



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: March 13, 2008

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

January 2008 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>January 2008</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 422,569,083	\$1,853,174,762
Percent Change	(15.2%)	(7.8%)
Corporate Income Tax		
Net Collections	\$ (14,503,302)	\$ 399,568,076
Percent Change	N/A	(24.3%)
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 406,881,740	\$2,635,262,680
Change	(7.5%)	(1.2%)
Total Big Three Tax Types		
Net Collections	\$ 814,947,521	\$4,888,005,517
Percent Change	(16.6%)	(6.2%)

December was the first month that the department used a new computer system to process individual income tax. Some of the reports necessary to provide Tax Facts information are still under development. Those sections have been pulled from this report. Once the information is available it will be sent out.

We apologize for any inconvenience this may cause.

TAX FACTS

January 2008

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	January 2008	January 2007	% Change
Gross Collections	\$ 195,882,391	\$ 239,701,160	(18.3)
Withholding	\$ 324,064,010	\$ 342,915,369	(5.5)
Refunds	\$ (40,332,407)	\$ (38,347,885)	5.2
Urban Revenue Sharing	\$ (57,044,911)	\$ (45,935,888)	24.2
Net Collections	\$ 422,569,083	\$ 498,332,756	(15.2)

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	Change
Gross Collections	\$ 539,335,444	\$ 626,545,300	(13.9)
Withholding	\$ 1,962,355,800	\$ 1,907,565,901	2.9
Refunds	\$ (249,202,108)	\$ (202,768,478)	22.9
Urban Revenue Sharing	\$ (399,314,374)	\$ (321,551,218)	24.2
Net Collections	\$ 1,853,174,762	\$ 2,009,791,505	(7.8)

Included in the refund amounts above are refunds relating to the alternative fuel vehicle (AFV) income tax credit. In January 2008, the department did not issue any individual or corporate income tax refunds for alternative fuel-related credits.

Federal Employee Retirement Contribution Project (FERC)

Kerr vs. ADOR or FERC, a Supreme Court tax settlement case has resulted in the distribution of one refund to individual income taxpayers during January 2008. This refund totaled \$2,360*. Attorney payments are not included in the refund amount and total \$590 for the month. Refunds issued as a result of the FERC case are not included in the total refunds listed in neither the "Individual Income Tax Receipts" section above nor the "Average Individual Income Tax Refund" section later mentioned in this publication.

*The amount shown as refunded may differ from AFIS totals due to timing issues.

Withholding

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 January 2006 through March 2007, \$907.1 million was received for the first quarter of 2006. The latest complete quarter (15 months of information has been compiled) is the fourth quarter of 2006, which shows an increase of 10.7 in withholding payments over the fourth quarter of 2005. Growth in quarters for which information is still being gathered is as follows:

1 st Quarter 2007	(7.8)	4 th Quarter 2007	(0.6)
2 nd Quarter 2007	1.3	1 st Quarter 2008	18.0
3 rd Quarter 2007	5.0		

The current choices for withholding are 0, 10, 19, 23, 25, 31 or 37 as the percent of federal taxes to be withheld for state taxes. The 0 option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Clean Elections

As a result of the January 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for returns filed in 2008.

	<u>January 2008</u>	<u>Calendar Year Total</u>
Check Off	\$ 343,630	\$ 343,630
Voluntary Donation	\$ 1,110	\$ 1,110
Number of Returns	54,911	54,911

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	<u>January 2008</u>	<u>January 2007</u>	<u>Change</u>
Gross Collections	\$30,393,356	\$40,561,661	(25.1)
Refunds	(\$44,896,658)	(\$3,294,750)	1,262.7
Net Collections	(\$14,503,302)	\$37,266,911	(138.9)

	<u>Fiscal Year Total</u>	<u>Prior Fiscal Year Total</u>	<u>Change</u>
Gross Collections	\$535,720,743	\$589,660,880	(9.1)
Refunds	(\$136,152,667)	(\$61,486,603)	121.4
Net Collections	\$399,568,076	\$528,174,277	(24.3)

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 2008	\$20,992,191	Calendar Year Total	\$20,992,191
January 2007	\$31,360,957	Calendar Year Total	\$31,360,957
Change	(33.1)	Change	(33.1)

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	chg
January 2008	175	22	22	7	1	0	227	0.9
January 2007	174	13	31	1	6	0	225	
CY 2008	175	22	22	7	1	0	227	0.9
CY 2007	174	13	31	1	6	0	225	

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

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 and more	Total	chg
January 2008	\$1,585,996	\$1,493,120	\$5,637,712	\$4,474,000	\$4,000,000	\$17,190,828	(27.9)
January 2007	\$2,058,345	\$836,113	\$7,360,017	\$750,000	\$12,832,018	\$23,836,493	
CY 2008	\$1,585,996	\$1,493,120	\$5,637,712	\$4,474,000	\$4,000,000	\$17,190,828	(27.9)
CY 2007	\$2,058,345	\$836,113	\$7,360,017	\$750,000	\$12,832,018	\$23,836,493	

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 06/07 by corporate fiscal year. For example, in FY 06/07, 6.1% of the refund dollars paid were for corporate fiscal years ending in 2002 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	02 & Prior	03	04	05	06	07
FY 06/07	6.1%	1.7%	1.0%	71.2%	20.0%	0.0%
Corporate Fiscal Year-End:	03 & Prior	04	05	06	07	08
FY 07/08	13.6%	2.5%	3.4%	77.7%	2.8%	0.0%

NO DATA IS AVAILABLE ON REFUNDS APPLIED AS ESTIMATED PAYMENTS.

Corporate Income Tax Document Count

The Arizona Department of Revenue received 124,953 corporate returns showing a fiscal year-end of 2006. The type of return received is indicated below:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	221	36,461	75,661	513	12,097
	0.2	29.2	60.5	0.4	9.7

Through January 2008, 8,411 documents were received for a fiscal year-end of 2007, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	15	6,190	534	69	1,603
	0.2	73.6	6.3	0.8	19.1

The figures for the 2007 returns are most meaningful when compared to 2006 returns received during the same period of time in the previous year. Through January 2007, the Department of Revenue received 8,925 documents with a fiscal year-end of 2006. Compared to 2007 documents, the Department has seen a 5.8 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 2007/08 is 15.0 of net proceeds from Fiscal Year 2005/06 income tax. Amounts returned for January 2007 are shown on Table 2, 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.

The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	January 2008	January 2007	change
Distribution Base	\$168,296,764	\$181,018,140	(7.0)
Non shared	315,121,027	345,663,756	(8.8)
Use Tax	33,715,159	31,899,499	5.7
Education Tax	60,611,058	65,587,749	(7.6)
Other Revenues	74,894,898	81,223,844	(7.8)
Total Collections	\$652,638,907	\$705,392,987	(7.5)

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	change
Distribution Base	\$1,054,314,041	\$1,074,877,296	(1.9)
Non shared	2,060,805,060	2,102,937,803	(2.0)
Use Tax	210,824,706	194,648,988	8.3
Education Tax	387,160,543	393,791,524	(1.7)
Other Revenues	479,264,602	484,656,861	(1.1)
Total Collections	\$4,192,368,953	\$4,250,912,472	(1.4)

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 below 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. "Other" revenues are returned to the administering authority.

	January 2008	January 2007	change
Retained by State	\$406,881,740	\$439,996,411	(7.5)
Returned to Counties	68,177,019	73,330,448	(7.0)
Returned to Cities	42,074,191	45,254,535	(7.0)
Education Tax	60,611,058	65,587,749	(7.9)
Other Revenues	74,894,898	81,223,844	(7.8)
Total Collections	\$652,638,907	\$705,392,987	(7.5)

Distribution of Transaction Privilege, Severance and Use Tax Receipts continued

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	change
Retained by State	\$2,635,262,680	\$2,668,311,971	(1.2)
Returned to Counties	427,102,618	435,432,793	(1.9)
Returned to Cities	263,578,510	268,719,324	(1.9)
Education Tax	387,160,543	393,791,524	(1.7)
Other Revenues	479,264,602	484,656,861	(1.1)
Total Collections	\$4,192,368,953	\$4,250,912,472	(1.4)

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	January 2008	Chg	Fiscal Year Total	Chg
Transporting	5.6	\$258,169	18.6	\$1,485,865	(32.4)
Non-Metal Mining Oil/Gas	3.125	406,112	(27.6)	3,974,008	(17.0)
Utilities	5.6	31,657,207	(0.1)	286,181,083	6.7
Communications	5.6	15,315,063	3.9	105,231,624	2.8
Private Car/Pipelines	5.6	119,050	107.4	615,099	18.7
Publishing	5.6	516,868	5.4	3,864,086	0.1
Job Printing	5.6	1,509,516	(6.9)	11,545,549	(2.1)
Restaurants & Bars	5.6	37,200,634	(11.3)	269,143,838	0.3
Amusements	5.6	4,390,385	13.4	28,533,227	5.6
Commercial Lease	0	5	(22.4)	(188)	N/A
Rental of Personal Property	5.6	16,724,188	(0.2)	112,978,863	2.1
Contracting	5.6	83,775,404	(24.0)	625,865,786	(7.6)
Retail	5.6	280,441,360	(3.8)	1,574,188,345	(2.0)
Mining Severance	2.5	1,938,811	(42.8)	22,953,475	(18.1)
Timber Severance*	0	-	N/A	4,522	(67.4)
Hotel/Motel	5.5	8,688,761	(4.8)	67,033,255	5.4
Membership Camping*	0	(10)	N/A	666	17.5
Use Tax	5.6	33,715,159	5.7	210,824,706	8.3
Rental Occupancy Tax*	0	155	N/A	(77,517)	N/A
Jet Fuel		346,932	55.9	2,329,704	(16.2)
Jet Fuel Use Tax	\$.0305/\$.0105 gal	2,936	(93.2)	211,759	(36.5)
Telecomm Devices	----	558,364	(0.6)	3,937,148	2.4
911 Telecommunications		1,416,367	N/A	8,450,484	N/A
911 Wireline	\$0.20/month per active service	12,308	N/A	930,174	(86.8)
911 Wireless	\$0.20/month per active service	(36,863)	N/A	882,798	(85.8)
Total		\$518,956,880	(7.4)	\$3,341,088,358	(1.4)

*As of 11/1/06, these categories are no longer subject to county and state tax.

The Use/Use Inventory category shown on the previous page 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

			Fiscal	
	January 2008	Chg	Year Total	Chg
Transporting	\$5,212,037	19.1	\$29,823,979	(33.3)
Non-Metal Mining Oil/Gas	13,015,852	(27.5)	127,361,975	(16.9)
Utilities	633,668,853	(0.1)	5,729,032,601	6.7
Communications	306,551,765	3.9	2,107,159,231	2.8
Private Car/Pipelines	2,382,423	107.3	12,319,827	18.7
Publishing	10,345,818	5.4	77,378,038	0.2
Job Printing	30,209,990	(7.0)	231,215,355	(2.1)
Restaurants & Bars	744,643,886	(11.3)	5,389,829,481	0.3
Amusements	87,900,899	13.4	571,589,886	5.6
Commercial Lease	163	(23.9)	(3,689)	N/A
Rental of Personal Property	334,755,140	(0.1)	2,262,387,483	2.1
Contracting	1,676,951,929	(24.0)	12,533,811,363	(7.6)
Retail	5,612,348,256	(3.8)	31,525,705,047	(2.0)
Mining Severance	77,675,941	(42.7)	919,683,740	(18.1)
Timber Severance*	0	N/A	3,035	(55.9)
Hotel/Motel	158,134,907	(4.8)	1,197,885,288	3.4
Membership Camping*	(205)	N/A	14,236	16.0
Use Tax	677,695,419	6.1	4,232,346,320	8.5
Rental Occupancy Tax*	5,209	N/A	(2,586,322)	N/A
Total	\$10,371,498,283	(7.6)	\$66,944,956,876	(1.5)

*As of 11/1/06, these categories are no longer subject to county and state tax.

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 Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for January 2008 is shown in the County Share column.

	County Share	of Total	FYTD County Share	Change
Apache	\$520,602	0.8	3,011,602	2.4
Coconino	1,409,617	2.1	10,479,898	(2.8)
Cochise	1,180,779	1.7	7,442,882	1.0
Gila	460,190	0.7	3,174,254	(0.3)
Graham	332,391	0.5	2,084,712	6.4
Greenlee	351,596	0.5	2,743,641	(12.1)
La Paz	183,531	0.3	1,108,533	(1.8)
Maricopa	44,347,338	65.0	274,138,515	(1.8)
Mohave	1,866,391	2.7	12,289,662	(4.0)
Navajo	999,798	1.5	6,525,198	0.6
Pima	9,819,651	14.4	61,269,639	(1.2)
Pinal	2,114,810	3.1	14,071,201	(4.9)
Santa Cruz	487,213	0.7	2,781,612	(3.6)
Yavapai	2,241,174	3.3	15,022,986	(4.6)
Yuma	1,861,938	2.7	10,958,282	(1.0)
Total	\$68,177,019		427,102,618	(1.9)

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.

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 2008 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 2008 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.

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OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in January 2008. The table compares the receipts to January 2007 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	January 2008	January 2007	Change
Spirituous	\$ 3,204,169	\$ 2,930,607	9.3
Vinous	1,460,145	1,100,909	32.6
Malt	1,855,592	1,887,965	(1.7)
Cigarette	32,720,852	14,165,556	131.0
Other Tobacco	1,099,031	1,110,145	(1.0)
Tobacco Licenses	475	425	11.8
Total	\$ 40,340,264	\$ 21,195,607	90.3

	Fiscal Year (07/08)	Fiscal Year (06/07)	Change
Spirituous	\$ 16,612,686	\$ 15,990,032	3.9
Vinous	7,531,630	6,980,667	7.9
Malt	13,890,758	14,343,068	(3.2)
Cigarette*	231,157,337	197,997,165	16.7
Other Tobacco	9,427,930	5,948,323	58.5
Tobacco Licenses	3,425	4,275	(19.9)
Total	\$ 278,542,765	\$ 241,263,530	15.5

*Through January 2008, \$589,440 of cigarette and tobacco tax collections has been allocated for administrative expenses and is not included in the cigarette collections above.

General fund revenues from luxury taxes:

	January 2008	FY 07/08
Spirituous	\$ 2,242,918	\$ 11,628,880
Vinous	364,105	1,877,846
Malt	463,898	3,472,689
Cigarettes	2,588,348	18,631,510
Other Tobacco	49,456	424,659
Tobacco Licenses	475	3,425
Total	\$ 5,709,200	\$ 36,039,010

Other dedicated revenues from luxury taxes:

	<u>January 2008</u>		<u>FY07/08</u>
Corrections Fund	\$ 2,669,840	\$	16,777,206
Tobacco Tax & Health Care Fund ²	6,835,478		47,754,701
Tobacco Products Tax Fund ³	10,257,717		71,636,380
Wine Promotional Fund	3,724		20,243
Drug Treatment & Education Fund	820,454		5,015,274
Corrections Rev. Fund	327,876		1,996,441
Smoke Free Arizona Fund ⁴	323,543		2,329,865
Early Childhood Development and Health Fund ⁵	\$ 13,392,341	\$	97,054,555

Estate Tax

	Monthly	FYTD
January-08	\$7,344	\$268,122
January-07	\$2,716	(\$949,957)
change	170.4	N/A

Bingo Tax

	Monthly	FYTD
January-08	\$62,381	\$338,838
January-07	\$69,801	\$373,341
change	(10.6)	(9.2)

Unclaimed Property

	Monthly	FYTD
January-08	(\$1,616,439)	\$63,010,707
January-07	\$1,314,152	\$60,976,012
change	N/A	3.3

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
January 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$1,035,135	88,265
Eagar	\$52,012	4,435	Tempe	1,944,387	165,796
St. Johns	45,327	3,865	Tolleson	76,206	6,498
Springerville	24,217	2,065	Wickenburg	71,269	6,077
<u>Cochise County</u>			Youngtown	72,277	6,163
Benson	55,589	4,740	<u>Mohave County</u>		
Bisbee	77,050	6,570	Bullhead City	448,111	38,210
Douglas	201,656	17,195	Colorado City	47,849	4,080
Huachuca City	21,461	1,830	Kingman	303,275	25,860
Sierra Vista	512,378	43,690	Lake Havasu City	626,664	53,435
Tombstone	18,881	1,610	<u>Navajo County</u>		
Willcox	45,562	3,885	Holbrook	63,622	5,425
<u>Coconino County</u>			Pinetop-Lakeside	48,845	4,165
Flagstaff	717,552	61,185	Show Low	115,927	9,885
Fredonia	13,018	1,110	Snowflake	57,876	4,935
Page	83,383	7,110	Taylor	48,083	4,100
Williams	36,883	3,145	Winslow	115,341	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	87,898	7,495	Marana	313,420	26,725
Hayden	10,461	892	Oro Valley	462,067	39,400
Miami	22,927	1,955	Sahuarita	164,069	13,990
Payson	180,957	15,430	South Tucson	66,026	5,630
Star Valley	23,526	2,006	Tucson	6,212,923	529,770
Winkelman	5,195	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	399,559	34,070
Pima	25,590	2,182	Casa Grande	380,795	32,470
Safford	109,770	9,360	Coolidge	95,932	8,180
Thatcher	53,361	4,550	Eloy	130,469	11,125
<u>Greenlee County</u>			Florence	240,767	20,530
Clifton	30,445	2,596	Kearny	26,375	2,249
Duncan	9,523	812	Mammoth	20,664	1,762
<u>La Paz County</u>			Maricopa	186,867	15,934
Parker	38,466	3,280	Superior	38,162	3,254
Quartzsite	42,219	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	256,013	21,830
Avondale	813,378	69,356	Patagonia	10,789	920
Buckeye	297,951	25,406	<u>Yavapai County</u>		
Carefree	43,204	3,684	Camp Verde	125,837	10,730
Cave Creek	55,894	4,766	Chino Valley	144,542	12,325
Chandler	2,707,254	230,845	Clarkdale	43,158	3,680
El Mirage	375,998	32,061	Cottonwood	127,362	10,860
Fountain Hills	287,232	24,492	Dewey-Humboldt	47,262	4,030
Gila Bend	23,221	1,980	Jerome	3,870	330
Gilbert	2,082,162	177,544	Prescott	478,134	40,770
Glendale	2,842,403	242,369	Prescott Valley	393,754	33,575
Goodyear	541,967	46,213	Sedona	128,241	10,935
Guadalupe	65,147	5,555	<u>Yuma County</u>		
Litchfield Park	53,103	4,528	San Luis	268,914	22,930
Mesa	5,255,084	448,096	Somerton	114,344	9,750
Paradise Valley	162,580	13,863	Wellton	23,103	1,970
Peoria	1,620,084	138,143	Yuma	1,041,116	88,775
Phoenix	17,307,969	1,475,834			
Queen Creek	192,497	16,414			
Scottsdale	2,753,074	234,752	TOTAL	\$57,044,910	4,864,165

**TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
January 2008**

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	763,477	88,265
Eagar	\$38,362	4,435	Tempe	1,434,107	165,796
Springerville	17,862	2,065	Tolleson	56,207	6,498
St. Johns	33,432	3,865	Wickenburg	52,565	6,077
<u>Cochise County</u>			Youngtown	53,309	6,163
Benson	41,000	4,740	<u>Mohave County</u>		
Bisbee	56,829	6,570	Bullhead City	330,510	38,210
Douglas	148,734	17,195	Colorado City	35,291	4,080
Huachuca City	15,829	1,830	Kingman	223,685	25,860
Sierra Vista	377,911	43,690	Lake Havasu City	462,204	53,435
Tombstone	13,926	1,610	<u>Navajo County</u>		
Willcox	33,605	3,885	Holbrook	46,925	5,425
<u>Coconino County</u>			Pinetop/Lakeside	36,027	4,165
Flagstaff	529,240	61,185	Show Low	85,504	9,885
Fredonia	9,601	1,110	Snowflake	42,687	4,935
Page	61,500	7,110	Taylor	35,464	4,100
Williams	27,204	3,145	Winslow	85,071	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	64,830	7,495	Marana	231,167	26,725
Hayden	7,716	892	Oro Valley	340,803	39,400
Miami	16,910	1,955	Sahuarita	121,011	13,990
Payson	133,467	15,430	South Tucson	48,699	5,630
Star Valley	17,352	2,006	Tucson	4,582,419	529,770
Winkelman	3,832	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	294,700	34,070
Pima	18,874	2,182	Casa Grande	280,860	32,470
Safford	80,962	9,360	Coolidge	70,756	8,180
Thatcher	39,357	4,550	Eloy	96,229	11,125
<u>Greenlee County</u>			Florence	177,581	20,530
Clifton	22,455	2,596	Kearny	19,453	2,249
Duncan	7,024	812	Mammoth	15,241	1,762
<u>La Paz County</u>			Maricopa	137,826	15,934
Parker	28,371	3,280	Superior	28,147	3,254
Quartzsite	31,139	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	188,826	21,830
Avondale	599,917	69,356	Patagonia	7,958	920
Buckeye	219,758	25,406	<u>Yavapai County</u>		
Carefree	31,866	3,684	Camp Verde	92,813	10,730
Cave Creek	41,225	4,766	Chino Valley	106,609	12,325
Chandler	1,996,770	230,845	Clarkdale	31,831	3,680
El Mirage	277,322	32,061	Cottonwood	93,937	10,860
Fountain Hills	211,852	24,492	Dewey-Humboldt	34,859	4,030
Gila Bend	17,127	1,980	Jerome	2,854	330
Gilbert	1,535,725	177,544	Prescott	352,654	40,770
Glendale	2,096,450	242,369	Prescott Valley	290,418	33,575
Goodyear	399,735	46,213	Sedona	94,586	10,935
Guadalupe	48,050	5,555	<u>Yuma County</u>		
Litchfield Park	39,166	4,528	San Luis	198,341	22,930
Mesa	3,875,953	448,096	Somerton	84,336	9,750
Paradise Valley	119,913	13,863	Wellton	17,040	1,970
Peoria	1,194,913	138,143	Yuma	767,888	88,775
Phoenix	12,765,710	1,475,834			
Queen Creek	141,978	16,414			
Scottsdale	2,030,564	234,752	TOTAL	\$42,074,191	4,864,165

**TABLE 4
County Tax Collections
January 2008**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 192,506							
Cochise		\$ 716,836							
Coconino		\$ 933,338	\$ 926,485					\$ 232,801	
Gila	\$ 271,124	\$ 256,060							
Graham		\$ 217,448							
Greenlee		\$ 213,726							
La Paz		\$ 108,041	\$ 108,041				\$ 55		
Maricopa	\$ 36,212,810		\$ 13,065,045	\$ 449,288	\$ 63				\$ 1,584,736
Mohave		\$ 591,357							
Navajo		\$ 632,336							
Pima	\$ 7,271,666			\$ 121,870		\$ 49,072			
Pinal	\$ 1,430,800	\$ 1,378,092					\$ 274,611		
Santa Cruz		\$ 363,181	\$ 362,923						
Yavapai		\$ 1,355,555	\$ 677,776						
Yuma		\$ 1,259,619	\$ 1,259,620				\$ 251,509	\$ 6,814	