



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: July 6, 2010

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

MARCH 2010 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>March 2010</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$(71,196,908)	\$1,302,883,319
Percent Change	N/A	(11.4)%
Corporate Income Tax		
Net Collections	\$66,484,298	\$209,686,374
Percent Change	48.3%	(44.9)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$269,271,852	\$2,538,178,046
Percent Change	(4.6)%	(13.1)%
Total Big Three Tax Types		
Net Collections	\$164,559,242	\$4,050,747,739
Percent Change	(51.3)%	(15.1)%

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.

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	March 2010	March 2009	% Change
Gross Collections	\$ 40,585,225	\$ 41,170,355	(1.4)%
Withholding	283,039,242	280,584,398	0.9%
Refunds	(342,434,322)	(249,921,128)	(37.0)%
Urban Revenue Sharing	(52,387,052)	(60,639,783)	(13.6)%
Net Collections	\$ (71,196,908)	\$ 11,193,842	N/A

	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% Change
Gross Collections	\$ 347,573,925	\$ 459,626,603	(24.4)%
Withholding	2,301,653,296	2,394,517,627	(3.9)%
Refunds	(874,860,429)	(837,624,174)	4.4%
Urban Revenue Sharing	(471,483,472)	(545,758,050)	(13.6)%
Net Collections	\$ 1,302,883,319	\$ 1,470,762,005	(11.4)%

Average Individual Income Tax Refund

	Average	Number
2010 CYTD	\$ 601.52	935,122
2009 CYTD	\$ 634.19	822,659
% Change	(5.15)%	13.67%

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 2008 were \$541.0 million, for an average of \$1,978. An additional \$144.6 million in estimated payments came from 2007 tax returns that applied their refunds as a 2008 estimated payment, for an average of \$2,981. Estimated payments received through March 2010 for tax year 2009 are as follows:

		Monthly	Cumulative
March 2010	140 ES Payment	\$ 3,611,355	\$ 376,192,787
March 2009	140 ES Payment	\$ 2,231,010	\$ 536,083,460
	% change	61.9%	(29.8)%
March 2010	Average Payment	\$ 5,115	\$ 1,682
March 2009	Average Payment	\$ 2,510	\$ 1,984
	% change	103.8%	(15.2)%
March 2010	Applied Refund	\$ 501,305	\$ 131,441,907
March 2009	Applied Refund	\$ 1,775,941	\$ 140,963,774
	% change	(71.8)%	(6.8)%
March 2010	Monthly Total	\$ 4,112,660	\$ 507,634,694
March 2009	Monthly Total	\$ 4,006,951	\$ 677,047,234
	% change	2.6%	(25.0)%

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 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 2008, which shows a decrease of 2.38% in withholding payments over the fourth quarter of 2007. Growth in quarters for which information is still being gathered is as follows:

1st Quarter 2009	(10.21)%	2nd Quarter 2009	(9.84)%
3rd Quarter 2009	(5.98)%	4th Quarter 2009	(2.64)%
1st Quarter 2010	(2.03)%		

The current choices for withholding are 0%, 10.7%, 20.3%, 24.5%, 26.7%, 33.1% or 39.5% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Clean Elections

As a result of the January 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for returns filed in 2010.

	March 2010	Calendar Year Total
Check Off	\$ 1,462,885	\$ 3,229,720
Voluntary Donation	\$ 12,763	\$ 20,430
Number of Returns	199,015	459,233

Contributions on the Individual Income Tax Return

Through March 2010, individual income tax return filers have made the following contributions:

	Number	Amount	Average
AID to Education	482	\$ 32,698	\$ 67.84
Child Abuse Prevention	4,627	\$ 95,241	\$ 20.58
Domestic Violence Prevention	3,294	\$ 69,578	\$ 21.12
National Guard Contributions	1,321	\$ 27,531	\$ 20.84
Neighbors Helping Neighbors	1,125	\$ 21,474	\$ 19.09
Special Olympics	1,991	\$ 46,424	\$ 23.32
Wildlife	4,209	\$ 87,146	\$ 20.70
Veterans Fund	2,204	\$ 43,110	\$ 19.56
Democratic Party	180	\$ 4,405	\$ 24.47
Green Party	13	\$ 307	\$ 23.62
Libertarian Party	18	\$ 910	\$ 50.56
Republican Party	100	\$ 3,308	\$ 33.08

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	March 2010	March 2009	% Change
Gross Collections	\$ 81,015,355	\$ 47,075,867	72.1%
Refunds	(14,531,057)	(2,253,816)	544.7%
Net Collections	\$ 66,484,298	\$ 44,822,051	48.3%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 435,468,805	\$ 516,503,095	(15.7)%
Refunds	(225,782,431)	(136,151,286)	65.8%
Net Collections	\$ 209,686,374	\$ 380,351,809	(44.9)%

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.

March 2010	\$ 28,984,019	Calendar Year Total	\$ 68,399,035
March 2009	\$ 26,068,988	Calendar Year Total	\$ 66,062,591
% Change	11.2%	% Change	3.5%

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
March 2010	241	37	29	3	5	0	315	6.8%
March 2009	234	27	26	4	4	0	295	
CY 2010	401	68	57	11	8	0	545	(4.6)%
CY 2009	450	47	56	9	8	1	571	

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
March 2010	\$ 2,489,165	\$ 2,544,855	\$ 7,464,546	\$ 2,315,000	\$ 8,308,000	\$ 23,121,566	19.0%
March 2009	\$ 2,392,686	\$ 1,941,600	\$ 5,473,271	\$ 2,502,504	\$ 7,112,000	\$ 19,422,061	
CY 2010	\$ 4,093,285	\$ 4,684,812	\$ 13,922,118	\$ 8,166,568	\$ 25,708,000	\$ 56,574,783	4.2%
CY 2009	\$ 4,560,172	\$ 3,444,395	\$ 11,746,171	\$ 6,037,504	\$ 28,499,000	\$ 54,287,242	

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 08/09 by corporate fiscal year. For example, in FY 08/09, 6.2% of the refund dollars paid were for corporate fiscal years ending in 2004 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	04 & Prior	05	06	07	08	09
FY 08/09	6.2%	2.0%	4.6%	70.4%	16.6%	0.2%
Corporate Fiscal Year-End:	05 & Prior	06	07	08	09	10
FY 09/10	12.5%	4.3%	6.8%	72.3%	4.1%	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.

March 2010	\$ 803,829	Calendar Year Total	\$ 27,783,268
March 2009	\$ 645,581	Calendar Year Total	\$ 24,938,981
% Change	24.5%	% Change	11.4%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 133,808 corporate returns showing a fiscal year-end of 2008. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	216	36,016	84,601	611	12,364
%	0.2%	26.9%	63.2%	0.5%	9.2%

Through March 2010, 48,481 documents were received for a fiscal year-end of 2009, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	23	12,781	29,238	123	6,316
%	0.0%	26.4%	60.3%	0.3%	13.0%

The figures for the 2009 returns are most meaningful when compared to 2008 returns received during the same period of time in the previous year. Through March 2009, the Department of Revenue received 20,109 documents with a fiscal year-end of 2008. Compared to 2009 documents, the Department has seen a 141.1% *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 2009/10 is 15.0% of net proceeds from Fiscal Year 2007/08 income tax. Amounts returned for March 2010 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.

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

	March 2010	March 2009	% change
Distribution Base	\$ 116,602,251	\$ 117,996,914	(1.2)%
Non Shared	\$ 208,936,405	\$ 220,965,372	(5.4)%
Use Tax	\$ 20,119,332	\$ 20,507,125	(1.9)%
Education Tax	\$ 39,705,597	\$ 41,574,019	(4.5)%
Other Revenues	\$ 51,947,101	\$ 54,890,365	(5.4)%
Total Collections	\$ 437,310,685	\$ 455,933,795	(4.1)%

	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% change
Distribution Base	\$ 1,063,244,791	\$ 1,175,130,447	(9.5)%
Non Shared	\$ 1,980,436,081	\$ 2,275,856,379	(13.0)%
Use Tax	\$ 191,028,837	\$ 240,762,511	(20.7)%
Education Tax	\$ 375,105,156	\$ 429,243,045	(12.6)%
Other Revenues	\$ 480,439,499	\$ 542,210,055	(11.4)%
Total Collections	\$ 4,090,254,364	\$ 4,663,202,436	(12.3)%

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 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.

	March 2010	March 2009	% change
Retained by State	\$ 269,271,852	\$ 282,169,633	(4.6)%
Returned to Counties	\$ 47,235,572	\$ 47,800,550	(1.2)%
Returned to Cities	\$ 29,150,563	\$ 29,499,228	(1.2)%
Education Tax	\$ 39,705,597	\$ 41,574,019	(4.5)%
Other Revenues	\$ 51,947,101	\$ 54,890,365	(5.4)%
Total Collections	\$ 437,310,685	\$ 455,933,795	(4.1)%

	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% change
Retained by State	\$ 2,538,178,046	\$ 2,921,921,381	(13.1)%
Returned to Counties	\$ 430,720,465	\$ 476,045,344	(9.5)%
Returned to Cities	\$ 265,811,198	\$ 293,782,612	(9.5)%
Education Tax	\$ 375,105,156	\$ 429,243,045	(12.6)%
Other Revenues	\$ 480,439,499	\$ 542,210,055	(11.4)%
Total Collections	\$ 4,090,254,364	\$ 4,663,202,436	(12.3)%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	March 2010	% Change	Fiscal Year Total	% Change
Transporting	5.6	\$ 144,136	(18.8)%	\$ 1,483,880	0.5%
Non-Metal Mining					
Oil/Gas	3.125	\$ 223,389	(40.5)%	\$ 2,375,357	(46.8)%
Utilities	5.6	\$ 32,148,736	(0.2)%	\$ 372,202,653	1.2%
Communications	5.6	\$ 13,164,065	8.0%	\$ 103,766,096	(7.4)%
Private Car/Pipelines	5.6	\$ 4,628	N/A	\$ 44,281	N/A
Publishing	5.6	\$ 471,389	14.1%	\$ 3,885,551	2.2%
Job Printing	5.6	\$ 995,081	(7.6)%	\$ 8,703,923	(28.7)%
Restaurants & Bars	5.6	\$ 41,306,558	3.9%	\$ 324,584,631	(2.7)%
Amusements	5.6	\$ 4,461,287	(10.4)%	\$ 35,665,996	(4.2)%
Commercial Lease	0	\$ 0	N/A	\$ 6,973	N/A
Rental of Personal Property	5.6	\$ 12,895,231	(10.5)%	\$ 116,319,711	(13.6)%
Contracting	5.6	\$ 31,179,957	(34.3)%	\$ 357,852,641	(40.6)%
Retail	5.6	\$ 174,399,964	(0.8)%	\$ 1,620,448,239	(7.1)%
Mining Severance	2.5	\$ 2,385,032	N/A	\$ 21,062,974	38.8%
Timber Severance	0	N/A	N/A	N/A	N/A
Hotel/Motel	5.5	\$ 11,249,107	(4.3)%	\$ 77,390,120	(7.4)%
Membership Camping	0	N/A	N/A	\$ 76	N/A
Use Tax	5.6	\$ 20,119,332	(1.9)%	\$ 191,135,800	(20.6)%
Rental Occupancy Tax	0	\$ 0	N/A	\$ 3,327	N/A
Jet Fuel		\$ 350,261	(9.2)%	\$ 3,083,237	13.6%
Jet Fuel Use Tax	.0305/.0105 gal	\$ 51,250	15.8%	\$ 876,368	53.4%
Telecomm Devices	----	\$ 490,483	(13.5)%	\$ 3,632,600	(21.6)%
911 Telecom.	----	\$ 1,391,681	(7.7)%	\$ 9,521,303	(27.3)%
911 Wireline	0.20/month per active service	\$ (169)	N/A	\$ 63,142	N/A
911 Wireless	0.20/month per active service	\$ (11,100)	N/A	\$ (59,814)	N/A
Total		\$ 347,420,149	(3.8)%	\$ 3,254,049,057	(12.3)%

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

	March 2010	% Change	Fiscal Year Total	% Change
Transporting	\$ 2,882,716	(18.8)%	\$ 29,692,242	0.4%
Non-Metal Mining Oil/Gas	\$ 7,148,433	(40.5)%	\$ 76,048,906	(46.8)%
Utilities	\$ 642,974,718	(0.2)%	\$ 7,445,773,157	1.1%
Communications	\$ 263,281,310	7.9%	\$ 2,075,837,264	(7.5)%
Private Car/Pipelines	\$ 92,556	(87.4)%	\$ 888,431	(80.5)%
Publishing	\$ 9,427,785	14.1%	\$ 77,732,573	2.1%
Job Printing	\$ 19,901,615	(7.6)%	\$ 174,133,902	(28.7)%
Restaurants & Bars	\$ 826,131,157	3.9%	\$ 6,492,891,022	(2.8)%
Amusements	\$ 89,225,739	(10.4)%	\$ 713,436,385	(4.2)%
Commercial Lease	\$ 2	NA	\$ 139,469	NA
Rental of Personal Property	\$ 257,904,628	(10.5)%	\$ 2,326,946,773	(13.6)%
Contracting	\$ 623,599,135	(34.4)%	\$ 7,160,310,499	(40.1)%
Retail	\$ 3,487,999,286	0.8%	\$ 32,416,678,033	(7.1)%
Mining Severance	\$ 95,401,290	NA	\$ 842,808,010	38.6%
Timber Severance	\$ 0	NA	\$ 0	NA
Hotel/Motel	\$ 204,529,213	(4.3)%	\$ 1,325,947,612	(12.8)%
Membership Camping	\$ 0	NA	\$ 1,711	(83.2)%
Use Tax	\$ 405,084,714	(1.6)%	\$ 3,839,534,852	(20.7)%
Rental Occupancy Tax	\$ (4,933)	NA	\$ (7,887)	(65.2)%
Total	\$ 6,935,579,363	(3.2)%	\$ 64,998,792,954	(12.2)%

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 March 2010 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$ 327,184	0.1%	\$ 3,040,043	(9.9)%
Coconino	\$ 1,056,472	(1.9)%	\$ 10,754,741	(7.7)%
Cochise	\$ 881,891	1.9%	\$ 7,923,270	(7.0)%
Gila	\$ 338,823	(0.2)%	\$ 3,175,564	(12.0)%
Graham	\$ 286,611	28.9%	\$ 2,536,158	4.9%
Greenlee	\$ 248,387	47.1%	\$ 2,445,169	0.3%
La Paz	\$ 159,704	9.1%	\$ 1,260,753	(4.5)%
Maricopa	\$ 29,885,024	(2.4)%	\$ 272,902,801	(10.1)%
Mohave	\$ 1,408,112	(4.0)%	\$ 12,907,747	(10.6)%
Navajo	\$ 651,242	(6.5)%	\$ 6,669,509	(10.2)%
Pima	\$ 7,064,515	1.2%	\$ 63,108,755	(8.0)%
Pinal	\$ 1,614,488	2.6%	\$ 14,090,894	(10.7)%
Santa Cruz	\$ 308,475	3.9%	\$ 2,759,319	(12.3)%
Yavapai	\$ 1,650,574	1.4%	\$ 15,449,161	(8.2)%
Yuma	\$ 1,354,069	(2.5)%	\$ 11,696,583	(10.2)%
Total	\$ 47,235,572	(1.2)%	\$ 430,720,465	(9.5)%

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 March 2010 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during March 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.

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in March 2010. The table compares the receipts to March 2009 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	March 2010	March 2009	% Change
Spirituos	\$ 3,079,770	\$ 2,190,089	40.6%
Vinous	\$ 1,717,243	\$ 1,147,782	49.6%
Malt	\$ 1,497,553	\$ 2,039,561	(26.6)%
Cigarette	\$ 25,346,950	\$ 31,680,588	(20.0)%
Other Tobacco	\$ 1,206,970	\$ 1,438,872	(16.1)%
Tobacco Licenses	\$ 500	\$ 500	0.0%
Total	\$ 32,848,986	\$ 38,497,392	(14.6)%

	Fiscal Year (09/10)	Fiscal Year (08/09)	% Change
Spirituos	\$ 21,650,944	\$ 21,072,240	2.7%
Vinous	\$ 10,318,728	\$ 9,779,918	5.5%
Malt	\$ 16,070,185	\$ 17,121,936	(6.1)%
Cigarette*	\$ 231,676,449	\$ 273,187,188	(15.2)%
Other Tobacco	\$ 12,306,898	\$ 11,887,730	3.5%
Tobacco Licenses	\$ 4,900	\$ 4,200	16.7%
Total	\$ 292,028,104	\$ 333,053,212	(12.3)%

*Through March 2010, \$662,800 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:

	March 2010	Fiscal Year (09/10)
Spirituos	\$ 2,155,856	\$ 15,155,678
Vinous	\$ 429,310	\$ 2,579,678
Malt	\$ 374,382	\$ 4,017,539
Cigarette	\$ 2,383,926	\$ 18,722,113
Other Tobacco	\$ 53,789	\$ 553,461
Tobacco Licenses	\$ 500	\$ 4,875
Total	\$ 5,397,763	\$ 41,033,344

Other dedicated revenues from luxury taxes:

	March 2010	Fiscal Year (09/10)
Corrections Fund	\$ 2,530,729	\$ 20,392,220
Tobacco Tax & Health Care Fund ²	\$ 5,162,683	\$ 48,974,948
Tobacco Products Tax Fund ³	\$ 7,772,333	\$ 72,957,486
Drug Treatment & Education Fund	\$ 794,244	\$ 6,265,569
Corrections Rev. Fund	\$ 317,427	\$ 2,496,752
Smoke Free Arizona Fund ⁴	\$ 253,166	\$ 2,313,688
Early Childhood Development and Health Fund ⁵	\$10,620,639	\$ 97,594,098

Bingo Tax

	Monthly	FYTD
March 2010	\$ 37,130	\$ 380,809
March 2009	\$ 42,640	\$ 384,630
% change	(12.9)%	(1.0)%

Estate Tax

	Monthly	FYTD
March 2010	\$ 0	\$ 385,278
March 2009	\$ (2,151)	\$ 384,827
% change	N/A	N/A

Unclaimed Property

	Monthly	FYTD
March 2010	\$ 357,978	\$ 30,520,825
March 2009	\$ (775,370)	\$ 42,635,539
% change	N/A	N/A

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
March 2010

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$ 949,633	88,265
Eagar	\$ 47,716	4,435	Tempe	\$ 1,783,780	165,796
St. Johns	\$ 41,583	3,865	Tolleson	\$ 69,911	6,498
Springerville	\$ 22,217	2,065	Wickenburg	\$ 65,382	6,077
<u>Cochise County</u>			Youngtown	\$ 66,307	6,163
Benson	\$ 50,997	4,740	<u>Mohave County</u>		
Bisbee	\$ 70,686	6,570	Bullhead City	\$ 411,097	38,210
Douglas	\$ 184,999	17,195	Colorado City	\$ 43,896	4,080
Huachuca City	\$ 19,689	1,830	Kingman	\$ 278,225	25,860
Sierra Vista	\$ 470,056	43,690	Lake Havasu City	\$ 574,901	53,435
Tombstone	\$ 17,322	1,610	<u>Navajo County</u>		
Willcox	\$ 41,798	3,885	Holbrook	\$ 58,367	5,425
<u>Coconino County</u>			Pinetop-Lakeside	\$ 44,811	4,165
Flagstaff	\$ 658,282	61,185	Show Low	\$ 106,352	9,885
Fredonia*	\$ 16,138	1,500	Snowflake	\$ 53,095	4,935
Page	\$ 76,496	7,110	Taylor	\$ 44,111	4,100
Williams	\$ 33,837	3,145	Winslow	\$ 105,814	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 80,638	7,495	Marana	\$ 287,531	26,725
Hayden*	\$ 16,138	1,500	Oro Valley	\$ 423,900	39,400
Miami	\$ 21,034	1,955	Sahuarita	\$ 150,517	13,990
Payson	\$ 166,010	15,430	South Tucson	\$ 60,573	5,630
Star Valley	\$ 21,582	2,006	Tucson	\$ 5,699,735	529,770
Winkelman*	\$ 16,138	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 366,555	34,070
Pima	\$ 23,476		Casa Grande	\$ 349,341	32,470
Safford	\$ 100,703	9,360	Coolidge	\$ 88,008	8,180
Thatcher	\$ 48,953	4,550	Eloy	\$ 119,692	11,125
<u>Greenlee County</u>			Florence	\$ 220,880	20,530
Clifton*	\$ 27,930	2,596	Kearny	\$ 24,197	2,249
Duncan	\$ 16,138	1,500	Mammoth	\$ 18,957	1,762
<u>La Paz County</u>			Maricopa	\$ 171,432	15,934
Parker	\$ 35,289	3,280	Superior	\$ 35,009	3,254
Quartzsite	\$ 38,732	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 234,867	21,830
Avondale	\$ 746,193	69,356	Patagonia*	\$ 16,138	1,500
Buckeye	\$ 273,340	25,406	<u>Yavapai County</u>		
Carefree	\$ 39,636	3,684	Camp Verde	\$ 115,443	10,730
Cave Creek	\$ 51,277	4,766	Chino Valley	\$ 132,603	12,325
Chandler	\$ 2,483,635	230,845	Clarkdale	\$ 39,593	3,680
El Mirage	\$ 344,941	32,061	Cottonwood	\$ 116,842	10,860
Fountain Hills	\$ 263,507	24,492	Dewey-Humboldt	\$ 43,358	4,030
Gila Bend	\$ 21,303	1,980	Jerome*	\$ 16,138	1,500
Gilbert	\$ 1,910,176	177,544	Prescott	\$ 438,640	40,770
Glendale	\$ 2,607,621	242,369	Prescott Valley	\$ 361,230	33,575
Goodyear	\$ 497,200	46,213	Sedona	\$ 117,648	10,935
Guadalupe	\$ 59,766	5,555	<u>Yuma County</u>		
Litchfield Park	\$ 48,716	4,528	San Luis	\$ 246,701	22,930
Mesa	\$ 4,821,014	448,096	Somerton	\$ 104,899	9,750
Paradise Valley	\$ 149,150	13,863	Wellton	\$ 21,195	1,970
Peoria	\$ 1,486,265	138,143	Yuma	\$ 960,833	89,306
Phoenix	\$15,878,331	1,475,834			
Queen Creek	\$ 176,596	16,414			
Scottsdale	\$ 2,525,670	234,752	TOTAL	\$52,387,052	4,867,007

*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
March 2010

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$528,907	88,265
Eagar	\$ 26,575	4,435	Tempe	\$993,494	165,796
St. Johns	\$ 12,374	3,865	Tolleson	\$38,937	6,498
Springerville	\$ 23,160	2,065	Wickenburg	\$36,415	6,077
<u>Cochise County</u>			Youngtown	\$36,930	6,163
Benson	\$ 28,403	4,740	<u>Mohave County</u>		
Bisbee	\$ 39,369	6,570	Bullhead City	\$ 228,964	38,210
Douglas	\$ 103,037	17,195	Colorado City	\$ 24,448	4,080
Huachuca City	\$ 10,965	1,830	Kingman	\$ 154,960	25,860
Sierra Vista	\$ 261,802	43,690	Lake Havasu City	\$ 320,196	53,435
Tombstone	\$ 9,647	1,610	<u>Navajo County</u>		
Willcox	\$ 23,279	3,885	Holbrook	\$ 32,508	5,425
<u>Coconino County</u>			Pinetop/Lakeside	\$ 24,957	4,165
Flagstaff	\$ 366,636	61,185	Show Low	\$ 59,233	9,885
Fredonia	\$ 6,651	1,110	Snowflake	\$ 29,571	4,935
Page	\$ 42,605	7,110	Taylor	\$ 24,568	4,100
Williams	\$ 18,845	3,145	Winslow	\$ 58,933	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 44,912	7,495	Marana	\$ 160,143	26,725
Hayden	\$ 5,345	892	Oro Valley	\$ 236,095	39,400
Miami	\$ 11,714	1,955	Sahuarita	\$ 83,831	13,990
Payson	\$ 92,460	15,430	South Tucson	\$ 33,736	5,630
Star Valley	\$ 12,020	2,006	Tucson	\$ 3,174,523	529,770
Winkelman	\$ 2,654	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 204,156	34,070
Pima	\$ 13,075	2,182	Casa Grande	\$ 194,568	32,470
Safford	\$ 56,087	9,360	Coolidge	\$ 49,016	8,180
Thatcher	\$ 27,264	4,550	Eloy	\$ 66,663	11,125
<u>Greenlee County</u>			Florence	\$ 123,021	20,530
Clifton	\$ 15,555	2,596	Kearny	\$ 13,476	2,249
Duncan	\$ 4,865	812	Mammoth	\$ 10,558	1,762
<u>La Paz County</u>			Maricopa	\$ 95,480	15,934
Parker	\$ 19,654	3,280	Superior	\$ 19,498	3,254
Quartzsite	\$ 21,572	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 130,811	21,830
Avondale	\$ 415,599	69,356	Patagonia	\$ 5,512	920
Buckeye	\$ 152,239	25,406	<u>Yavapai County</u>		
Carefree	\$ 22,075	3,684	Camp Verde	\$ 64,297	10,730
Cave Creek	\$ 28,559	4,766	Chino Valley	\$ 73,854	12,325
Chandler	\$ 1,383,285	230,845	Clarkdale	\$ 22,051	3,680
El Mirage	\$ 192,118	32,061	Cottonwood	\$ 65,076	10,860
Fountain Hills	\$ 146,762	24,492	Dewey-Humboldt	\$ 24,148	4,030
Gila Bend	\$ 11,864	1,980	Jerome	\$ 1,977	330
Gilbert	\$ 1,063,891	177,544	Prescott	\$ 244,304	40,770
Glendale	\$ 1,452,340	242,369	Prescott Valley	\$ 201,190	33,575
Goodyear	\$ 276,920	46,213	Sedona	\$ 65,525	10,935
Guadalupe	\$ 33,287	5,555	<u>Yuma County</u>		
Litchfield Park	\$ 27,132	4,528	San Luis	\$ 137,402	22,930
Mesa	\$ 2,685,111	448,096	Somerton	\$ 58,424	9,750
Paradise Valley	\$ 83,070	13,863	Wellton	\$ 11,804	1,970
Peoria	\$ 827,789	138,143	Yuma	\$ 535,145	89,306
Phoenix	\$ 8,843,592	1,475,834			
Queen Creek	\$ 98,357	16,414			
Scottsdale	\$ 1,406,696	234,752	TOTAL	\$ 29,150,563	4,864,696

**TABLE 4
County Tax Collections
March 2010**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 88,567							
Cochise		\$ 590,700							
Coconino		\$ 712,158	\$ 714,625					\$ 177,917	
Gila	\$ 227,591	\$ 218,250							
Graham		\$ 127,586							
Greenlee		\$ 75,093							
La Paz		\$ 115,906	\$ 115,906				\$ 6		
Maricopa	\$ 23,481,356		\$ 8,496,177	\$ 409,781	\$ 19				\$ 2,225,915
Mohave		\$ 457,055							
Navajo		\$ 328,662							
Pima	\$ 5,079,331			\$ 130,562		\$ 24,691			
Pinal	\$ 1,049,562	\$ 1,024,823					\$ 199,276		
Santa Cruz		\$ 212,579	\$ 212,232						
Yavapai		\$ 923,537	\$ 461,769						
Yuma		\$ 934,002	\$ 934,003				\$ 185,652	\$ 1,885	