



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: April 21, 2008

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

February 2008 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>February 2008</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ (17,997,346)	\$1,835,177,416
Percent Change	N/A	(10.4%)
Corporate Income Tax		
Net Collections	\$ 21,391,706	\$ 420,959,781
Percent Change	1.3%	(23.4%)
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 342,061,289	\$2,977,323,969
Change	(4.9%)	(1.7%)
Total Big Three Tax Types		
Net Collections	\$ 345,455,649	\$5,233,461,166
Percent Change	(17.5%)	(7.0%)

December 2007 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

February 2008

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	February 2008	February 2007	% Change
Gross Collections	\$ 17,557,877	\$ 18,072,039	(2.8)
Withholding	294,918,442	294,196,141	0.2
Refunds	(273,428,755)	(228,732,146)	19.5
Urban Revenue Sharing	(57,044,911)	(45,935,888)	24.2
Net Collections	\$ (17,997,347)	\$ 37,600,146	N/A

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	Change
Gross Collections	\$ 556,893,322	\$ 644,617,339	(13.6)
Withholding	2,257,274,243	2,201,762,042	2.5
Refunds	(522,630,864)	(431,500,624)	21.1
Urban Revenue Sharing	(456,359,285)	(367,487,107)	24.2
Net Collections	\$ 1,835,177,416	\$ 2,047,391,650	(10.4)

Included in the refund amounts above are refunds relating to the alternative fuel vehicle (AFV) income tax credit. In February 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 twelve refunds to individual income taxpayers during February 2008. This refund totaled \$5,119*. Attorney payments are not included in the refund amount and total \$427 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 February 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 2007, 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	(1.7)
2 nd Quarter 2007	1.3	1 st Quarter 2008	6.3
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 February 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.

	February 2008	Calendar Year Total
Check Off	\$1,517,660	\$1,861,290
Voluntary Donation	\$7,163	\$8,273
Number of Returns	218,491	273,402

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	February 2008	February 2007	Change
Gross Collections	\$30,326,605	\$22,671,285	33.8
Refunds	(\$8,934,899)	(\$1,544,406)	478.5
Net Collections	\$21,391,706	\$21,126,879	1.3

	Fiscal Year Total	Prior Fiscal Year Total	Change
Gross Collections	\$566,047,348	\$612,332,165	(7.6)
Refunds	(\$145,087,567)	(\$63,031,009)	130.2
Net Collections	\$420,959,781	\$549,301,156	(23.4)

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.

February 2008	\$21,533,492	Calendar Year Total	\$42,525,683
February 2007	\$18,918,703	Calendar Year Total	\$50,279,660
Change	13.8	Change	(15.4)

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
February 2008	76	11	11	3	2	1	104	(19.4)
February 2007	96	12	15	3	3	0	129	
CY 2008	251	33	33	10	3	1	331	(6.5)
CY 2007	270	25	46	4	9	0	354	

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
February 2008	\$858,399	\$757,377	\$2,076,930	\$1,853,000	\$13,700,000	\$19,245,706	14.7
February 2007	\$1,161,369	\$800,000	\$3,260,873	\$2,340,000	\$9,210,000	\$16,772,242	
CY 2008	\$2,444,395	\$2,250,497	\$7,714,642	\$6,327,000	\$17,700,000	\$36,436,534	(10.3)
CY 2007	\$3,219,714	\$1,636,113	\$10,620,890	\$3,090,000	\$22,042,018	\$40,608,735	

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	14.1%	2.5%	3.4%	72.9%	7.1%	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 February 2008, 12,601 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)
#	17	7,784	2,732	83	1,985
%	0.1	61.8	21.7	0.7	15.7

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 February 2007, the Department of Revenue received 13,021 documents with a fiscal year-end of 2006. Compared to 2007 documents, the Department has seen a 3.2 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 February 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.

	February 2008	February 2007	% change
Distribution Base	\$136,709,934	\$147,417,646	(7.3)
Non shared	267,379,265	285,675,840	(6.4)
Use Tax	27,530,767	23,123,752	19.1
Education Tax	49,844,692	52,711,443	(5.4)
Other Revenues	63,702,240	68,820,912	(7.4)
Total Collections	\$545,166,899	\$577,749,593	(5.6)

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% change
Distribution Base	\$1,191,023,975	\$1,222,294,942	(2.6)
Non shared	2,328,184,326	2,388,613,643	(2.5)
Use Tax	238,355,474	217,772,740	9.5
Education Tax	437,005,235	446,502,967	(2.3)
Other Revenues	542,966,842	553,477,773	(1.9)
Total Collections	\$4,737,535,852	\$4,828,662,065	(1.9)

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.

	February 2008	February 2007	%change
Retained by State	\$342,061,289	\$359,643,938	(4.9)
Returned to Counties	55,381,194	59,718,889	(7.3)
Returned to Cities	34,177,483	36,854,412	(7.3)
Education Tax	49,844,692	52,711,443	(5.4)
Other Revenues	63,702,240	68,820,912	(7.4)
Total Collections	\$545,166,899	\$577,749,593	(5.6)

Distribution of Transaction Privilege, Severance and Use Tax Receipts continued

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% change
Retained by State	\$2,977,323,969	\$3,027,955,908	(1.7)
Returned to Counties	482,483,812	495,151,681	(2.6)
Returned to Cities	297,755,994	305,573,736	(2.6)
Education Tax	437,005,235	446,502,967	(2.1)
Other Revenues	542,966,842	553,477,773	(1.9)
Total Collections	\$4,737,535,852	\$4,828,662,065	(1.9)

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	February 2008	% Chg	Fiscal Year Total	% Chg
Transporting	5.6	\$78,784	(44.3)	\$1,564,649	(33.1)
Non-Metal Mining Oil/Gas	3.125	537,070	5.1	4,511,078	(14.8)
Utilities	5.6	40,865,028	9.1	327,046,112	7.0
Communications	5.6	15,147,607	2.5	120,379,230	2.8
Private Car/Pipelines	5.6	67,713	(44.9)	682,812	6.5
Publishing	5.6	510,552	(7.8)	4,374,638	(0.9)
Job Printing	5.6	1,558,047	(8.4)	13,103,596	(2.9)
Restaurants & Bars	5.6	40,646,394	(2.1)	309,790,232	0.0
Amusements	5.6	4,347,063	10.0	32,880,289	6.2
Commercial Lease	0	9	N/A	(179)	N/A
Rental of Personal Property	5.6	18,201,814	6.7	131,180,677	2.7
Contracting	5.6	75,185,486	(11.3)	701,051,272	(8.0)
Retail	5.6	191,999,093	(10.2)	1,766,187,438	(2.9)
Mining Severance	2.5	2,202,693	(11.4)	25,156,168	(17.6)
Timber Severance*	0	246	(85.8)	4,768	(69.5)
Hotel/Motel	5.5	11,829,013	(9.1)	78,862,268	3.0
Membership Camping*	0	790	N/A	1,455	158.7
Use Tax	5.6	27,530,767	19.1	238,355,474	9.5
Rental Occupancy Tax*	0	(2,604)	N/A	(80,121)	N/A
Jet Fuel		234,131	(73.2)	2,563,835	(29.8)
Jet Fuel Use Tax	.0305/.0105 gal	586,687	80.2	798,446	21.1
Telecomm Devices	----	530,984	(9.7)	4,468,132	0.8
911 Telecommunications		1,399,598	N/A	9,850,082	N/A
911 Wireline	0.20/month per active service	18,076	N/A	948,250	N/A
911 Wireless	0.20/month per active service	(26,683)	N/A	856,115	N/A
Total		\$ 433,448,359	(5.5)	\$3,774,536,718	(1.9)

*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	
	February 2008	% Chg	Year Total	% Chg
Transporting	\$1,807,558	(36.2)	\$31,631,537	(33.4)
Non-Metal Mining Oil/Gas	17,221,243	5.3	144,583,218	(14.8)
Utilities	818,285,996	9.2	6,547,318,597	7.0
Communications	303,388,995	2.6	2,410,548,226	2.8
Private Car/Pipelines	1,357,736	(44.7)	13,677,562	6.6
Publishing	10,228,511	(7.7)	87,606,549	(0.8)
Job Printing	31,216,831	(8.2)	262,432,187	(2.8)
Restaurants & Bars	814,140,014	(2.0)	6,203,969,495	0.0
Amusements	87,106,737	10.1	658,696,624	6.2
Commercial Lease	292	N/A	(3,398)	N/A
Rental of Personal Property	364,508,544	6.8	2,626,896,027	2.7
Contracting	1,506,670,143	(11.2)	14,040,481,506	(8.0)
Retail	3,846,997,236	(10.0)	35,372,702,283	(2.9)
Mining Severance	88,412,963	(11.2)	1,008,096,704	(17.5)
Timber Severance*	175	(85.8)	3,210	(60.4)
Hotel/Motel	215,377,569	(9.1)	1,413,262,857	1.3
Membership Camping*	15,942	N/A	30,178	N/A
Use Tax	551,595,925	17.1	4,783,942,245	9.4
Rental Occupancy Tax*	(87,088)	N/A	(2,673,410)	N/A
Total	\$8,658,245,318	(5.3)	\$75,603,202,194	(2.0)

*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 February 2008 is shown in the County Share column.

	County		FYTD	
	Share	% of Total	County Share	Change
Apache	\$ 383,459	0.7	\$ 3,395,061	1.9
Coconino	1,269,148	2.3	11,749,046	(2.5)
Cochise	954,284	1.7	8,397,167	0.3
Gila	385,449	0.7	3,559,703	(1.2)
Graham	263,438	0.5	2,348,150	4.8
Greenlee	217,309	0.4	2,960,950	(14.5)
La Paz	181,229	0.3	1,289,762	(2.5)
Maricopa	35,719,747	64.5	309,858,262	(2.5)
Mohave	1,710,648	3.1	14,000,310	(3.9)
Navajo	801,607	1.4	7,326,805	(0.1)
Pima	7,902,647	14.3	69,172,285	(2.1)
Pinal	1,879,570	3.4	15,950,770	(4.8)
Santa Cruz	352,244	0.6	3,133,856	(4.1)
Yavapai	1,821,316	3.3	16,844,302	(5.5)
Yuma	1,539,098	2.8	12,497,380	(1.4)
Total	\$ 55,381,194		\$ 482,483,812	(2.6)

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 February 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 February 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 February 2008. The table compares the receipts to February 2007 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	February 2008	February 2007	% Change
Spirituos	\$2,261,905	\$1,642,349	37.7
Vinous	1,145,840	384,288	198.2
Malt	2,046,280	1,886,202	8.5
Cigarette	27,316,972	18,295,792	49.3
Other Tobacco	1,365,894	1,162,736	17.5
Tobacco Licenses	400	350	14.3
Total	\$34,137,290	\$23,371,717	46.1

	Fiscal Year (07/08)	Fiscal Year (06/07)	% Change
Spirituos	\$18,874,590	\$17,632,380	7.0
Vinous	8,677,470	7,364,955	17.8
Malt	15,937,038	16,229,270	(1.8)
Cigarette*	258,474,309	216,292,957	19.5
Other Tobacco	10,793,823	7,111,058	51.8
Tobacco Licenses	3,825	4,625	(17.3)
Total	\$312,761,055	\$264,635,245	18.2

*Through February 2008, \$589,440 of 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:

	February 2008	FY 07/08
Spirituos	\$1,583,333	\$13,212,213
Vinous	285,712	2,163,558
Malt	511,570	3,984,259
Cigarettes	2,912,821	21,544,331
Other Tobacco	61,465	486,125
Tobacco Licenses	400	3,825
Total	\$5,355,301	\$41,394,310

Other dedicated revenues from luxury taxes:

	<u>February 2008</u>	<u>FY07/08</u>
Corrections Fund	\$ 2,402,257	\$19,179,463
Tobacco Tax & Health Care Fund ²	5,359,339	53,114,040
Tobacco Products Tax Fund ³	8,099,393	79,735,773
Wine Promotional Fund	2,994	23,237
Drug Treatment & Education Fund	732,376	5,747,650
Corrections Rev. Fund	291,096	2,287,627
Smoke Free Arizona Fund ⁴	276,452	2,606,317
Early Childhood Development and Health Fund ⁵	11,618,083	108,672,639

Estate Tax

	Monthly		FYTD
February-08	\$ -	\$	268,122
February-07	\$ 71,962	\$	(877,995)
%change	N/A		N/A

Bingo Tax

	Monthly		FYTD
February-08	\$ 44,876	\$	383,714
February-07	\$ 47,414	\$	420,755
% change	(5.4)		(8.8)

Unclaimed Property

	Monthly		FYTD
February-08	\$ 2,317,416	\$	65,328,123
February-07	\$ 7,569,319	\$	68,545,332
% change	(69.4)		(4.7)

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
February 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	TOTAL		
Queen Creek	192,497	16,414	\$57,044,910	4,864,165	
Scottsdale	\$2,753,074	234,752			

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

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$620,033	88,265
Eagar	\$31,154	4,435	Tempe	1,164,662	165,796
Springerville	14,506	2,065	Tolleson	45,646	6,498
St. Johns	27,150	3,865	Wickenburg	42,689	6,077
<u>Cochise County</u>			Youngtown	43,293	6,163
Benson	33,297	4,740	<u>Mohave County</u>		
Bisbee	46,152	6,570	Bullhead City	268,413	38,210
Douglas	120,789	17,195	Colorado City	28,661	4,080
Huachuca City	12,855	1,830	Kingman	181,658	25,860
Sierra Vista	306,908	43,690	Lake Havasu City	375,363	53,435
Tombstone	11,310	1,610	<u>Navajo County</u>		
Willcox	27,291	3,885	Holbrook	38,109	5,425
<u>Coconino County</u>			Pinetop/Lakeside	29,258	4,165
Flagstaff	429,805	61,185	Show Low	69,439	9,885
Fredonia	7,797	1,110	Snowflake	34,667	4,935
Page	49,945	7,110	Taylor	28,801	4,100
Williams	22,093	3,145	Winslow	69,088	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	52,650	7,495	Marana	187,734	26,725
Hayden	6,266	892	Oro Valley	276,772	39,400
Miami	13,733	1,955	Sahuarita	98,275	13,990
Payson	108,391	15,430	South Tucson	39,549	5,630
Star Valley	14,091	2,006	Tucson	3,721,460	529,770
Winkelman	3,112	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	239,331	34,070
Pima	15,328	2,182	Casa Grande	228,091	32,470
Safford	65,751	9,360	Coolidge	57,462	8,180
Thatcher	31,962	4,550	Eloy	78,149	11,125
<u>Greenlee County</u>			Florence	144,216	20,530
Clifton	18,236	2,596	Kearny	15,798	2,249
Duncan	5,704	812	Mammoth	12,377	1,762
<u>La Paz County</u>			Maricopa	111,931	15,934
Parker	23,041	3,280	Superior	22,858	3,254
Quartzsite	25,289	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	153,349	21,830
Avondale	487,203	69,356	Patagonia	6,463	920
Buckeye	178,469	25,406	<u>Yavapai County</u>		
Carefree	25,879	3,684	Camp Verde	75,375	10,730
Cave Creek	33,480	4,766	Chino Valley	86,579	12,325
Chandler	1,621,610	230,845	Clarkdale	25,851	3,680
El Mirage	225,218	32,061	Cottonwood	76,288	10,860
Fountain Hills	172,048	24,492	Dewey-Humboldt	28,309	4,030
Gila Bend	13,909	1,980	Jerome	2,318	330
Gilbert	1,247,188	177,544	Prescott	286,396	40,770
Glendale	1,702,563	242,369	Prescott Valley	235,853	33,575
Goodyear	324,631	46,213	Sedona	76,815	10,935
Guadalupe	39,022	5,555	<u>Yuma County</u>		
Litchfield Park	31,808	4,528	San Luis	161,076	22,930
Mesa	3,147,727	448,096	Somerton	68,491	9,750
Paradise Valley	97,383	13,863	Wellton	13,839	1,970
Peoria	970,409	138,143	Yuma	631,938	89,306
Phoenix	10,367,249	1,475,834			
Queen Creek	115,303	16,414			
Scottsdale	\$1,649,056	234,752	TOTAL	\$34,177,483	4,864,696

**TABLE 4
County Tax Collections
February 2008**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$106,035							
Cochise		\$566,239							
Coconino		\$932,086	\$942,104					\$232,519	
Gila	\$237,748	\$230,660							
Graham		\$165,112							
Greenlee		\$ 73,127							
La Paz		\$127,631	\$127,631				\$12		
Maricopa	\$29,151,455		\$10,744,635	\$630,249	\$57				\$2,296,661
Mohave		\$692,500							
Navajo		\$504,750							
Pima	\$ 5,996,056			\$183,904		\$32,070			
Pinal	\$1,390,733	\$1,364,673					\$267,076		
Santa Cruz		\$251,114	\$250,999						
Yavapai		\$1,139,494	\$569,963						
Yuma		\$1,093,967	\$1,093,976				\$ 218,257	\$2,254	