COLLECTIONS</b></i>
Non Metal Mining/Mining Severance	\$45,770,811	10.1%	\$1,429,890
Utilities	3,287,071,297	4.9%	164,353,565
Communications	1,695,065,476	14.7%	84,753,274
Publishing	72,714,116	-8.1%	3,635,706
Printing/Advertising	342,012,925	-0.4%	17,099,616
Restaurants and Bars	3,999,764,301	9.7%	199,988,215
Amusements	568,816,219	14.8%	28,440,811
Rentals of Personal Property	2,667,303,863	7.0%	133,365,193
Contracting (All)	7,423,594,479	5.0%	371,179,724
Retail	24,963,134,535	10.5%	1,248,156,488
Hotel/Motel	1,079,194,883	4.7%	59,355,719
Other Taxable Activities	2,869,857,568	27.0%	142,637,724 (2)
<b>TOTAL</b>	<b>\$49,014,300,474</b>	<b>9.8%</b>	<b>\$2,454,395,925</b>

**NUMBER OF ACCOUNTS**

<i><b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b></i>	<i><b>FY 1998</b></i>	<i><b>FY 1999</b></i>	<i><b>FY 2000</b></i>
Non Metal Mining/Mining Severance	47	41	57
Utilities	132	131	146
Communications	592	618	589
Publishing	387	366	360
Printing/Advertising	1,068	1,056	1,022
Restaurants and Bars	5,100	5,151	5,213
Amusements	773	722	740
Rentals of Personal Property	3,121	3,036	2,950
Contracting (All)	10,544	11,161	11,576
Retail	44,888	44,760	43,693
Hotel/Motel	585	613	606
Other Taxable Activities	20,177	10,989	10,910
<b>TOTAL</b>	<b>87,414</b>	<b>78,644</b>	<b>77,862</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications Service Assistance, Subpoena Fees and Utilities Credit are not included.

(2) Includes an unadjusted figure that will be corrected in FY01.

Figures may not add to total due to rounding.

**TABLE 17**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN MOHAVE COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>CALCULATED NET TAXABLE INCOME</i>	<i>% CHANGE FROM FY98/99</i>	<i>COLLECTIONS</i>
Utilities	\$141,942,896	3.3%	\$7,097,145
Communications	42,971,243	8.6%	2,148,562
Publishing	2,285,625	5.6%	114,281
Printing/Advertising	4,064,447	9.6%	203,222
Restaurants and Bars	133,855,953	7.9%	6,692,798
Amusements	14,735,622	6.8%	736,781
Rentals of Personal Property	50,281,669	21.0%	2,514,083
Contracting (All)	272,356,336	15.3%	13,617,817
Retail	848,673,940	10.9%	42,433,697
Hotel/Motel	34,024,755	11.4%	1,871,362
Other Taxable Activities	52,822,597	9.3%	2,577,127
<b>TOTAL</b>	<b>\$1,598,015,084</b>	<b>10.8%</b>	<b>\$80,006,876</b>

**NUMBER OF ACCOUNTS**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>
Utilities	48	49	49
Communications	79	90	112
Publishing	25	28	29
Printing/Advertising	36	37	42
Restaurants and Bars	400	388	403
Amusements	71	74	64
Rentals of Personal Property	537	545	535
Contracting (All)	1,197	1,203	1,259
Retail	4,175	4,167	4,203
Hotel/Motel	141	152	145
Other Taxable Activities	1,750	1,001	1,140
<b>TOTAL</b>	<b>8,459</b>	<b>7,734</b>	<b>7,981</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications Service Assistance, Subpoena Fees and Utilities Credit are not included.

Figures may not add to total due to rounding.

**TABLE 18**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN NAVAJO COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>CALCULATED NET TAXABLE INCOME</i>	<i>% CHANGE FROM FY98/99</i>	<i>COLLECTIONS</i>
Utilities	\$54,424,249	2.9%	\$2,721,212
Communications	35,082,723	3.9%	1,754,136
Publishing	1,902,742	54.4%	95,137
Restaurants and Bars	59,207,282	6.8%	2,960,364
Amusements	3,595,921	4.2%	179,796
Rentals of Personal			
Property	17,402,505	3.2%	870,125
Contracting (All)	112,530,124	0.3%	5,626,506
Retail	556,907,867	9.2%	27,845,393
Hotel/Motel	31,972,238	30.6%	1,758,473
Other Taxable Activities	188,876,730	76.0%	7,623,198
<b>TOTAL</b>	<b>\$1,061,902,382</b>	<b>15.7%</b>	<b>\$51,434,342</b>

**NUMBER OF ACCOUNTS**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>
Utilities	44	43	39
Communications	127	130	131
Publishing	18	17	20
Restaurants and Bars	228	203	201
Amusements	42	44	44
Rentals of Personal			
Property	347	343	342
Contracting (All)	685	722	770
Retail	2,255	2,292	2,243
Hotel/Motel	148	149	144
Other Taxable Activities	834	624	689
<b>TOTAL</b>	<b>4,728</b>	<b>4,567</b>	<b>4,623</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications Service Assistance, Subpoena Fees and Utilities Credit are not included.

Figures may not add to total due to rounding.

**TABLE 19**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN PIMA COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>CALCULATED NET TAXABLE INCOME</i>	<i>% CHANGE FROM FY98/99</i>	<i>COLLECTIONS</i>
Non Metal Mining/Mining Severance	\$100,883,736	-32.4%	\$2,588,798
Utilities	909,500,581	3.8%	45,475,029
Communications	326,141,729	6.3%	16,307,086
Publishing	17,679,909	12.9%	883,995
Printing/Advertising	54,062,975	1.6%	2,703,149
Restaurants and Bars	939,168,087	6.2%	46,958,052
Amusements	88,921,386	13.1%	4,446,069
Rentals of Personal			
Property	414,246,984	9.1%	20,712,349
Contracting (All)	1,478,334,821	19.2%	73,916,741
Retail	5,613,804,496	9.7%	280,690,117
Hotel/Motel	287,817,975	5.7%	15,829,989
Other Taxable Activities	381,455,562	18.5%	16,820,836
<b>TOTAL</b>	<b>\$10,612,018,240</b>	<b>9.5%</b>	<b>\$527,332,212</b>

**NUMBER OF ACCOUNTS**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>
Non Metal Mining/Mining Severance	22	21	24
Utilities	68	67	68
Communications	190	208	196
Publishing	107	109	98
Printing/Advertising	206	207	201
Restaurants and Bars	1,612	1,613	1,574
Amusements	243	235	223
Rentals of Personal			
Property	1,425	1,290	1,257
Contracting (All)	4,053	4,120	4,232
Retail	15,341	14,799	14,567
Hotel/Motel	251	270	266
Other Taxable Activities	5,708	2,468	2,513
<b>TOTAL</b>	<b>29,226</b>	<b>25,407</b>	<b>25,219</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications

Service Assistance, Subpoena Fees and Utilities Credit are not included.

Figures may not add to total due to rounding.

**TABLE 20  
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)  
IN PINAL COUNTY FOR THE PERIOD BEGINNING  
JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i><b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b></i>	<i><b>CALCULATED NET TAXABLE INCOME</b></i>	<i><b>% CHANGE FROM FY98/99</b></i>	<i><b>COLLECTIONS</b></i>
Non Metal Mining/Mining Severance	\$104,378,561	-48.1%	\$2,590,157
Utilities	171,978,463	0.0%	8,598,923
Communications	60,736,169	32.2%	3,036,808
Publishing	2,917,079	-57.9%	145,854
Printing/Advertising	1,902,709	-2.3%	95,135
Restaurants and Bars	92,103,957	0.0%	4,605,198
Amusements	16,335,935	-12.3%	816,797
Rentals of Personal			
Property	29,624,034	31.7%	1,481,202
Contracting (All)	345,785,623	22.6%	17,289,281
Retail	475,895,995	5.8%	23,794,800
Hotel/Motel	14,857,003	-4.0%	817,135
Other Taxable Activities	40,378,898	-14.2%	1,997,807
<b>TOTAL</b>	<b>\$1,356,894,429</b>	<b>0.1%</b>	<b>\$65,269,098</b>

**NUMBER OF ACCOUNTS**

<i><b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b></i>	<i><b>FY 1998</b></i>	<i><b>FY 1999</b></i>	<i><b>FY 2000</b></i>
Non Metal Mining/Mining Severance	29	32	34
Utilities	39	45	48
Communications	142	149	157
Publishing	20	23	26
Printing/Advertising	24	24	25
Restaurants and Bars	317	321	328
Amusements	92	88	80
Rentals of Personal			
Property	408	438	426
Contracting (All)	1,252	1,377	1,452
Retail	3,346	3,367	3,398
Hotel/Motel	98	103	94
Other Taxable Activities	1,231	867	912
<b>TOTAL</b>	<b>6,998</b>	<b>6,834</b>	<b>6,980</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications

Service Assistance, Subpoena Fees and Utilities Credit are not included.

Figures may not add to total due to rounding.

**TABLE 21**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN SANTA CRUZ COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>CALCULATED NET TAXABLE INCOME</i>	<i>% CHANGE FROM FY98/99</i>	<i>COLLECTIONS</i>
Utilities	\$24,585,433	-4.7%	\$1,229,272
Communications	17,368,703	20.9%	868,435
Publishing	183,085	4.4%	9,154
Restaurants and Bars	31,206,862	1.1%	1,560,343
Amusements	1,621,696	-13.5%	81,085
Rentals of Personal Property	13,419,128	13.2%	670,956
Contracting (All)	53,548,191	5.8%	2,677,335
Retail	229,069,691	4.9%	11,453,485
Hotel/Motel	10,322,228	-0.3%	567,723
Other Taxable Activities	16,055,616	24.9%	808,585
<b>TOTAL</b>	<b>\$397,380,633</b>	<b>5.4%</b>	<b>\$19,926,372</b>

**NUMBER OF ACCOUNTS**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>
Utilities	14	11	18
Communications	106	112	110
Publishing	15	11	12
Restaurants and Bars	119	123	124
Amusements	22	23	24
Rentals of Personal Property	299	286	284
Contracting (All)	393	376	410
Retail	1,485	1,489	1,528
Hotel/Motel	26	28	28
Other Taxable Activities	646	454	529
<b>TOTAL</b>	<b>3,125</b>	<b>2,913</b>	<b>3,067</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications Service Assistance, Subpoena Fees and Utilities Credit are not included.  
 Figures may not add to total due to rounding.

**TABLE 22**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN YAVAPAI COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i><b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b></i>	<i><b>CALCULATED NET TAXABLE INCOME</b></i>	<i><b>% CHANGE FROM FY98/99</b></i>	<i><b>COLLECTIONS</b></i>
Non Metal Mining/Mining Severance	\$74,473,049	-13.3%	\$2,061,776
Utilities	163,132,634	3.5%	8,156,632
Communications	65,779,582	21.5%	3,288,979
Publishing	4,883,579	16.8%	244,179
Printing/Advertising	6,089,277	7.6%	304,464
Restaurants and Bars	199,683,282	24.4%	9,984,164
Amusements	17,360,648	6.0%	868,032
Rentals of Personal Property	53,942,708	27.3%	2,697,135
Contracting (All)	362,127,075	11.8%	18,106,354
Retail	959,096,153	12.1%	47,954,808
Hotel/Motel	100,492,643	78.0%	5,527,095
Other Taxable Activities	41,908,173	7.1%	2,094,505
<b>TOTAL</b>	<b>\$2,048,968,802</b>	<b>13.7%</b>	<b>\$101,288,123</b>

**NUMBER OF ACCOUNTS**

<i><b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b></i>	<i><b>FY 1998</b></i>	<i><b>FY 1999</b></i>	<i><b>FY 2000</b></i>
Non Metal Mining/Mining Severance	32	39	28
Utilities	61	62	63
Communications	161	159	166
Publishing	53	53	53
Printing/Advertising	79	72	70
Restaurants and Bars	548	559	553
Amusements	95	95	86
Rentals of Personal Property	569	538	541
Contracting (All)	1,835	1,891	2,046
Retail	5,462	5,426	5,373
Hotel/Motel	173	180	185
Other Taxable Activities	1,981	1,014	1,103
<b>TOTAL</b>	<b>11,049</b>	<b>10,088</b>	<b>10,267</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications

Service Assistance, Subpoena Fees and Utilities Credit are not included.

Figures may not add to total due to rounding.

**TABLE 23**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN YUMA COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 1999 AND ENDING JUNE 30, 2000**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>CALCULATED NET TAXABLE INCOME</i>	<i>% CHANGE FROM FY98/99</i>	<i>COLLECTIONS</i>
Utilities	\$135,496,009	5.7%	\$6,774,800
Communications	49,236,172	14.4%	2,461,809
Publishing	2,461,710	-7.4%	123,086
Restaurants and Bars	107,486,970	5.1%	5,373,736
Amusements	8,565,626	15.6%	428,281
Rentals of Personal Property	65,085,091	9.5%	3,254,255
Contracting (All)	187,570,091	2.0%	9,378,505
Retail	820,348,220	7.5%	41,017,411
Hotel/Motel	26,110,698	0.5%	1,436,088
Other Taxable Activities	41,532,582	3.0%	2,078,832
<b>TOTAL</b>	<b>\$1,443,893,170</b>	<b>6.5%</b>	<b>\$72,326,803</b>

**NUMBER OF ACCOUNTS**

<i>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</i>	<i>FY 1998</i>	<i>FY 1999</i>	<i>FY 2000</i>
Utilities	28	28	34
Communications	131	127	122
Publishing	15	16	15
Restaurants and Bars	292	287	278
Amusements	55	54	49
Rentals of Personal Property	477	494	487
Contracting (All)	624	623	618
Retail	3,243	3,241	3,265
Hotel/Motel	100	89	91
Other Taxable Activities	1,324	835	900
<b>TOTAL</b>	<b>6,289</b>	<b>5,794</b>	<b>5,859</b>

(1) License fees, Jet Fuel, Jet Fuel Use, Timber Severance Ponderosa/Other, NSF, Seizure/Sales Fees, Telecommunications

Service Assistance, Subpoena Fees and Utilities Credit are not included.

Figures may not add to total due to rounding.

**TABLE 24**  
**STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX DISTRIBUTION TO COUNTIES**  
**FY96 THROUGH FY00**

<i>COUNTY</i>	<i>1995-96</i>	<i>1996-97</i>	<i>1997-98</i>	<i>1998-99</i>	<i>1999-00</i>	<i>FROM FY98/99</i>
Apache	\$3,703,238	\$3,395,021	\$3,384,940	\$3,565,934	\$5,473,442	53.5%
Cochise	7,312,845	7,429,101	7,886,873	8,390,958	9,229,981	10.0%
Coconino	10,970,471	11,744,020	12,183,683	12,695,530	13,841,588	9.0%
Gila	4,548,098	4,310,186	4,156,713	4,067,599	3,882,098	-4.6%
Graham	1,980,580	2,013,261	2,139,621	2,247,541	2,412,735	7.4%
Greenlee	4,266,781	4,182,800	3,813,256	3,226,878	3,098,540	-4.0%
La Paz	1,269,232	1,312,064	1,316,162	1,421,105	1,486,269	4.6%
Maricopa	230,138,892	240,265,517	256,008,018	277,695,556	306,464,900	10.4%
Mohave	11,096,062	11,481,476	11,639,836	12,194,408	12,938,817	6.1%
Navajo	6,283,248	6,529,565	6,690,773	7,136,959	7,748,173	8.6%
Pima	62,473,258	62,897,362	65,670,660	70,057,426	76,273,737	8.9%
Pinal	10,232,326	9,397,123	10,457,557	11,018,980	11,582,587	5.1%
Santa Cruz	2,560,133	2,615,622	2,793,965	2,968,377	3,180,054	7.1%
Yavapai	11,901,654	12,530,526	13,324,088	14,218,059	16,154,370	13.6%
Yuma	9,134,505	9,220,746	9,834,655	10,495,286	11,358,869	8.2%
	<b>\$377,871,323</b>	<b>\$389,324,389</b>	<b>\$411,300,801</b>	<b>\$441,400,596</b>	<b>\$485,126,158</b>	<b>9.9%</b>

Figures may not add to totals due to rounding.

**TABLE 25**  
**STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX**  
**DISTRIBUTION TO MUNICIPALITIES**  
**FISCAL YEAR 1999-00**

<i>CITIES BY COUNTY</i>	<i>AMOUNT</i>	<i>COUNTY TOTAL</i>	<i>CITIES BY COUNTY</i>	<i>AMOUNT</i>	<i>COUNTY TOTAL</i>
<b>APACHE</b>			Queen Creek	\$269,839	
Eagar	\$396,589		Scottsdale	14,772,272	
St. Johns	295,136		Surprise	943,118	
Springerville	168,649	\$860,375	Tempe	13,511,356	
<b>COCHISE</b>			Tolleson	389,650	
Benson	361,454		Wickenburg	418,549	
Bisbee	570,948		Youngtown	236,636	\$208,144,144
Douglas	1,298,248		<b>MOHAVE</b>		
Huachuca City	170,406		Bullhead City	2,366,360	
Sierra Vista	3,321,601		Colorado City	280,204	
Tombstone	123,413		Kingman	1,472,958	
Willcox	310,332	6,156,402	Lake Havasu City	3,187,208	7,306,731
<b>COCONINO</b>			<b>NAVAJO</b>		
Flagstaff	4,785,424		Holbrook	445,340	
Fredonia	109,798		Pinetop-Lakeside	289,954	
Page	698,313		Show Low	613,813	
Williams	236,285	5,829,820	Snowflake	361,893	
<b>GILA</b>			Taylor	233,210	
Globe	619,962		Winslow	946,896	2,891,106
Hayden	79,933		<b>PIMA</b>		
Miami	179,190		Marana	537,043	
Payson	966,571		Oro Valley	1,726,635	
Winkelman	59,379	1,905,034	Sahuarita	202,994	
<b>GRAHAM</b>			South Tucson	478,894	
Pima	162,501		Tucson	38,957,402	41,902,967
Safford	770,604		<b>PINAL</b>		
Thatcher	347,576	1,280,681	Apache Junction	1,715,040	
<b>GREENLEE</b>			Casa Grande	1,834,061	
Clifton	263,075		Coolidge	619,698	
Duncan	64,561	327,636	Eloy	783,077	
<b>LA PAZ</b>			Florence	1,000,477	
Parker	259,123		Kearny	215,643	
Quartzsite	176,116	435,238	Mammoth	172,163	
<b>MARICOPA</b>			Superior	306,116	6,646,275
Avondale	2,000,163		<b>SANTA CRUZ</b>		
Buckeye	426,630		Nogales	1,814,297	
Carefree	200,798		Patagonia	83,007	1,897,305
Cave Creek	270,190		<b>YAVAPAI</b>		
Chandler	11,626,261		Camp Verde	655,712	
El Mirage	504,279		Chino Valley	551,448	
Fountain Hills	1,242,559		Clarkdale	228,379	
Gila Bend	153,453		Cottonwood	574,901	
Gilbert	5,212,141		Jerome	40,406	
Glendale	16,040,568		Prescott	2,730,537	
Goodyear	812,503		Prescott Valley	1,409,188	
Guadalupe	479,421		Sedona	781,233	6,971,804
Litchfield Park	328,427		<b>YUMA</b>		
Mesa	29,699,579		San Luis	704,989	
Paradise Valley	1,093,410		Somerton	511,570	
Peoria	6,549,653		Wellton	98,906	
Phoenix	100,962,689		Yuma	5,515,532	6,830,996
			<b>TOTAL</b>	<b>\$299,386,513</b>	<b>\$299,386,513</b>

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

**TABLE 26**  
**MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM**  
**COLLECTIONS BY CITY**  
**FISCAL YEAR 1999-00**

<i>CITY</i>	<i>RATE (1)</i> <i>(PERCENT)</i>	<i>COLLECTIONS</i>	<i>CITY</i>	<i>RATE (1)</i> <i>(PERCENT)</i>	<i>COLLECTIONS</i>
Apache Junction	2.0*	\$6,966,410	Marana	2.0*	\$12,690,638
Avondale	N/A	4,069(2)	Miami	1.5	113,999
Benson	2.5*	1,733,269	Oro Valley	2.0*	5,913,894
Bisbee	2.0*	953,538	Page	2.0*	3,569,969
Buckeye	2.0*	1,445,838	Paradise Valley	1.4*	7,424,259
Bullhead City	2.0*	7,233,257	Parker	2.0*	1,044,424
Camp Verde	1.0*	799,323	Patagonia	3.0*	158,768
Carefree	2.0*	1,905,320	Payson	2.0*	4,838,031
Casa Grande	1.8*	9,359,782	Pima	1.0	74,459
Cave Creek	2.0*	1,772,650	Pinetop-Lakeside	2.5	2,209,317
Chino Valley	2.0	1,578,473	Prescott Valley	2.0*	4,583,896
Clarkdale	2.25*	330,753	Quartzsite	2.0*	583,072
Clifton	2.0	168,870	Queen Creek	1.0*	564,653
Colorado City	2.0*	171,238	Safford	2.0*	2,575,684
Coolidge	2.0*	1,631,194	Sahuarita	1.0*	834,009
Cottonwood	2.2	5,805,404	St. Johns	2.0*	409,100
Douglas	2.5*	4,068,031	San Luis	2.5*	1,632,262
Duncan	2.0	75,871	Sedona	3.0*	9,924,610
Eagar	3.0*	338,202	Show Low	2.0	6,213,466
El Mirage	3.0*	2,602,370	Sierra Vista	1.5*	8,494,649
Eloy	2.0*	1,693,614	Snowflake	2.0	682,522
Florence	2.0*	2,039,352	Somerton	2.5	548,137
Fountain Hills	1.2*	4,032,412	South Tucson	2.5*	1,672,798
Fredonia	2.0	112,175	Springerville	3.0*	1,235,370
Gila Bend	3.0*	623,419	Superior	2.0*	226,274
Gilbert	1.0*	15,760,767	Surprise	2.0*	10,480,269
Glendale	N/A	668(2)	Taylor	2.0	417,649
Globe	1.5*	1,973,375	Thatcher	2.0*	1,794,041
Goodyear	2.0*	8,829,981	Tolleson	2.0*	2,924,863
Guadalupe	2.0	717,364	Tombstone	2.5*	498,131
Hayden	1.0*	419,209	Wellton	2.5	325,382
Holbrook	3.0*	2,048,018	Wickenburg	1.0	1,073,251
Huachuca City	1.0	80,928	Willcox	2.0	1,151,719
Jerome	3.0	331,135	Williams	3.0*	2,625,524
Kearny	2.0*	352,447	Winkelman	2.5	72,570
Kingman	2.0*	7,815,666	Winslow	3.0*	2,929,767
Lake Havasu City	2.0*	11,824,652	Youngtown	2.0*	382,128
Litchfield Park	2.0*	1,325,040	Yuma	1.7	19,098,781
Mammoth	2.0*	60,172			
			<b>TOTAL</b>		<b>\$230,976,587</b>

\* Jurisdiction levied at more than one rate during the fiscal year. Rate shown is the rate charged on most transactions.

(1) Rate shown is effective January 1, 2000 and may have changed during the remainder of FY00.

(2) Avondale and Glendale are not part of the Department's Collection program. These figures do not represent a full year's collections.

Figures may not add to total due to rounding.

**TABLE 27**  
**MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM**  
**FY96 THROUGH FY00**

<i><b>FISCAL YEAR</b></i>	<i><b>TOTAL COLLECTIONS</b></i>	<i><b>NUMBER OF CITIES IN PROGRAM</b></i>
1995-96	\$144,906,332	74
1996-97	\$165,626,632	74
1997-98	\$180,932,433	74
1998-99	\$202,218,016	75
1999-00	\$230,976,587	75