



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: March 9, 2011

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

JANUARY 2011 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>January 2011</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 322,995,311	\$ 1,680,431,896
Percent Change	17.8%	18.9%
Corporate Income Tax		
Net Collections	\$ 25,284,392	\$ 266,243,308
Percent Change	(29.8)%	80.1%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 338,961,556	\$ 2,023,724,448
Percent Change	6.2%	0.6%
Total Big Three Tax Types		
Net Collections	\$ 687,241,259	\$ 3,970,399,652
Percent Change	9.2%	11.1%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	January 2011	January 2010	% Change
Gross Collections	\$ 90,356,188	\$ 91,066,420	(0.8)%
Withholding	300,694,334	265,968,662	13.1%
Refunds	(28,554,668)	(30,435,939)	(6.2)%
Urban Revenue Sharing	(39,500,543)	(52,387,052)	(24.6)%
Net Collections	\$ 322,995,311	\$ 274,212,091	17.8%

	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% Change
Gross Collections	\$ 289,597,736	\$ 289,835,457	(0.1)%
Withholding	1,881,242,421	1,765,072,548	6.6%
Refunds	(213,904,457)	(275,475,771)	(22.4)%
Urban Revenue Sharing	(276,503,804)	(366,709,367)	(24.6)%
Net Collections	\$ 1,680,431,896	\$ 1,412,722,866	18.9%

Average Individual Income Tax Refund

	Average	Number
2011 CYTD	\$ 386.28	221,604
2010 CYTD	\$ 426.22	169,394
% Change	(9.37)%	30.82%

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 2009 were \$379.6 million, for an average of \$1,667. An additional \$133.8 million in estimated payments came from 2008 tax returns that applied their refunds as a 2009 estimated payment, for an average of \$2,590. Estimated payments received through January 2011 for tax year 2010 are as follows:

		Monthly	Cumulative
January 2011	140 ES Payment	\$ 82,122,167	\$ 323,580,974
January 2010	140 ES Payment	\$ 86,418,334	\$ 370,732,776
	% change	(5.0)%	(12.7)%
January 2011	Average Payment	\$ 2,732	\$ 1,591
January 2010	Average Payment	\$ 2,722	\$ 1,673
	% change	0.4%	(4.9)%
January 2011	Applied Refund	\$ 262,790	\$ 115,702,640
January 2010	Applied Refund	\$ 6,279,223	\$ 130,393,018
	% change	(95.8)%	(11.3)%
January 2011	Monthly Total	\$ 82,384,957	\$ 439,283,614
January 2010	Monthly Total	\$ 92,697,557	\$ 501,125,793
	% change	(11.1)%	(12.3)%

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 2008 through March 2009, \$834.6 million was received for the first quarter of 2008. The latest complete quarter (15 months of information has been compiled) is the fourth quarter of 2009, which shows a decrease of 2.80% in withholding payments over the fourth quarter of 2009. Growth in quarters for which information is still being gathered is as follows:

1st Quarter 2010	(1.47)%	2nd Quarter 2010	1.16%
3rd Quarter 2010	6.06%	4th Quarter 2010	6.22%
1st Quarter 2011	23.64%		

Beginning July 1, 2010, the state withholding tables calculate Arizona withholding as a percentage of gross taxable wages. The withholding rates were revised effective January 1, 2011. The new 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.

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 2011.

	January 2011	Calendar Year Total
Check Off	\$ 369,185	\$ 369,185
Voluntary Donation	\$ 697	\$ 697
Number of Returns	59,847	59,847

Contributions on the Individual Income Tax Return

Through January 2011, individual income tax return filers have made the following contributions:

	Number	Amount	Average
AID to Education	18	\$ 2,955	\$ 164.17
Child Abuse Prevention	298	\$ 7,225	\$ 24.24
Domestic Violence Prevention	165	\$ 2,542	\$ 15.41
National Guard Contributions	62	\$ 1,044	\$ 16.84
Neighbors Helping Neighbors	40	\$ 1,791	\$ 44.78
Special Olympics	93	\$ 1,508	\$ 16.22
Wildlife	179	\$ 3,343	\$ 18.68
Veterans Fund	111	\$ 2,236	\$ 20.14
Democratic Party	7	\$ 272	\$ 38.86
Green Party	1	\$ 2	\$ 2.00
Libertarian Party	0	\$ 0	\$ 00.00
Republican Party	3	\$ 12	\$ 4.00

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	January 2011	January 2010	% Change
Gross Collections	\$ 28,729,294	\$ 40,858,296	(29.7)%
Refunds	\$ (3,444,903)	\$ (4,841,954)	(28.9)%
Net Collections	\$ 25,284,391	\$ 36,016,342	(29.8)%
	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 340,256,648	\$ 339,723,239	0.2%
Refunds	\$ (74,013,340)	\$ (191,874,738)	(61.4)%
Net Collections	\$ 266,243,308	\$ 147,848,501	80.1%

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 2011	\$ 20,568,364	Calendar Year Total	\$ 20,568,364
January 2010	\$ 30,287,864	Calendar Year Total	\$ 30,287,864
% Change	(32.1)%	% Change	(32.1)%

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	% change
January 2011	123	10	21	1	2	0	157	9.8%
January 2010	95	23	17	6	2	0	143	
CY 2011	123	10	21	1	2	0	157	9.8%
CY 2010	95	23	17	6	2	0	143	

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	% change
January 2011	\$ 1,205,220	\$ 663,000	\$ 5,740,262	\$ 533,000	\$ 6,624,000	\$ 14,765,482	(42.9)%
January 2010	\$ 950,770	\$ 1,569,607	\$ 3,669,980	\$ 4,487,568	\$ 15,200,000	\$ 25,877,925	
CY 2011	\$ 1,205,220	\$ 663,000	\$ 5,740,262	\$ 533,000	\$ 6,624,000	\$ 14,765,482	(42.9)%
CY 2010	\$ 950,770	\$ 1,569,607	\$ 3,669,980	\$ 4,487,568	\$ 15,200,000	\$ 25,877,925	

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 09/10 by corporate fiscal year. For example, in FY 09/10, 13.2% of the refund dollars paid were for corporate fiscal years ending in 2005 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	05 & Prior	06	07	08	09	10
FY 09/10	13.2%	4.9%	6.7%	69.4%	5.7%	0.1%
Corporate Fiscal Year-End:	06 & Prior	07	08	09	10	11
FY 10/11	27.0%	6.2%	2.2%	57.8%	6.8%	0.0%

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

January 2011	\$ 8,227,757	Calendar Year Total	\$ 8,227,757
January 2010	\$ 19,465,441	Calendar Year Total	\$ 19,465,441
% Change	(57.7)%	% Change	(57.7)%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 133,024 corporate returns showing a fiscal year-end of 2009. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	195	34,660	85,353	658	12,158
%	0.1%	26.1%	64.2%	0.5%	9.1%

Through January 2011, 7,806 documents were received for a fiscal year-end of 2010, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	18	5,590	562	58	1,578
%	0.2%	71.6%	7.2%	0.8%	20.2%

The figures for the 2010 returns are most meaningful when compared to 2009 returns received during the same period of time in the previous year. Through January 2010, the Department of Revenue received 8,651 documents with a fiscal year-end of 2009. Compared to 2010 documents, the Department has seen a 9.8% **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 2010/11 is 15.0% of net proceeds from Fiscal Year 2008/09 income tax. Amounts returned for January 2011 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.

	January 2011	January 2010	% change
Distribution Base	\$ 148,996,638	\$ 139,984,725	6.4%
Non Shared	\$ 262,031,215	\$ 246,798,108	6.2%
Use Tax	\$ 25,541,400	\$ 24,234,599	5.4%
Education Tax	\$ 50,788,610	\$ 47,839,866	6.2%
Temporary Tax	\$ 82,561,609	-----	N/A
Other Revenues	\$ 63,520,114	\$ 59,529,046	6.7%
Total Collections	\$ 633,439,587	\$ 518,386,344	22.2%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Distribution Base	\$ 848,124,683	\$ 837,121,360	1.3%
Non Shared	\$ 1,579,363,562	\$ 1,570,936,529	0.5%
Use Tax	\$ 151,842,683	\$ 152,282,564	(0.3)%
Education Tax	\$ 299,333,469	\$ 297,601,772	0.6%
Temporary Tax	\$ 477,447,269	-----	N/A
Other Revenues	\$ 380,842,242	\$ 379,224,415	0.4%
Total Collections	\$ 3,736,953,908	\$ 3,237,166,641	15.4%

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 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.

	January 2011	January 2010	% change
Retained by State	\$ 338,961,556	\$ 319,313,439	6.2%
Returned to Counties	\$ 60,358,538	\$ 56,707,812	6.4%
Returned to Cities	\$ 37,249,160	\$ 34,996,181	6.4%
Education Tax	\$ 50,788,610	\$ 47,839,866	6.2%
Temporary Tax	\$ 82,561,609	-----	N/A
Other Revenues	\$ 63,520,114	\$ 59,529,046	6.7%
Total Collections	\$ 633,439,587	\$ 518,386,344	22.2%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Retained by State	\$ 2,023,724,448	\$ 2,011,942,250	0.6%
Returned to Counties	\$ 343,575,309	\$ 339,117,863	1.3%
Returned to Cities	\$ 212,013,171	\$ 209,280,340	1.3%
Education Tax	\$ 299,333,469	\$ 297,601,772	0.6%
Temporary Tax	\$ 477,447,269	-----	N/A
Other Revenues	\$ 380,842,242	\$ 379,224,415	0.4%
Total Collections	\$ 3,736,953,908	\$ 3,237,166,641	14.2%

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 2011 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 408,797	6.3%	\$ 2,343,045	(2.9)%
Coconino	\$ 1,351,751	4.3%	\$ 9,001,276	3.2%
Cochise	\$ 1,068,803	2.9%	\$ 6,209,330	(0.2)%
Gila	\$ 407,110	2.7%	\$ 2,515,442	(0.5)%
Graham	\$ 332,025	(3.7)%	\$ 1,822,450	(6.2)%
Greenlee	\$ 413,350	26.8%	\$ 2,227,985	16.4%
La Paz	\$ 162,980	1.2%	\$ 923,698	(1.5)%
Maricopa	\$ 38,411,897	6.3%	\$ 217,614,545	1.3%
Mohave	\$ 1,792,897	10.8%	\$ 10,203,302	(0.2)%
Navajo	\$ 960,297	17.1%	\$ 5,465,381	2.4%
Pima	\$ 8,859,728	4.4%	\$ 50,232,078	1.4%
Pinal	\$ 2,022,179	12.8%	\$ 11,197,704	0.8%
Santa Cruz	\$ 413,662	8.9%	\$ 2,213,533	2.1%
Yavapai	\$ 2,082,237	5.6%	\$ 12,382,200	1.2%
Yuma	\$ 1,670,825	6.5%	\$ 9,223,339	1.5%
Total	\$ 60,358,538	6.4%	\$ 343,575,309	1.3%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	January 2011	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 164,519	13.1%	\$ 1,137,892	(7.4)%
Non-Metal Mining					
Oil/Gas	3.125	\$ 231,334	N/A	\$ 1,831,458	(6.1)%
Utilities	6.6	\$ 33,146,235	0.8%	\$ 315,822,998	1.2%
Communications	6.6	\$ 12,828,908	50.3%	\$ 89,222,300	14.3%
Private					
Car/Pipelines	6.6	\$ 2,113	(67.7)%	\$ 25,006	(36.5)%
Publishing	6.6	\$ 394,628	(13.2)%	\$ 2,749,565	(8.2)%
Job Printing	6.6	\$ 1,579,251	53.5%	\$ 7,923,044	16.9%
Restaurants & Bars	6.6	\$ 41,072,834	10.6%	\$ 254,245,194	3.3%
Amusements	6.6	\$ 4,163,457	1.8%	\$ 24,723,729	(3.9)%
Commercial Lease	0	\$ 47	N/A	\$ 40	N/A
Rental of Personal					
Property	6.6	\$ 13,057,170	1.0%	\$ 86,727,677	(2.7)%
Contracting	6.6	\$ 41,054,743	4.0%	\$ 268,353,213	(9.9)%
Retail	6.6	\$ 249,725,334	4.2%	\$ 1,303,409,301	2.4%
Mining Severance	2.5	\$ 4,815,770	77.7%	\$ 20,491,122	32.5%
Timber Severance	0	\$ 0	N/A	\$ 734	N/A
Hotel/Motel	6.5	\$ 7,706,514	4.4%	\$ 55,356,007	4.0%
Membership					
Camping	0	\$ 0	N/A	\$ 36	(46.6)%
Use Tax	6.6	\$ 25,541,400	5.4%	\$ 151,842,683	(3.0)%
Rental Occupancy					
Tax	0	\$ 0	N/A	\$ 2,119	(51.6)%
Jet Fuel		\$ 393,960	78.0%	\$ 2,691,437	4.6%
Jet Fuel Use Tax	.0305/.0105 gal	\$ 1,672	N/A	\$ (3,472)	N/A
Telecomm					
Devices	----	\$ 465,308	(8.1)%	\$ 3,366,618	(5.3)%
911 Telecom.	----	\$ 1,343,323	8.4%	\$ 9,698,731	0.2%
911 Wireline	0.20/month per active service	\$ 1	N/A	\$ 1,569	N/A
911 Wireless	0.20/month per active service	\$ 0	N/A	\$ 418	N/A
Total		\$ 437,688,521	6.0%	\$ 2,599,619,418	0.9%

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

	January 2011	% Change	Fiscal Year Total	% Change
Transporting	\$ 3,290,381	13.0%	\$ 22,757,857	(7.4)%
Non-Metal Mining Oil/Gas	\$ 7,402,674	N/A	\$ 58,606,642	(6.2)%
Utilities	\$ 662,924,692	0.7%	\$ 6,082,257,817	0.4%
Communications	\$ 256,578,153	50.2%	\$ 1,785,373,210	16.0%
Private Car/Pipelines	\$ 42,256	(67.9)%	\$ 500,130	(26.8)%
Publishing	\$ 7,892,550	(13.3)%	\$ 54,991,298	(6.5)%
Job Printing	\$ 31,583,000	53.3%	\$ 158,458,856	17.7%
Restaurants & Bars	\$ 821,454,834	10.6%	\$ 5,084,819,965	3.4%
Amusements	\$ 83,269,142	1.7%	\$ 494,474,587	(7.3)%
Commercial Lease	\$ 1,578	(23.3)%	\$ 1,170	N/A
Rental of Personal Property	\$ 261,040,531	0.9%	\$ 1,734,449,766	(3.2)%
Contracting	\$ 821,047,591	3.9%	\$ 5,367,016,902	(9.9)%
Retail	\$ 4,993,534,726	4.2%	\$ 26,065,978,953	1.3%
Mining Severance	\$ 192,630,806	77.6%	\$ 819,644,873	30.5%
Timber Severance	\$ 0	N/A	\$ 345	N/A
Hotel/Motel	\$ 140,118,419	4.4%	\$ 1,006,472,839	4.6%
Membership Camping	\$ 0	N/A	\$ 728	(57.5)%
Use Tax	\$ 512,174,797	4.9%	\$ 3,050,136,973	(0.4)%
Rental Occupancy Tax	\$ 0	N/A	\$ 70,622	N/A
Total	\$ 8,794,986,130	6.4%	\$ 51,786,013,529	0.6%

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

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for January 2011 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 January 2011. The table compares the receipts to January and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	January 2011	January 2010	% Change
Spirituos	\$ 4,663,285	\$ 1,922,119	N/A
Vinous	\$ 1,975,174	\$ 1,030,687	91.6%
Malt	\$ 1,965,344	\$ 2,512,799	(21.8)%
Cigarette	\$ 27,828,260	\$ 25,930,950	7.3%
Other Tobacco	\$ 1,735,734	\$ 1,517,361	14.4%
Tobacco Licenses	\$ 425	\$ 325	30.8%
Total	\$ 38,168,222	\$ 32,914,241	16.0%

	Fiscal Year (10/11)	Fiscal Year (09/10)	% Change
Spirituos	\$ 17,679,894	\$ 15,767,520	12.1%
Vinous	\$ 8,141,128	\$ 7,411,897	3.3%
Malt	\$ 12,658,584	\$ 13,036,327	(2.9)%
Cigarette*	\$ 180,766,882	\$ 183,179,220	(1.3)%
Other Tobacco	\$ 10,873,253	\$ 9,607,210	13.2%
Tobacco Licenses	\$ 3,685	\$ 4,125	(10.7)%
Total	\$ 230,123,401	\$ 229,006,297	0.5%

*Through January 2011, \$673,200 cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

General fund revenues from luxury taxes:

	January 2011	Fiscal Year (10/11)
Spirituos	\$ 3,264,299	\$ 12,375,926
Vinous	\$ 493,793	\$ 2,035,278
Malt	\$ 491,336	\$ 3,164,645
Cigarette	\$ 2,656,030	\$ 14,121,252
Other Tobacco	\$ 78,108	\$ 489,296
Tobacco Licenses	\$ 400	\$ 3,535
Total	\$ 6,983,966	\$ 32,189,932

Other dedicated revenues from luxury taxes:

	January 2011	Fiscal Year (10/11)
Corrections Fund	\$ 3,275,242	\$ 16,226,333
Tobacco Tax & Health Care Fund ²	\$ 5,468,502	\$ 38,521,252
Tobacco Products Tax Fund ³	\$ 8,214,448	\$ 57,910,659
Drug Treatment & Education Fund	\$ 1,035,723	\$ 4,981,541
Corrections Rev. Fund	\$ 415,735	\$ 1,986,377
Smoke Free Arizona Fund ⁴	\$ 294,218	\$ 1,801,199
Early Childhood Development and Health Fund ⁵	\$12,480,362	\$ 76,505,982

Bingo Tax

	Monthly	FYTD
January 2011	\$ 59,556	\$ 298,960
January 2010	\$ 56,836	\$ 303,474
% change	4.8%	(1.5)%

Estate Tax

	Monthly	FYTD
January 2011	\$ 0	\$ 437,372
January 2010	\$ 51,444	\$ 384,828
% change	N/A	13.7%

Unclaimed Property

	Monthly	FYTD
January 2011	\$ (4,857,269)	\$ 58,023,986
January 2010	\$ (4,968,044)	\$ 30,579,703
% change	(2.2)%	89.7%

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

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

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 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,904,093	234,752
Eagar	\$ 35,973	4,435	Surprise	715,925	88,265
St. Johns	31,349	3,865	Tempe	1,344,785	165,796
Springerville	16,749	2,065	Tolleson	52,706	6,498
<u>Cochise County</u>			Wickenburg	49,291.05	6,077
Benson	\$ 38,447	4,740	Youngtown	49,989	6,163
Bisbee	53,290	6,570	<u>Mohave County</u>		
Douglas	139,470	17,195	Bullhead City	\$ 309,924	38,210
Huachuca City	14,843	1,830	Colorado City	33,093	4,080
Sierra Vista	354,373	43,690	Kingman	209,753	25,860
Tombstone	8,706	1,610	Lake Havasu City	433,416	53,435
Willcox	31,512	3,885	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 44,003	5,425
Flagstaff	\$ 496,277	61,185	Pinetop-Lakeside	33,783	4,165
Fredonia*	12,167	1,500	Show Low	80,178	9,885
Page	57,670	7,110	Snowflake	40,028	4,935
Tusayan*	12,167	1,500	Taylor	33,255	4,100
Williams	25,509	3,145	Winslow	79,773	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 60,793	7,495	Marana	\$ 216,769	26,725
Hayden*	12,167	1,500	Oro Valley	319,577	39,400
Miami	15,857	1,955	Sahuarita	113,474	13,990
Payson	125,154	15,430	South Tucson	45,665	5,630
Star Valley	16,271	2,006	Tucson	4,297,008	529,770
Winkelman*	12,167	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 276,345	34,070
Pima	\$ 16,132	2,182	Casa Grande	263,367	32,470
Safford	75,920	9,360	Coolidge	66,349	8,180
Thatcher	36,905	4,550	Eloy	90,236	11,125
<u>Greenlee County</u>			Florence	166,521	20,530
Clifton	\$ 21,056	2,596	Kearny	18,242	2,249
Duncan*	12,167	1,500	Mammoth	14,292	1,762
<u>La Paz County</u>			Maricopa	129,242	15,934
Parker	\$ 26,604	3,280	Superior	26,293	3,254
Quartzsite	29,200	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 177,065	21,830
Avondale	\$ 562,552	69,356	Patagonia*	12,167	1,500
Buckeye	206,070	25,406	<u>Yavapai County</u>		
Carefree	29,881	3,684	Camp Verde	\$ 87,032	10,730
Cave Creek	38,657	4,766	Chino Valley	99,969	12,325
Chandler	1,872,403	230,845	Clarkdale	29,849	3,680
El Mirage	260,049	32,061	Cottonwood	88,086	10,860
Fountain Hills	198,657	24,492	Dewey-Humboldt	32,688	4,030
Gila Bend	16,060	1,980	Jerome*	12,167	1,500
Gilbert	1,440,074	177,544	Prescott	330,689	40,770
Glendale	1,965,875	242,369	Prescott Valley	272,330	33,575
Goodyear	374,837	46,213	Sedona	88,695	10,935
Guadalupe	45,057	5,555	<u>Yuma County</u>		
Litchfield Park	36,727	4,528	San Luis	\$ 185,987	22,930
Mesa	3,634,544	448,096	Somerton	79,083	9,750
Paradise Valley	112,444	13,863	Wellton	15,979	1,970
Peoria	1,120,489	138,143	Yuma	724,368	89,306
Phoenix	11,970,612	1,475,834	TOTAL	\$ 39,500,543	4,867,970
Queen Creek	133,135	16,414			

*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
January 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,797,299	234,752
Eagar	\$ 33,955	4,435	Surprise	675,771	88,265
St. Johns	29,591	3,865	Tempe	1,269,361	165,796
Springerville	15,810	2,065	Tolleson	49,750	6,498
<u>Cochise County</u>			Wickenburg	46,526	6,077
Benson	\$ 36,290	4,740	Youngtown	47,185	6,163
Bisbee	50,301	6,570	<u>Mohave County</u>		
Douglas	131,648	17,195	Bullhead City	\$ 292,542	38,210
Huachuca City	14,011	1,830	Colorado City	31,237	4,080
Sierra Vista	334,498	43,690	Kingman	197,988	25,860
Tombstone	12,326	1,610	Lake Havasu City	409,107	53,435
Willcox	29,744	3,885	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 41,535	5,425
Flagstaff	\$ 468,442	61,185	Pinetop/Lakeside	31,888	4,165
Fredonia	8,498	1,110	Show Low	75,681	9,885
Page	54,435	7,110	Snowflake	37,783	4,935
Tusayan	4,272	558	Taylor	31,390	4,100
Williams	24,079	3,145	Winslow	75,298	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 57,383	7,495	Marana	\$ 204,611	26,725
Hayden	6,829	892	Oro Valley	301,653	39,400
Miami	14,968	1,955	Sahuarita	107,110	13,990
Payson	118,135	15,430	South Tucson	43,104	5,630
Star Valley	15,358	2,006	Tucson	4,056,004	529,770
Winkelman	3,392	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 206,845	34,070
Pima	\$ 16,706	2,182	Casa Grande	248,595	32,470
Safford	71,662	9,360	Coolidge	62,627	8,180
Thatcher	34,836	4,550	Eloy	85,175	11,125
<u>Greenlee County</u>			Florence	157,181	20,530
Clifton	\$ 19,875	2,596	Kearny	17,219	2,249
Duncan	6,217	812	Mammoth	13,490	1,762
<u>La Paz County</u>			Maricopa	121,993	15,934
Parker	\$ 25,112	3,280	Superior	24,913	19,623
Quartzsite	27,562	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 167,134	21,830
Avondale	\$ 531,001	69,356	Patagonia	7,044	920
Buckeye	194,512	25,406	<u>Yavapai County</u>		
Carefree	28,205	3,684	Camp Verde	\$ 82,151	10,730
Cave Creek	36,489	4,766	Chino Valley	94,362	12,325
Chandler	1,767,386	230,845	Clarkdale	28,175	3,680
El Mirage	245,464	32,061	Cottonwood	83,146	10,860
Fountain Hills	187,515	24,492	Dewey-Humboldt	30,854	4,030
Gila Bend	15,159	1,980	Jerome	2,527	330
Gilbert	1,359,305	177,544	Prescott	312,142	40,770
Glendale	1,855,616	242,369	Prescott Valley	257,056	33,575
Goodyear	353,814	46,213	Sedona	83,720	10,935
Guadalupe	42,530	5,555	<u>Yuma County</u>		
Litchfield Park	34,667	4,528	San Luis	\$ 175,556	22,930
Mesa	3,430,694	448,096	Somerton	74,648	9,750
Paradise Valley	106,137	13,863	Wellton	15,083	1,970
Peoria	1,057,645	138,143	Yuma	683,741	89,306
Phoenix	11,299,220	1,475,834	TOTAL		
Queen Creek	125,668	16,414	\$ 37,249,160	4,865,254	

TABLE 4
County Tax Collections
January 2011

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 103,037							
Cochise		\$ 654,045							
Coconino		\$ 920,070	\$ 919,833					\$ 229,901	
Gila	\$ 253,372	\$ 243,762							
Graham		\$ 149,862							
Greenlee		\$ 107,946							
La Paz		\$ 92,595	\$ 92,595				\$ 21		
Maricopa	\$ 30,148,972		\$ 10,909,944	\$ 380,013	\$ 13				\$ 1,449,714
Mohave		\$ 504,031							
Navajo		\$ 619,742							
Pima	\$ 6,458,472			\$ 108,752		\$ 17,895			
Pinal	\$ 1,198,645	\$ 1,143,460					\$ 227,540		
Santa Cruz		\$ 292,566	\$ 292,434						
Yavapai		\$ 1,055,754	\$ 527,875						
Yuma		\$ 1,103,725	\$ 1,103,735				\$ 220,147	\$ 814	