



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: March 13, 2012

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

JANUARY 2012 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>January 2012</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 385,701,330	\$ 1,889,730,798
Percent Change	19.4%	12.5%
Corporate Income Tax		
Net Collections	\$ 33,127,294	\$ 359,240,817
Percent Change	31.0%	34.9%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 347,418,964	\$ 2,133,873,753
Percent Change	2.5%	5.4%
Total Big Three Tax Types		
Net Collections	\$ 766,247,588	\$ 4,382,845,368
Percent Change	11.5%	10.4%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	January 2012	January 2011	% Change
Gross Collections	\$ 158,056,550	\$ 90,356,188	74.9%
Withholding	306,273,485	300,694,334	1.9%
Refunds	(40,635,085)	(28,554,668)	42.3%
Urban Revenue Sharing	(35,368,620)	(39,500,543)	(10.5)%
Job Creation	(2,625,000)	0	N/A
Net Collections	\$ 385,701,330	\$ 322,995,311	19.4%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% Change
Gross Collections	\$ 394,510,647	\$ 289,597,736	36.2%
Withholding	1,941,171,907	1,881,242,421	3.2%
Refunds	(179,996,414)	(213,904,457)	(15.9)%
Urban Revenue Sharing	(247,580,341)	(276,503,804)	(10.5)%
Job Creation	(18,375,000)	0	N/A
Net Collections	\$ 1,889,730,798	\$ 1,680,431,896	12.5%

Average Individual Income Tax Refund

	Average	Number
2012 CYTD	\$ 482.66	205,359
2011 CYTD	\$ 386.28	221,604
% Change	24.95%	(7.33)%

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 2010 were \$329.6 million, for an average of \$1,582. An additional \$117.8 million in estimated payments came from 2009 tax returns that applied their refunds as a 2010 estimated payment, for an average of \$2,387. Estimated payments received through January 2012 for tax year 2011 are as follows:

		Monthly	Cumulative
January 2012	140 ES Payment	\$157,076,856	\$ 415,791,044
January 2011	140 ES Payment	\$ 82,122,167	\$ 323,580,974
	% change	91.3%	28.5%
January 2012	Average Payment	\$ 4,871	\$ 1,963
January 2011	Average Payment	\$ 2,732	\$ 1,591
	% change	78.3%	23.3%
January 2012	Applied Refund	\$ 371,544	\$ 111,872,905
January 2011	Applied Refund	\$ 262,790	\$ 115,702,640
	% change	41.4%	(3.3)%
January 2012	Monthly Total	\$157,448,399	\$ 527,663,949
January 2011	Monthly Total	\$ 82,384,957	\$ 439,283,614
	% change	91.1%	20.1%

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 July 2010 through September 2011, \$765.4 million was received for the third quarter of 2010. The latest complete quarter (15 months of information has been compiled) is the fourth quarter of 2010, which shows an increase of 6.20% in withholding payments over the fourth quarter of 2009. Growth in quarters for which information is still being gathered is as follows:

1st Quarter 2011	9.34%	2nd Quarter 2011	13.75%
3rd Quarter 2011	5.35%	4th Quarter 2011	(1.41)%
1st Quarter 2012	1.37%		

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 individual income tax returns filed in 2012.

	January 2012	Calendar Year Total
Check Off	\$ 418,890	\$ 418,890
Voluntary Donation	\$ 640	\$ 640
Number of Returns	67,244	67,244

Contributions on the Individual Income Tax Return

Through January 2012, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Aid to Education	19	\$ 2,692	\$ 141.68
Child Abuse Prevention	306	\$ 4,538	\$ 14.83
Domestic Violence Prevention	165	\$ 2,723	\$ 16.51
I Didn't Pay Enough Fund	13	\$ 87	\$ 6.69
National Guard Contributions	49	\$ 708	\$ 14.45
Neighbors Helping Neighbors	44	\$ 617	\$ 14.02
Special Olympics	100	\$ 1,306	\$ 13.06
Wildlife	198	\$ 3,187	\$ 16.10
Veterans Fund	121	\$ 2,166	\$ 17.90
Democratic Party	9	\$ 470	\$ 52.22
Green Party	1	\$ 5	\$ 5.00
Libertarian Party	2	\$ 77	\$ 38.50
Republican Party	4	\$ 37	\$ 9.25

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	January 2012	January 2011	% Change
Gross Collections	\$ 34,263,313	\$ 28,729,294	19.3%
Refunds	\$ (1,136,019)	\$ (3,444,902)	(67.0)%
Net Collections	\$ 33,127,294	\$ 25,284,392	31.0%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 422,896,022	\$ 340,256,648	24.3%
Refunds	\$ (63,655,205)	\$ (74,013,340)	(14.0)%
Net Collections	\$ 359,240,817	\$ 266,243,308	34.9%

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 2012	\$ 28,229,706	Calendar Year Total	\$ 28,229,706
January 2011	\$ 20,568,364	Calendar Year Total	\$ 20,568,364
% Change	37.3%	% Change	37.3%

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

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 up to \$10,000,000	\$10,000,001 and more	Total	% change
January 2012	165	21	28	4	2	0	220	40.1%
January 2011	123	10	21	1	2	0	157	
CY 2012	165	21	28	4	2	0	220	40.1%
CY 2011	123	10	21	1	2	0	157	

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 2012	\$1,571,331	\$ 1,574,755	\$ 6,637,694	\$ 2,656,000	\$ 9,146,000	\$ 21,585,780	46.2%
January 2011	\$1,205,220	\$ 663,000	\$ 5,740,262	\$ 533,000	\$ 6,624,000	\$ 14,765,482	
CY 2012	\$1,571,331	\$ 1,574,755	\$ 6,637,694	\$ 2,656,000	\$ 9,146,000	\$ 21,585,780	46.2%
CY 2011	\$1,205,220	\$ 663,000	\$ 5,740,262	\$ 533,000	\$ 6,624,000	\$ 14,765,482	

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 10/11 by corporate fiscal year. For example, in FY 10/11, 29.6% of the refund dollars paid were for corporate fiscal years ending in 2006 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	06 & Prior	07	08	09	10	11
FY 10/11	29.6%	6.6%	5.4%	45.2%	12.7%	0.5%
Corporate Fiscal Year-End:	07 & Prior	08	09	10	11	12
FY 11/12	15.3%	3.4%	10.8%	61.1%	9.4%	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 2012	\$ 9,268,538	Calendar Year Total	\$ 9,268,538
January 2011	\$ 8,227,757	Calendar Year Total	\$ 8,227,757
% Change	12.7%	% Change	12.7%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 133,051 corporate returns showing a fiscal year-end of 2010. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	204	35,062	84,883	666	12,236
%	0.2%	26.3%	63.8%	0.5%	9.2%

Through January 2012, 7,669 documents were received for a fiscal year-end of 2011, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	14	5,582	439	72	1,562
%	0.2%	72.8%	5.7%	0.9%	20.4%

The figures for the 2011 returns are most meaningful when compared to 2010 returns received during the same period of time in the previous year. Through January 2011, the Department of Revenue received 7,806 documents with a fiscal year-end of 2010. Compared to 2011 documents, the Department has seen a 1.8% **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 2011/12 is 15.0% of net proceeds from Fiscal Year 2009/10 income tax. Amounts returned for January 2012 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 2012	January 2011	% change
Distribution Base	\$ 152,079,739	\$ 148,996,638	2.1%
Non Shared	\$ 268,756,970	\$ 262,031,215	2.6%
Use Tax	\$ 26,209,693	\$ 25,541,400	2.6%
Education Tax	\$ 52,386,290	\$ 50,788,610	3.1%
Temporary Tax	\$ 87,970,921	\$ 82,561,609	6.6%
Other Revenues	\$ 65,669,256	\$ 63,520,114	3.4%
Total Collections	\$ 653,072,868	\$ 633,439,587	3.1%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% change
Distribution Base	\$ 901,324,462	\$ 848,124,683	6.3%
Non Shared	\$ 1,661,597,330	\$ 1,579,363,562	5.2%
Use Tax	\$ 161,409,616	\$ 151,842,683	6.3%
Education Tax	\$ 316,634,117	\$ 299,333,469	5.8%
Temporary Tax	\$ 528,963,318	\$ 477,447,269	10.8%
Other Revenues	\$ 400,934,283	\$ 380,842,242	5.3%
Total Collections	\$ 3,970,863,126	\$ 3,736,953,908	6.3%

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 2012	January 2011	% change
Retained by State	\$ 347,418,964	\$ 338,961,556	2.5%
Returned to Counties	\$ 61,607,502	\$ 60,358,538	2.1%
Returned to Cities	\$ 38,019,935	\$ 37,249,160	2.1%
Education Tax	\$ 52,386,290	\$ 50,788,610	3.1%
Temporary Tax	\$ 87,970,921	\$ 82,561,609	6.6%
Other Revenues	\$ 65,669,256	\$ 63,520,114	3.4%
Total Collections	\$ 653,072,868	\$ 633,439,587	3.1%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% change
Retained by State	\$ 2,133,873,753	\$ 2,023,724,448	5.4%
Returned to Counties	\$ 365,126,539	\$ 343,575,309	6.3%
Returned to Cities	\$ 225,331,115	\$ 212,031,171	6.3%
Education Tax	\$ 316,634,117	\$ 299,333,469	5.8%
Temporary Tax	\$ 528,963,318	\$ 477,447,269	10.8%
Other Revenues	\$ 400,934,283	\$ 380,842,242	5.3%
Total Collections	\$ 3,970,863,126	\$ 3,736,953,908	6.3%

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 2012 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 392,107	(4.1)%	\$ 2,406,262	2.7%
Coconino	\$ 1,549,358	14.6%	\$ 10,103,078	12.2%
Cochise	\$ 1,057,122	(1.1)%	\$ 6,313,030	1.7%
Gila	\$ 425,732	4.6%	\$ 2,666,678	6.0%
Graham	\$ 337,437	1.6%	\$ 2,054,875	12.8%
Greenlee	\$ 342,954	(17.0)%	\$ 2,589,778	16.2%
La Paz	\$ 185,331	13.7%	\$ 1,045,113	13.1%
Maricopa	\$ 38,857,803	1.2%	\$ 228,547,206	5.0%
Mohave	\$ 1,651,104	(7.9)%	\$ 9,934,553	(2.6)%
Navajo	\$ 889,195	(7.4)%	\$ 5,686,838	4.1%
Pima	\$ 9,042,740	2.1%	\$ 53,181,995	5.9%
Pinal	\$ 2,551,721	26.2%	\$ 15,233,547	36.0%
Santa Cruz	\$ 428,897	3.7%	\$ 2,377,890	7.4%
Yavapai	\$ 2,167,523	4.1%	\$ 13,278,434	7.2%
Yuma	\$ 1,728,477	3.5%	\$ 9,707,262	5.2%
Total	\$ 61,607,502	2.1%	\$ 365,126,539	6.3%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	January 2012	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 134,393	(6.2)%	\$ 1,344,987	20.5%
Non-Metal Mining					
Oil/Gas	3.125	\$ 229,960	16.1%	\$ 1,963,317	9.2%
Utilities	6.6	\$ 33,745,577	(6.0)%	\$ 306,381,213	(0.2)%
Communications	6.6	\$ 13,051,297	7.4%	\$ 89,574,924	1.2%
Private Car/Pipelines	6.6	\$ 44,564	NA	\$ 71,131	NA
Publishing	6.6	\$ 357,592	(23.2)%	\$ 2,614,376	(7.3)%
Job Printing	6.6	\$ 1,083,486	0.5%	\$ 7,159,897	(3.5)%
Restaurants & Bars	6.6	\$ 43,599,573	17.2%	\$ 273,675,815	9.3%
Amusements	6.6	\$ 4,425,145	(7.1)%	\$ 26,714,380	5.5%
Commercial Lease	0	\$ 36	NA	\$ 36	NA
Rental of Personal Property	6.6	\$ 13,568,476	(4.5)%	\$ 89,161,810	1.5%
Contracting	6.6	\$ 41,339,671	31.7%	\$ 287,440,110	11.1%
Retail	6.6	\$ 258,527,935	46.6%	\$ 1,390,089,627	13.0%
Mining Severance	2.5	\$ 2,683,094	(27.9)%	\$ 24,826,365	28.0%
Timber Severance	0	\$ -	NA	\$ 26	NA
Hotel/Motel	6.5	\$ 7,830,528	(22.4)%	\$ 58,747,860	1.8%
Membership Camping	0	\$ -	NA	\$ -	NA
Use Tax	6.6	\$ 26,209,693	2.62%	\$ 161,409,616	9.8%
Rental Occupancy Tax	0	\$ -	NA	\$ (76)	NA
		\$			
Jet Fuel		(156,070)	NA	\$ 1,598,710	(69.1)%
Jet Fuel Use Tax	\$.0305/.0105 gal	\$ 8,938	NA	\$ 71,097	(77.8)%
Telecomm Devices	----	\$ 339,652	(47.5)%	\$ 2,854,678	(19.6)%
911 Telecom.	----	\$ 1,380,810	5.7%	\$ 9,550,635	(1.2)%
911 Wireline	\$0.20/month per active service	\$ -	NA	\$ (780)	NA
911 Wireless	\$0.20/month per active service	\$ 15,128	NA	\$ 15,201	NA
Total		\$ 448,419,477	27.8%	\$ 2,735,264,956	9.4%

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

Transaction Privilege and Severance Tax Taxable Sales By Class¹

	January 2012	% Change	Fiscal Year Total	% Change
Transporting	\$ 2,687,862	(6.2)%	\$ 26,956,263	18.0%
Non-Metal Mining Oil/Gas	\$ 7,358,731	16.1%	\$ 62,826,140	13.5%
Utilities	\$ 674,911,531	(6.0)%	\$ 6,127,624,251	2.6%
Communications	\$ 261,024,922	7.4%	\$ 1,791,497,469	1.7%
Private Car/Pipelines	\$ 891,284	NA	\$ 1,422,617	NA
Publishing	\$ 7,151,839	(23.2)%	\$ 52,287,519	(9.9)%
Job Printing	\$ 21,669,726	0.5%	\$ 143,197,937	(9.4)%
Restaurants & Bars	\$ 871,991,463	17.2%	\$ 5,473,516,675	7.0%
Amusements	\$ 88,502,907	(7.1)%	\$ 534,287,608	3.5%
Commercial Lease	\$ 1,209	NA	\$ 1,209	3.6%
Rental of Personal Property	\$ 271,369,313	(4.4)%	\$ 1,783,316,845	0.9%
Contracting	\$ 826,793,416	31.7%	\$ 5,748,844,846	10.4%
Retail	\$ 5,170,554,436	46.6%	\$ 27,801,767,439	6.8%
Mining Severance	\$ 107,323,746	(27.9)%	\$ 993,054,600	13.3%
Timber Severance	\$ 0	NA	\$ 12	NA
Hotel/Motel	\$ 142,373,228	(22.4)%	\$ 1,068,142,464	2.1%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 527,394,809	27.1%	\$ 3,238,528,752	6.8%
Rental Occupancy Tax	\$ 0	NA	\$ (2,529)	(83.5)%
Total	\$ 8,982,000,422	27.8%	\$ 54,847,270,118	6.3%

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

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for January 2012 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 2012. The table compares the receipts to January and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	January 2012	January 2011	% Change
Spirituos	\$ 4,696,929	\$ 4,663,285	0.7%
Vinous	\$ 2,086,843	\$ 1,975,174	5.7%
Malt	\$ 1,644,830	\$ 1,965,344	(16.3)%
Cigarette	\$ 21,916,513	\$ 27,828,260	(21.2)%
Other Tobacco	\$ 1,428,807	\$ 1,735,734	(17.7)%
Tobacco Licenses	\$ 575	\$ 425	35.3%
Total	\$ 31,774,497	\$ 38,168,222	(16.8)%

	Fiscal Year (11/12)	Fiscal Year (10/11)	% Change
Spirituos	\$ 20,091,041	\$ 17,679,894	13.6%
Vinous	\$ 9,492,522	\$ 8,141,128	16.6%
Malt	\$ 12,051,337	\$ 12,658,584	(4.8)%
Cigarette*	\$ 176,947,587	\$ 180,766,882	(2.1)%
Other Tobacco	\$ 11,085,181	\$ 10,873,253	1.9%
Tobacco Licenses	\$ 4,000	\$ 3,685	8.5%
Total	\$ 229,671,668	\$ 230,123,426	(0.2)%

*Through January 2012, \$339,800 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 2012	Fiscal Year (11/12)
Spirituos	\$ 3,287,850	\$ 14,063,729
Vinous	\$ 521,710	\$ 2,373,126
Malt	\$ 411,207	\$ 3,012,832
Cigarette	\$ 2,213,723	\$ 14,096,263
Other Tobacco	\$ 64,296	\$ 498,833
Tobacco Licenses	\$ 575	\$ 3,925
Total	\$ 6,499,361	\$ 34,048,708

Other dedicated revenues from luxury taxes:

	January 2012	Fiscal Year (11/12)
Corrections Fund	\$ 3,095,107	\$ 17,077,025
Tobacco Tax & Health Care Fund ²	\$ 4,377,009	\$ 37,318,245
Tobacco Products Tax Fund ³	\$ 6,565,514	\$ 55,977,369
Drug Treatment & Education Fund	\$ 1,000,486	\$ 5,284,267
Corrections Rev. Fund	\$ 402,125	\$ 2,110,801
Smoke Free Arizona Fund ⁴	\$ 225,587	\$ 1,788,055
Early Childhood Development and Health Fund ⁵	\$ 9,609,307	\$ 76,067,117

Bingo Tax

	Monthly	FYTD
January 2012	\$ 58,558	\$ 290,186
January 2011	\$ 59,556	\$ 298,960
% change	(1.7)%	(2.9)%

Estate Tax

	Monthly	FYTD
January 2012	\$ 0	\$ 200,825
January 2011	\$ 0	\$ 437,372
% change	NA	(54.1)%

Unclaimed Property

	Monthly	FYTD
January 2012	\$ (6,536,913)	\$ 45,083,074
January 2011	\$ (4,857,269)	\$ 58,023,987
% change	(34.6)%	(22.3)%

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 2012

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,529,018	217,385
Eagar	\$ 34,360	4,885	Surprise	826,578	117,517
St. Johns	24,477	3,480	Tempe	1,137,481	161,719
Springerville	13,793	1,961	Tolleson	46,035	6,545
<u>Cochise County</u>			Wickenburg	44,755	6,363
Benson	\$ 35,907	5,105	Youngtown	43,299	6,156
Bisbee	39,213	5,575	<u>Mohave County</u>		
Douglas	122,231	17,378	Bullhead City	\$ 278,112	39,540
Huachuca City	13,033	1,853	Colorado City	33,909	4,821
Sierra Vista	308,694	43,888	Kingman	197,421	28,068
Tombstone	10,551	1,500	Lake Havasu City	369,458	52,527
Willcox	26,426	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 35,541	5,053
Flagstaff	\$ 463,309	65,870	Pinetop-Lakeside	30,118	4,282
Fredonia*	10,551	1,500	Show Low	74,979	10,660
Page	50,973	7,247	Snowflake	39,318	5,590
Tusayan*	10,551	1,500	Taylor	28,923	4,112
Williams	21,263	3,145	Winslow	67,910	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 52,978	7,532	Marana	\$ 245,905	34,961
Hayden*	10,551	1,500	Oro Valley	288,458	41,011
Miami	12,921	1,837	Sahuarita	177,664	25,259
Payson	107,622	15,301	South Tucson	39,754	5,652
Star Valley	16,248	2,310	Tucson	3,658,332	520,116
Winkelman*	10,551	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 252,087	35,840
Pima	\$ 16,789	2,387	Casa Grande	341,633	48,571
Safford	67,284	9,566	Coolidge	83,173	11,825
Thatcher	34,219	4,865	Eloy	116,977	16,631
<u>Greenlee County</u>			Florence	179,612	25,536
Clifton	\$ 23,289	3,311	Kearny	13,716	1,950
Duncan*	10,551	1,500	Mammoth	10,551	1,500
<u>La Paz County</u>			Maricopa	305,839	43,482
Parker	\$ 21,685	3,083	Superior	19,955	2,837
Quartzsite	25,863	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 146,561	20,837
Avondale	\$ 536,234	76,238	Patagonia*	10,551	1,500
Buckeye	357,846	50,876	<u>Yavapai County</u>		
Carefree	23,654	3,363	Camp Verde	\$ 76,477	10,873
Cave Creek	35,274	5,015	Chino Valley	76,083	10,817
Chandler	1,660,815	236,123	Clarkdale	28,817	4,097
El Mirage	223,650	31,797	Cottonwood	79,234	11,265
Fountain Hills	158,181	22,489	Dewey-Humboldt	27,389	3,894
Gila Bend	13,519	1,922	Jerome*	10,551	1,500
Gilbert	1,466,193	208,453	Prescott	280,243	39,843
Glendale	1,594,684	226,721	Prescott Valley	273,062	38,822
Goodyear	459,124	65,275	Sedona	70,555	10,031
Guadalupe	38,847	5,523	<u>Yuma County</u>		
Litchfield Park	38,516	5,476	San Luis	\$ 179,394	25,505
Mesa	3,088,076	439,041	Somerton	100,490	14,287
Paradise Valley	90,172	12,820	Wellton	20,271	2,882
Peoria	1,083,645	154,065	Yuma	654,583	93,064
Phoenix	10,168,121	1,445,632	TOTAL		
Queen Creek	185,415	26,361	\$ 35,368,620		5,028,462

*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 2012

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,645,519	217,385
Eagar	\$ 36,978	4,885	Surprise	\$ 889,558	117,517
St. Johns	\$ 14,844	3,480	Tempe	\$ 1,224,150	161,719
Springerville	\$ 26,342	1,961	Tolleson	\$ 49,543	6,545
<u>Cochise County</u>			Wickenburg	\$ 48,165	6,363
Benson	\$ 38,643	5,105	Youngtown	\$ 46,599	6,156
Bisbee	\$ 42,201	5,575	<u>Mohave County</u>		
Douglas	\$ 131,545	17,378	Bullhead City	\$ 299,302	39,540
Huachuca City	\$ 14,026	1,853	Colorado City	\$ 36,493	4,821
Sierra Vista	\$ 332,215	43,888	Kingman	\$ 212,464	28,068
Tombstone	\$ 10,446	1,380	Lake Havasu City	\$ 397,609	52,527
Willcox	\$ 28,439	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 38,249	5,053
Flagstaff	\$ 498,610	65,870	Pinetop/Lakeside	\$ 32,413	4,282
Fredonia	\$ 9,946	1,314	Show Low	\$ 80,692	10,660
Page	\$ 54,857	7,247	Snowflake	\$ 42,314	5,590
Tusayan	\$ 4,224	558	Taylor	\$ 31,126	4,112
Williams	\$ 22,883	3,023	Winslow	\$ 73,085	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 57,014	7,532	Marana	\$ 264,641	34,961
Hayden	\$ 5,011	662	Oro Valley	\$ 310,437	41,011
Miami	\$ 13,905	1,837	Sahuarita	\$ 191,201	25,259
Payson	\$ 115,823	15,301	South Tucson	\$ 42,783	5,652
Star Valley	\$ 17,486	2,310	Tucson	\$ 3,937,075	520,116
Winkelman	\$ 2,672	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 271,295	35,840
Pima	\$ 18,069	2,387	Casa Grande	\$ 367,663	48,571
Safford	\$ 72,411	9,566	Coolidge	\$ 89,511	11,825
Thatcher	\$ 36,826	4,865	Eloy	\$ 125,890	16,631
<u>Greenlee County</u>			Florence	\$ 193,298	25,536
Clifton	\$ 25,063	3,311	Kearny	\$ 14,761	1,950
Duncan	\$ 5,268	696	Mammoth	\$ 10,794	1,426
<u>La Paz County</u>			Maricopa	\$ 329,142	43,482
Parker	\$ 23,337	3,083	Superior	\$ 21,475	2,837
Quartzsite	\$ 27,833	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 157,728	20,837
Avondale	\$ 577,092	76,238	Patagonia	\$ 6,911	913
Buckeye	\$ 385,111	50,876	<u>Yavapai County</u>		
Carefree	\$ 25,457	3,363	Camp Verde	\$ 82,304	10,873
Cave Creek	\$ 37,962	5,015	Chino Valley	\$ 81,880	10,817
Chandler	\$ 1,787,359	236,123	Clarkdale	\$ 31,013	4,097
El Mirage	\$ 240,691	31,797	Cottonwood	\$ 85,272	11,265
Fountain Hills	\$ 170,233	22,489	Dewey-Humboldt	\$ 29,476	3,894
Gila Bend	\$ 14,549	1,922	Jerome	\$ 3,361	444
Gilbert	\$ 1,577,908	208,453	Prescott	\$ 301,596	39,843
Glendale	\$ 1,716,189	226,721	Prescott Valley	\$ 293,867	38,822
Goodyear	\$ 494,106	65,275	Sedona	\$ 75,931	10,031
Guadalupe	\$ 41,807	5,523	<u>Yuma County</u>		
Litchfield Park	\$ 41,451	5,476	San Luis	\$ 193,063	25,505
Mesa	\$ 3,323,369	439,041	Somerton	\$ 108,147	14,287
Paradise Valley	\$ 97,042	12,820	Wellton	\$ 21,816	2,882
Peoria	\$ 1,166,212	154,065	Yuma	\$ 704,458	93,064
Phoenix	\$ 10,942,869	1,445,632	TOTAL		
Queen Creek	\$ 199,542	26,361	\$ 38,019,935	5,022,708	

TABLE 4
County Tax Collections
January 2012

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$ 94,406								
Cochise		\$ 640,371								
Coconino	\$ 236,329	\$ 945,618		\$ 945,068						
Gila		\$ 230,549					\$ 241,867			
Graham		\$ 169,134								
Greenlee		\$ 120,743								
La Paz		\$ 92,993	\$ 1	\$ 92,992	\$ 86,782					
Maricopa				\$ 11,292,132		\$ 378,324	\$ 31,510,370		\$ 1,473,239	\$ (46)
Mohave		\$ 488,206								
Navajo		\$ 540,114								
Pima						\$ 107,225	\$ 6,636,619	\$ 19,006		
Pinal		\$ 1,159,665	\$ 230,873				\$ 1,207,624			
Santa Cruz		\$ 298,668		\$ 298,562						
Yavapai		\$ 1,116,674		\$ 558,323						
Yuma	\$ (633)	\$ 1,162,276	\$ 231,918	\$ 1,162,277						