



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: April 25, 2013

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

JANUARY 2013 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>January 2013</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$396,190,173	\$1,980,777,627
Percent Change	2.7%	4.8%
Corporate Income Tax		
Net Collections	\$20,826,718	\$316,136,466
Percent Change	(37.1)%	(12.0)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$358,061,324	\$2,219,164,488
Percent Change	3.1%	4.0%
Total Big Three Tax Types		
Net Collections	\$775,078,215	\$4,516,074,150
Percent Change	1.2%	3.0%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	January 2013	January 2012	% Change
Gross Collections	\$ 136,860,873	\$ 158,056,550	(13.4)%
Withholding	312,515,221	306,273,485	2.0%
Refunds	(7,762,250)	(40,635,085)	(80.9)%
Urban Revenue Sharing	(42,798,670)	(35,368,620)	21.0%
Job Creation	(2,625,000)	(2,625,000)	0.0%
Net Collections	\$ 396,190,173	\$ 385,701,330	2.7%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% Change
Gross Collections	\$ 398,876,303	\$ 394,510,647	1.1%
Withholding	2,035,986,954	1,941,171,907	4.9%
Refunds	(136,119,938)	(179,996,414)	(24.4)%
Urban Revenue Sharing	(299,590,693)	(247,580,341)	21.0%
Job Creation	(18,375,000)	(18,375,000)	0.0%
Net Collections	\$ 1,980,777,627	\$ 1,889,730,798	4.8%

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

Average Individual Income Tax Refund

	Average	Number
2013 CYTD	\$ 849.31	10,671
2012 CYTD	\$ 482.66	205,359
% Change	75.97%	(94.80)%

Individual Income Tax Estimated Payments

Taxpayers are required to make estimated payments if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. Total estimated payments paid with form 140ES for tax year 2011 were \$411.3 million, for an average of \$1,873. An additional \$113.9 million in estimated payments came from 2010 tax returns that applied their refunds as a 2011 estimated payment, for an average of \$2,506. Estimated payments received through January 2013 for tax year 2012 are as follows:

		Monthly	Cumulative
January 2013	140 ES Payment	\$ 128,052,102	\$ 427,415,270
January 2012	140 ES Payment	\$ 151,673,997	\$ 402,904,960
	% change	(15.6)%	6.1%
January 2013	Average Payment	\$ 3,545	\$ 1,894
January 2012	Average Payment	\$ 4,706	\$ 1,880
	% change	(24.7)%	0.8%
January 2013	Applied Refund	\$ 474,852	\$ 112,863,654
January 2012	Applied Refund	\$ 371,544	\$ 111,872,905
	% change	27.8%	0.9%
January 2013	Monthly Total	\$ 128,526,954	\$ 540,278,924
January 2012	Monthly Total	\$ 152,045,541	\$ 514,777,865
	% change	(15.5)%	5.0%

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 2011 through September 2012, \$806.3 million was received for the third quarter of 2011. The latest complete quarter (15 months of information has been compiled) is the fourth quarter of 2011, which shows a decrease of 2.89% in withholding payments over the fourth quarter of 2011. Growth in quarters for which information is still being gathered is as follows:

1st Quarter 2012	9.25%	2nd Quarter 2012	3.88%
3rd Quarter 2012	2.54%	4th Quarter 2012	9.12%
1st Quarter 2013	6.96%		

The state withholding tables calculate Arizona withholding as a percentage of gross taxable wages. The withholding rates are 0%, 0.8%, 1.3%, 1.8%, 2.7%, 3.6%, 4.2% or 5.1%. The 0% option is only available to those individuals who expect no tax liability in the current year.

Contributions on the Individual Income Tax Return

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

	Number	Amount	Average
Aid to Education	3	\$ 16	\$ 5.33
Child Abuse Prevention	30	\$ 394	\$ 13.13
Domestic Violence Prevention	22	\$ 450	\$ 20.45
I Didn't Pay Enough Fund	0	\$ 0	N/A
National Guard Contributions	3	\$ 36	\$ 12.00
Neighbors Helping Neighbors	3	\$ 60	\$ 20.00
Special Olympics	10	\$ 807	\$ 80.70
Wildlife	20	\$ 307	\$ 15.35
Veterans Fund	26	\$ 1,786	\$ 68.69
Democratic Party	0	\$ 0	N/A
Green Party	0	\$ 0	N/A
Libertarian Party	1	\$ 25	\$ 25.00
Republican Party	0	\$ 0	N/A

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	January 2013	January 2012	% Change
Gross Collections	\$ 26,071,307	\$ 34,263,313	(23.9)%
Refunds	\$ (5,244,589)	\$ (1,136,019)	N/A
Net Collections	\$ 20,826,718	\$ 33,127,294	(37.1)%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 393,857,578	\$ 422,896,022	(6.9)%
Refunds	\$ (77,721,112)	\$ (63,655,205)	22.1%
Net Collections	\$ 316,136,466	\$ 359,240,817	(12.0)%

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 2013	\$ 20,067,323	Calendar Year Total	\$ 20,067,323
January 2012	\$ 28,229,706	Calendar Year Total	\$ 28,229,706
% Change	(28.9)%	% Change	(28.9)%

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 2013	172	20	22	2	2	0	218	(0.9)%
January 2012	165	21	28	4	2	0	220	
CY 2013	172	20	22	2	2	0	218	(0.9)%
CY 2012	165	21	28	4	2	0	220	

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 2013	\$ 1,725,543	\$ 1,508,624	\$ 5,865,200	\$ 1,561,000	\$ 5,557,000	\$ 16,217,367	(24.9)%
January 2012	\$ 1,571,331	\$ 1,574,755	\$ 6,637,694	\$ 2,656,000	\$ 9,146,000	\$ 21,585,780	
CY 2013	\$ 1,725,543	\$ 1,508,624	\$ 5,865,200	\$ 1,561,000	\$ 5,557,000	\$ 16,217,367	(24.9)%
CY 2012	\$ 1,571,331	\$ 1,574,755	\$ 6,637,694	\$ 2,656,000	\$ 9,146,000	\$ 21,585,780	

Corporate Refunds:

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 11/12 by corporate fiscal year. For example, in FY 11/12, 41.7% of the refund dollars paid were for corporate fiscal years ending in 2007 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	07 & Prior	08	09	10	11	12
FY 11/12	41.7%	3.1%	7.1%	36.6%	11.4%	0.1%
Corporate Fiscal Year-End:	08 & Prior	09	10	11	12	13
FY 12/13	21.2%	2.7%	3.0%	63.7%	9.4 %	0.0%

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

January 2013	\$ 17,527,020	Calendar Year Total	\$ 17,527,020
January 2012	\$ 9,268,538	Calendar Year Total	\$ 9,268,538
% Change	89.1%	% Change	89.1%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 132,990 corporate returns showing a fiscal year-end of 2011. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	163	34,770	84,995	761	12,301
%	0.1%	26.1%	63.9%	0.6%	9.3%

Through January 2013, 8,226 documents were received for a fiscal year-end of 2012, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	23	5,730	756	79	1,638
%	0.3%	69.6%	9.2%	1.0%	19.9%

The figures for the 2012 returns are most meaningful when compared to 2011 returns received during the same period of time in the previous year. Through January 2013, the Department of Revenue received 7,669 documents with a fiscal year-end of 2011. Compared to 2012 documents, the Department has seen a 7.3% **increase** in the number of corporate returns processed at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2012/13 is 15.0% of net proceeds from Fiscal Year 2010/11 income tax. Amounts returned for January 2013 are shown on Table 2 located at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many classifications of tax. These classifications include but are not limited to retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non-shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non-shared. In contrast, contracting is 20% distribution base and 80% non-shared. Use tax is 100% non-shared. At the close of each month, transaction privilege and severance tax collections are aggregated by category and total distribution base and non-shared portions are calculated. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. Education tax is in accordance with Proposition 301 resulting in an additional 0.6% education tax being added to most business classifications. Temporary Tax is in accordance with Proposition 100 passed in May 2010, resulting in an additional 1% being added to most business classifications. The Temporary Tax is scheduled to expire on May 31, 2013. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	January 2013	January 2012	% change
Distribution Base	160,804,467	152,079,739	5.7%
Non Shared	280,480,025	268,756,970	4.4%
Use Tax	22,119,839	26,209,693	-15.6%
Education Tax	54,148,860	52,386,290	3.4%
Temporary Tax	91,603,570	87,970,921	4.1%
Other Revenues	68,339,745	65,669,256	4.1%
Total Collections	677,496,506	653,072,868	3.7%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Distribution Base	942,510,751	901,324,462	4.6%
Non Shared	1,737,263,914	1,661,597,330	4.6%
Use Tax	156,828,616	161,409,616	-2.8%
Education Tax	329,987,289	316,634,117	4.2%
Temporary Tax	558,951,237	528,963,318	5.7%
Other Revenues	422,564,995	400,934,283	5.4%
Total Collections	4,148,106,803	3,970,863,126	4.5%

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 2013	January 2012	% change
Retained by State	358,061,324	347,418,964	3.1%
Returned to Counties	65,141,890	61,607,502	5.7%
Returned to Cities	40,201,117	38,019,935	5.7%
Education Tax	54,148,860	52,386,290	3.4%
Temporary Tax	91,603,570	87,970,921	4.1%
Other Revenues	68,339,745	65,669,256	4.1%
Total Collections	677,496,506	653,072,868	3.7%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Retained by State	2,219,164,488	2,133,873,753	4.0%
Returned to Counties	381,811,105	365,126,539	4.6%
Returned to Cities	235,627,688	225,331,115	4.6%
Education Tax	329,987,289	316,634,117	4.2%
Temporary Tax	558,951,237	528,963,318	5.7%
Other Revenues	422,564,995	400,934,283	5.4%
Total Collections	4,148,106,803	3,970,863,126	4.5%

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 2013 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 415,047	5.9%	\$ 2,505,700	4.1%
Coconino	\$ 1,680,200	8.4%	\$ 10,994,242	8.8%
Cochise	\$ 1,182,694	11.9%	\$ 6,647,655	5.3%
Gila	\$ 438,538	3.0%	\$ 2,766,842	3.8%
Graham	\$ 347,700	3.0%	\$ 2,094,187	1.9%
Greenlee	\$ 495,053	44.3%	\$ 2,763,925	6.7%
La Paz	\$ 203,233	9.7%	\$ 1,171,588	12.1%
Maricopa	\$ 40,948,858	5.4%	\$ 238,111,076	4.2%
Mohave	\$ 1,755,788	6.3%	\$ 10,785,158	8.6%
Navajo	\$ 919,330	3.4%	\$ 5,882,259	3.4%
Pima	\$ 9,587,179	6.0%	\$ 55,733,660	4.8%
Pinal	\$ 2,656,392	4.1%	\$ 15,842,914	4.0%
Santa Cruz	\$ 463,370	8.0%	\$ 2,452,172	3.1%
Yavapai	\$ 2,235,565	3.1%	\$ 13,780,292	3.8%
Yuma	\$ 1,812,941	4.9%	\$ 10,279,435	5.9%
Total	\$ 65,141,890	5.7%	\$ 381,811,106	4.6%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	January 2013	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 163,690	21.8%	\$ 1,446,696	7.6%
Non-Metal Mining					
Oil/Gas	6.6	\$ 313,423	36.3%	\$ 2,066,581	5.3%
Utilities	6.6	\$ 32,596,842	(3.4)%	\$ 315,477,199	3.0%
Communications	6.6	\$ 13,019,284	(0.2)%	\$ 88,040,699	(1.7)%
Private Car/Pipelines	6.6	\$ 9,190	(79.4)%	\$ 197,398	NA
Publishing	6.6	\$ 548,872	53.5%	\$ 2,651,910	1.4%
Job Printing	6.6	\$ 1,031,211	(4.8)%	\$ 7,058,887	(1.4)%
Restaurants & Bars	6.6	\$ 46,367,188	6.3%	\$ 291,867,274	6.6%
Amusements	6.6	\$ 4,815,772	8.8%	\$ 27,167,151	1.7%
Commercial Lease	0	\$ 50	37.1%	\$ 50	37.0%
Rental of Personal					
Property	6.6	\$ 14,017,654	3.3%	\$ 93,740,906	5.1%
Contracting	6.6	\$ 40,932,947	(1.0)%	\$ 296,502,385	3.2%
Retail	6.6	\$ 276,057,455	6.8%	\$ 1,472,367,371	5.9%
Mining Severance	2.5	\$ 2,816,278	5.0%	\$ 18,542,948	(25.3)%
Timber Severance	0	\$ 0	NA	\$ 0	NA
Hotel/Motel	6.5	\$ 8,433,353	7.7%	\$ 60,049,845	2.2%
Membership Camping	0	\$ 0	NA	\$ 0	NA
Use	6.6	\$ 22,119,839	(15.6)%	\$ 156,828,606	(2.8)%
Jet Use	\$.0305/.0105 gal	\$ 7,749	(13.3)%	\$ 90,969	28.0%
Rental Occupancy	0	\$ 0	NA	\$ 0	NA
Jet Fuel	----	\$ 245,510	NA	\$ 1,681,888	5.2%
Telecomm Devices	----	\$ 424,542	25.0%	\$ 2,660,873	(6.8)%
911 Telecomm.	----	\$ 1,362,339	(1.3)%	\$ 9,522,694	(0.3)%
911 Wireline	\$0.20/month per active service	\$ 0	NA	\$ (40,236)	NA
911 Wireless	\$0.20/month per active service	\$ 0	NA	\$ 1	NA
Total		\$ 465,283,189	3.8%	\$2,847,922,095	4.1%

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 2013	% Change	Fiscal Year Total	% Change
Transporting	\$ 3,273,808	21.8%	\$ 28,933,920	7.3%
Non-Metal Mining Oil/Gas	\$ 10,029,542	36.3%	\$ 66,130,607	5.3%
Utilities	\$ 651,936,832	(3.4)%	\$ 6,309,543,970	3.0%
Communications	\$ 260,385,680	(0.3)%	\$ 1,760,813,983	(1.7)%
Private Car/Pipelines	\$ 183,806	(79.4)%	\$ 3,947,954	NA
Publishing	\$ 10,977,433	53.5%	\$ 53,038,198	1.4%
Job Printing	\$ 20,624,212	(4.8)%	\$ 141,177,736	(1.4)%
Restaurants & Bars	\$ 927,343,759	6.4%	\$ 5,837,345,485	6.6%
Amusements	\$ 96,315,441	8.8%	\$ 543,343,026	1.7%
Commercial Lease	\$ 1,657	37.1%	\$ 1,657	37.1%
Rental of Personal Property	\$ 280,356,694	3.3%	\$ 1,874,820,675	5.1%
Contracting	\$ 818,658,949	(1.0)%	\$ 5,930,047,701	3.2%
Retail	\$ 5,521,146,165	6.8%	\$ 29,447,342,135	5.9%
Mining Severance	\$ 112,651,130	5.0%	\$ 741,717,932	(25.3)%
Timber Severance	\$ 0	NA	\$ 0	NA
Hotel/Motel	\$ 153,333,685	7.7%	\$ 1,091,815,366	2.2%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 444,222,133	(15.8)%	\$ 3,147,948,337	(2.8)%
Rental Occupancy Tax	\$ 0	NA	\$ 0	NA
Total	\$ 9,311,440,926	3.7%	\$ 56,977,968,682	3.9%

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

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during January and returned to the counties are shown on Table 4, attached to this report. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge in Pima County is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in January 2013. The table compares the receipts to January 2012 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	January 2013	January 2012	% Change
Spirituous	\$ 2,190,998	\$ 4,696,931	(53.4)%
Vinous	\$ 1,210,039	\$ 2,086,843	(42.0)%
Malt	\$ 1,612,873	\$ 1,644,830	(1.9)%
Cigarette*	\$ 21,547,915	\$ 21,916,513	(1.7)%
Other Tobacco	\$ 1,846,021	\$ 1,428,807	29.2%
Tobacco Licenses	\$ 575	\$ 575	0%
Total	\$ 28,408,421	\$ 31,774,499	(10.5)%

	Fiscal Year (12/13)	Fiscal Year (11/12)	% Change
Spirituous	\$ 18,349,056	\$ 20,091,014	(8.67)%
Vinous	\$ 8,562,111	\$ 9,492,522	(9.8)%
Malt	\$ 12,428,995	\$ 12,051,331	3.13%
Cigarette*	\$ 173,764,129	\$ 176,947,587	(1.99)%
Other Tobacco	\$ 10,545,513	\$ 11,085,181	(4.87)%
Tobacco Licenses	\$ 3,625	\$ 4,000	(9.37)%
Total	\$ 223,653,429	\$ 229,671,635	(6.0)%

*Through January 2013, \$335,600 cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

General fund revenues from luxury taxes:

	January 2013	Fiscal Year (12/13)
Spirituous	\$ 1,533,699	\$ 12,844,339
Vinous	\$ 302,508	\$ 2,140,522
Malt	\$ 403,218	\$ 3,107,248
Cigarette	\$ 1,375,377	\$ 14,061,424
Other Tobacco	\$ 83,071	\$ 474,547
Tobacco Licenses	\$ 500	\$ 3,175
Total	\$ 3,698,373	\$ 32,631,255

Other dedicated revenues from luxury taxes:

	January 2013	Fiscal Year (12/13)
Corrections Fund	\$ 2,147,468	\$16,360,001
Tobacco Tax & Health Care Fund ²	\$ 4,830,579	\$36,958,486
Tobacco Products Tax Fund ³	\$ 7,245,870	\$55,437,731
Drug Treatment & Education Fund	\$ 661,494	\$5,062,834
Corrections Rev. Fund	\$ 263,334	\$2,019,849
Smoke Free Arizona Fund ⁴	\$ 214,741	\$1,720,087
Early Childhood Development and Health Fund ⁵	\$ 9,346,488	\$73,127,113

Bingo Tax

	Monthly	FYTD
January 2013	\$ 62,279	\$ 303,821
January 2012	\$ 58,558	\$ 290,188
% change	6.4%	4.7%

Estate Tax

	Monthly	FYTD
January 2013	\$ 0	\$ 0
January 2012	\$ 0	\$ 200,825
% change	NA	NA

Unclaimed Property

	Monthly	FYTD
January 2013	\$ (5,990,895)	\$ 71,921,133
January 2012	\$ (6,536,913)	\$ 45,083,074
% change	NA	59.5%

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

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

² Formerly the Health Care Fund

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

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

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

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

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

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

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

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,739,922	217,385
Eagar	\$ 39,099	4,885	Surprise	940,591	117,517
St. Johns	15,696	3,480	Tempe	1,294,378	161,719
Springerville	27,853	1,961	Tolleson	52,385	6,545
<u>Cochise County</u>			Wickenburg	50,929	6,363
Benson	\$ 40,860	5,105	Youngtown	49,272	6,156
Bisbee	44,622	5,575	<u>Mohave County</u>		
Douglas	139,091	17,378	Bullhead City	\$ 316,473	39,540
Huachuca City	14,831	1,853	Colorado City	38,587	4,821
Sierra Vista	351,274	43,888	Kingman	224,653	28,068
Tombstone	11,045	1,380	Lake Havasu City	420,419	52,527
Willcox	30,071	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 40,444	5,053
Flagstaff	\$ 527,215	65,870	Pinetop/Lakeside	34,273	4,282
Fredonia	10,517	1,314	Show Low	85,321	10,660
Page	58,004	7,247	Snowflake	44,742	5,590
Tusayan	4,466	558	Taylor	32,912	4,112
Williams	24,196	3,023	Winslow	77,277	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 60,285	7,532	Marana	\$ 279,823	34,961
Hayden	5,299	662	Oro Valley	328,247	41,011
Miami	14,703	1,837	Sahuarita	202,170	25,259
Payson	122,467	15,301	South Tucson	45,238	5,652
Star Valley	18,489	2,310	Tucson	4,162,942	520,116
Winkelman	2,825	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 286,859	35,840
Pima	\$ 19,105	2,387	Casa Grande	388,756	48,571
Safford	76,565	9,566	Coolidge	94,646	11,825
Thatcher	38,939	4,865	Eloy	133,112	16,631
<u>Greenlee County</u>			Florence	204,387	25,536
Clifton	\$ 26,501	3,311	Kearny	15,608	1,950
Duncan	5,571	696	Mammoth	11,414	1,426
<u>La Paz County</u>			Maricopa	348,024	43,482
Parker	\$ 24,676	3,083	Superior	22,707	2,837
Quartzsite	29,430	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 166,777	20,837
Avondale	\$ 610,199	76,238	Patagonia	7,307	913
Buckeye	407,205	50,876	<u>Yavapai County</u>		
Carefree	26,917	3,363	Camp Verde	\$ 87,026	10,873
Cave Creek	40,139	5,015	Chino Valley	86,578	10,817
Chandler	1,889,898	236,123	Clarkdale	32,792	4,097
El Mirage	254,499	31,797	Cottonwood	90,164	11,265
Fountain Hills	179,999	22,489	Dewey-Humboldt	31,167	3,894
Gila Bend	15,383	1,922	Jerome	3,554	444
Gilbert	1,668,431	208,453	Prescott	318,898	39,843
Glendale	1,814,646	226,721	Prescott Valley	310,726	38,822
Goodyear	522,453	65,275	Sedona	80,287	10,031
Guadalupe	44,205	5,523	<u>Yuma County</u>		
Litchfield Park	43,829	5,476	San Luis	\$ 204,139	25,505
Mesa	3,514,028	439,041	Somerton	114,351	14,287
Paradise Valley	102,610	12,820	Wellton	23,067	2,882
Peoria	1,233,117	154,065	Yuma	744,872	93,064
Phoenix	11,570,655	1,445,632	TOTAL		
Queen Creek	210,990	26,361	\$ 40,201,117		5,022,708

**TABLE 4
County Tax Collections
January 2013**

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$ 93,138								
Cochise		\$ 743,644								
Coconino	\$ 238,499	\$ 954,495		\$ 953,938						
Gila		\$ 243,179					\$ 254,190			
Graham		\$ 184,903								
Greenlee		\$ 172,905								
La Paz		\$ 100,899	\$ 14	\$ 100,898	\$ 98,899					
Maricopa				\$ 11,914,895		\$ 374,415	\$ 32,815,129		\$ 1,613,064	
Mohave		\$ 497,192								
Navajo		\$ 506,008								
Pima						\$ 103,567	\$ 6,789,367	\$ 11,750		
Pinal		\$ 1,186,870	\$ 236,868				\$ 1,236,908			
Santa Cruz		\$ 317,719		\$ 317,634						
Yavapai		\$ 1,166,593		\$ 583,294						
Yuma	\$ 192	\$ 1,166,494	\$ 232,734	\$ 1,166,494						