



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: June 28, 2013

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

MARCH 2013 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>March 2013</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 20,366,409	\$ 1,909,199,254
Percent Change	(40.6)%	5.3%
Corporate Income Tax		
Net Collections	\$75,400,429	\$ 404,476,409
Percent Change	14.4%	(7.5)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 298,125,466	\$ 2,825,924,564
Percent Change	0.3%	3.9%
Total Big Three Tax Types		
Net Collections	\$ 393,892,304	\$ 5,139,600,227
Percent Change	(0.9)%	3.4%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	March 2013	March 2012	% Change
Gross Collections	\$ 52,690,755	\$ 46,931,962	10.6%
Withholding	294,892,972	283,582,959	4.0%
Refunds	(281,793,647)	(258,223,553)	9.1%
Urban Revenue Sharing	(42,798,670)	(35,368,620)	21.0%
Job Creation	(2,625,000)	(2,625,000)	0.0%
Net Collections	\$ 20,366,409	\$ 34,297,748	(40.6)%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% Change
Gross Collections	\$ 468,540,109	\$ 461,080,012	1.5%
Withholding	2,607,786,441	2,512,725,216	3.8%
Refunds	(758,314,263)	(818,471,216)	(7.3)%
Urban Revenue Sharing	(385,188,033)	(318,317,581)	21.0%
Job Creation	(23,625,000)	(23,625,000)	0.0%
Net Collections	\$ 1,909,199,254	\$ 1,813,391,430	5.3%

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

Average Individual Income Tax Refund

	Average	Number
2013 CYTD	\$ 556.17	1,133,045
2012 CYTD	\$ 555.72	1,213,260
% Change	0.08%	(6.61)%

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 March 2013 for tax year 2012 are as follows:

		Monthly	Cumulative
March 2013	140 ES Payment	\$ 895,198	\$ 430,186,944
March 2012	140 ES Payment	\$ 774,214	\$ 405,569,734
	% change	15.6%	6.1%
March 2013	Average Payment	\$ 1,220	\$ 1,889
March 2012	Average Payment	\$ 1,267	\$ 1,875
	% change	(3.7)%	0.7%
March 2013	Applied Refund	\$ 79,460	\$ 113,494,459
March 2012	Applied Refund	\$ 108,842	\$ 112,411,224
	% change	(27.0)%	1.0%
March 2013	Monthly Total	\$ 974,658	\$ 543,681,403
March 2012	Monthly Total	\$ 883,056	\$ 517,980,958
	% change	10.4%	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 2010. Growth in quarters for which information is still being gathered is as follows:

1st Quarter 2012	9.38%	2nd Quarter 2012	3.89%
3rd Quarter 2012	2.54%	4th Quarter 2012	9.89%
1st Quarter 2013	(1.70)%		

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

	Number	Amount	Average
Aid to Education	1,386	\$ 34,527	\$ 24.91
Child Abuse Prevention	3,358	\$ 73,992	\$ 22.03
Domestic Violence Prevention	2,231	\$ 46,905	\$ 21.02
I Didn't Pay Enough Fund	181	\$ 3,404	\$ 18.81
National Guard Contributions	785	\$ 15,832	\$ 20.17
Neighbors Helping Neighbors	697	\$ 11,754	\$ 16.86
Special Olympics	1,420	\$ 27,506	\$ 19.37
Wildlife	2,986	\$ 57,157	\$ 19.14
Veterans Fund	2,017	\$ 45,837	\$ 22.73
Americans Elect Party	3	\$ 175	\$ 58.33
Democratic Party	148	\$ 4,654	\$ 31.45
Green Party	9	\$ 286	\$ 31.78
Libertarian Party	16	\$ 311	\$ 19.44
Republican Party	47	\$ 1,250	\$ 26.60

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	March 2013	March 2012	% Change
Gross Collections	\$ 77,103,276	\$ 68,531,557	12.5%
Refunds	(1,702,847)	(2,643,333)	(35.6)%
Net Collections	\$ 75,400,429	\$ 65,888,224	14.4%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 485,985,160	\$ 506,688,632	(4.1)%
Refunds	(81,508,750)	(69,212,437)	17.8%
Net Collections	\$ 404,476,409	\$ 437,476,195	(7.5)%

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 2013	\$ 39,248,288	Calendar Year Total	\$ 69,843,386
March 2012	\$ 43,108,329	Calendar Year Total	\$ 82,554,982
% Change	(9.0)%	% 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	% change
March 2013	372	44	55	7	7	0	485	22.5%
March 2012	306	42	36	7	5	0	396	
CY 2013	625	70	98	11	11	0	815	16.8%
CY 2012	526	72	78	12	10	0	698	

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 2013	\$ 3,766,324	\$ 2,996,779	\$12,536,557	\$ 4,569,200	\$ 11,993,000	\$ 35,861,860	15.5%
March 2012	\$ 3,336,042	\$ 2,998,500	\$ 7,971,959	\$ 4,585,000	\$ 12,155,200	\$ 31,046,701	
CY 2013	\$ 6,114,578	\$ 4,990,103	\$23,087,692	\$ 7,600,200	\$ 20,305,000	\$ 62,097,573	(4.8)%
CY 2012	\$ 5,382,803	\$ 5,226,755	\$18,304,653	\$ 7,753,500	\$ 28,551,404	\$ 65,219,115	

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	22.4%	2.6%	3.5%	61.3%	10.2%	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.

March 2013	\$ 216,539	Calendar Year Total	\$ 20,379,566
March 2012	\$ 3,479,560	Calendar Year Total	\$ 18,499,372
% Change	(93.8)%	% Change	10.2%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 134,085 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)
#	169	35,198	85,524	791	12,403
%	0.1%	26.2%	63.8%	0.6%	9.3%

Through March 2013, 22,886 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	7,818	11,700	100	3,245
%	0.1%	34.2%	51.1%	0.4%	14.2%

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 March 2012, the Department of Revenue received 50,613 documents with a fiscal year-end of 2011. Compared to 2012 documents, the Department has seen a 54.8% **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 2012/13 is 15.0% of net proceeds from Fiscal Year 2010/11 income tax. Amounts returned for March 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.

	March 2013	March 2012	% change
Distribution Base	\$ 133,716,677	\$ 131,784,331	1.5%
Non Shared	\$ 236,113,573	\$ 233,598,622	1.1%
Use Tax	\$ 15,893,011	\$ 18,120,799	(12.3)%
Education Tax	\$ 44,486,970	\$ 44,035,064	1.0%
Temporary Tax	\$ 76,430,417	\$ 75,218,813	1.6%
Other Revenues	\$ 59,138,802	\$ 57,542,671	2.8%
Total Collections	\$ 565,779,450	\$ 560,300,300	1.0%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Distribution Base	\$ 1,209,303,162	\$ 1,157,013,058	4.5%
Non Shared	\$ 2,213,355,424	\$ 2,119,211,026	4.4%
Use Tax	\$ 195,480,480	\$ 200,560,395	(2.5)%
Education Tax	\$ 420,248,584	\$ 403,357,879	4.2%
Temporary Tax	\$ 713,351,754	\$ 676,270,290	5.5%
Other Revenues	\$ 544,691,249	\$ 514,220,806	5.9%
Total Collections	\$ 5,296,430,652	\$ 5,070,633,453	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.

	March 2013	March 2012	% change
Retained by State	\$ 298,125,466	\$ 297,171,837	0.3%
Returned to Counties	\$ 54,168,626	\$ 53,385,832	1.5%
Returned to Cities	\$ 33,429,169	\$ 32,946,083	1.5%
Education Tax	\$ 44,486,970	\$ 44,035,064	1.0%
Temporary Tax	\$ 76,430,417	\$ 75,218,813	1.6%
Other Revenues	\$ 59,138,802	\$ 57,542,671	2.8%
Total Collections	\$ 565,779,450	\$ 560,300,300	1.0%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Retained by State	\$ 2,825,924,564	\$ 2,718,825,224	3.9%
Returned to Counties	\$ 489,888,711	\$ 468,705,990	4.5%
Returned to Cities	\$ 302,325,791	\$ 289,253,264	4.5%
Education Tax	\$ 420,248,584	\$ 403,357,879	4.2%
Temporary Tax	\$ 713,351,754	\$ 676,270,290	5.5%
Other Revenues	\$ 544,691,249	\$ 514,220,806	5.9%
Total Collections	\$ 5,296,430,652	\$ 5,070,633,453	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 March 2013 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 355,379	4.2%	\$ 3,200,001	4.4%
Coconino	\$ 1,353,576	3.7%	\$ 13,679,134	8.5%
Cochise	\$ 899,016	(0.9)%	\$ 8,448,907	4.7%
Gila	\$ 375,328	(2.1)%	\$ 3,519,284	2.9%
Graham	\$ 270,973	(9.4)%	\$ 2,644,761	0.2%
Greenlee	\$ 455,325	34.3%	\$ 3,691,277	12.9%
La Paz	\$ 182,045	(1.5)%	\$ 1,561,318	9.6%
Maricopa	\$ 33,908,880	1.3%	\$ 305,871,984	4.2%
Mohave	\$ 1,501,966	1.6%	\$ 13,786,000	7.8%
Navajo	\$ 774,850	7.8%	\$ 7,458,576	4.2%
Pima	\$ 7,964,532	(1.0)%	\$ 71,595,563	4.4%
Pinal	\$ 2,385,547	11.0%	\$ 20,449,397	4.9%
Santa Cruz	\$ 349,592	3.5%	\$ 3,136,413	3.7%
Yavapai	\$ 1,871,174	0.1%	\$ 17,532,194	3.7%
Yuma	\$ 1,520,442	(1.4)%	\$ 13,313,900	5.0%
Total	\$ 54,168,625	1.5%	\$ 489,888,711	4.5%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	March 2013	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 113,575	(30.8)%	\$ 1,722,529	2.9%
Non-Metal Mining					
Oil/Gas	6.6	\$ 298,779	15.2%	\$ 2,617,505	5.9%
Utilities	6.6	\$ 30,571,229	(11.6)%	\$ 383,753,891	2.0%
Communications	6.6	\$ 12,521,059	(4.2)%	\$ 114,758,316	-1.1%
Private Car/Pipelines	6.6	\$ 20,793	NA	\$ 240,484	NA
Publishing	6.6	\$ 413,446	5.5%	\$ 2,903,800	-15.2%
Job Printing	6.6	\$ 913,682	3.7%	\$ 8,927,629	-0.8%
Restaurants & Bars	6.6	\$ 45,551,819	0.7%	\$ 381,447,875	5.7%
Amusements	6.6	\$ 4,218,094	(12.7)%	\$ 36,068,712	1.2%
Commercial Lease	0	\$ 0	NA	\$ 52	43.0%
Rental of Personal					
Property	6.6	\$ 13,158,979	2.4%	\$ 120,840,324	2.5%
Contracting	6.6	\$ 36,927,693	5.4%	\$ 371,069,361	3.7%
Retail	6.6	\$ 209,975,733	3.8%	\$ 1,887,430,089	6.1%
Mining Severance	2.5	\$ 2,229,013	(30.4)%	\$ 23,574,083	-23.5%
Timber Severance	0	\$ 0	NA	\$ 0	NA
Hotel/Motel	6.5	\$ 12,481,719	2.7%	\$ 83,190,008	2.8%
Membership Camping	0	\$ 0	NA	\$ 0	NA
Use	6.6	\$ 15,893,011	(12.3)%	\$ 195,480,470	-2.5%
Jet Use	\$.0305/.0105 gal	\$ 40,972	(13.3)%	\$ 526,959	-24.6%
Rental Occupancy	0	\$ 0	NA	\$ 0	NA
Jet Fuel	----	\$ 339,692	(23.1)%	\$ 2,578,460	1.8%
Telecomm Devices	----	\$ 385,925	(4.9)%	\$ 3,432,358	-6.3%
911 Telecomm.	----	\$ 1,370,463	1.7%	\$ 12,302,694	0.2%
911 Wireline	\$0.20/month per active service	\$ (651)	NA	\$ (42,346)	NA
911 Wireless	\$0.20/month per active service	\$ 0	NA	\$ 1	NA
Total		\$ 387,425,025	0.6%	\$ 3,632,823,251	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

	March 2013	% Change	Fiscal Year Total	% Change
Transporting	\$ 2,271,501	(30.8)%	\$ 34,450,571	2.7%
Non-Metal Mining Oil/Gas	\$ 9,560,914	15.2%	\$ 83,760,158	5.9%
Utilities	\$ 611,424,589	(11.6)%	\$ 7,675,077,826	2.0%
Communications	\$ 250,421,187	(4.2)%	\$ 2,295,166,315	(1.1)%
Private Car/Pipelines	\$ 415,857	NA	\$ 4,809,674	NA
Publishing	\$ 8,268,925	5.5%	\$ 58,075,995	(15.2)%
Job Printing	\$ 18,273,646	3.7%	\$ 178,552,577	(0.8)%
Restaurants & Bars	\$ 911,036,383	0.7%	\$ 7,628,957,500	5.7%
Amusements	\$ 84,361,875	(12.7)%	\$ 721,374,235	1.2%
Commercial Lease	\$ 13	NA	\$ 1,706	41.1%
Rental of Personal Property	\$ 263,179,579	2.4%	\$ 2,416,809,027	2.5%
Contracting	\$ 738,553,866	5.4%	\$ 7,421,387,218	3.7%
Retail	\$ 4,199,514,656	3.8%	\$ 37,748,604,531	6.1%
Mining Severance	\$ 89,160,512	(30.4)%	\$ 942,963,313	(23.5)%
Timber Severance	\$ 0	NA	\$ 0	NA
Hotel/Motel	\$ 226,940,347	2.7%	\$ 1,512,545,596	2.8%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 319,296,134	(13.1)%	\$ 3,928,986,045	(2.4)%
Rental Occupancy Tax	\$ 0	NA	\$ 0	NA
Total	\$ 7,732,679,984	0.3%	\$ 72,651,522,287	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 March 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 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.

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 March 2013. The table compares the receipts to March 2012 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	March 2013	March 2012	% Change
Spirituous	\$ 3,104,871	\$ 2,354,403	31.9%
Vinous	\$ 1,868,082	\$ 1,399,108	33.5%
Malt	\$ 1,382,495	\$ 1,723,785	(19.8)%
Cigarette*	\$ 23,043,600	\$ 23,457,851	(1.8)%
Other Tobacco	\$ 1,561,224	\$ 1,565,346	(0.3)%
Tobacco Licenses	\$ 800	\$ 525	52.4%
Total	\$ 30,961,073	\$ 30,501,018	1.5%

	Fiscal Year (12/13)	Fiscal Year (11/12)	% Change
Spirituous	\$ 24,628,660	\$ 23,865,683	3.2%
Vinous	\$ 11,826,413	\$ 11,794,032	0.3%
Malt	\$ 15,562,815	\$ 15,314,552	1.6%
Cigarette*	\$ 218,338,338	\$ 223,300,971	(2.2)%
Other Tobacco	\$ 13,378,420	\$ 13,966,003	(4.2)%
Tobacco Licenses	\$ 4,725	\$ 4,975	(5.0)%
Total	\$ 283,739,371	\$ 288,246,216	(1.5)%

*Through March 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:

	March 2013	Fiscal Year (12/13)
Spirituous	\$ 2,173,410	\$ 17,240,062
Vinous	\$ 467,020	\$ 2,956,595
Malt	\$ 345,624	\$ 3,890,702
Cigarette	\$ 3,278,674	\$ 18,751,615
Other Tobacco	\$ 70,225	\$ 602,029
Tobacco Licenses	\$ 800	\$ 4,275
Total	\$ 6,335,783	\$ 43,445,279

Other dedicated revenues from luxury taxes:

	March 2013	Fiscal Year (12/13)
Corrections Fund	\$ 2,537,109	\$ 21,386,039
Tobacco Tax & Health Care Fund ²	\$ 4,512,302	\$ 46,161,088
Tobacco Products Tax Fund ³	\$ 6,768,454	\$ 69,241,636
Drug Treatment & Education Fund	\$ 802,445	\$ 6,654,069
Corrections Rev. Fund	\$ 320,687	\$ 2,656,106
Smoke Free Arizona Fund ⁴	\$ 220,590	\$ 2,163,659
Early Childhood Development and Health Fund ⁵	\$ 9,463,704	\$ 92,031,045

Bingo Tax

	Monthly	FYTD
March 2013	\$ 33,238	\$ 371,745
March 2012	\$ 33,158	\$ 361,415
% change	0.2%	2.9%

Estate Tax

	Monthly	FYTD
March 2013	\$ 0	\$ 0
March 2012	\$ 0	\$ 208,825
% change	NA	NA

Unclaimed Property

	Monthly	FYTD
March 2013	\$ (315,725)	\$ 70,413,615
March 2012	\$ 11,542,653	\$ 55,595,900
% change	NA	26.6%

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 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
March 2013

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,446,829	217,385
Eagar	\$ 32,513	4,885	Surprise	782,147	117,517
St. Johns	23,162	3,480	Tempe	1,076,338	161,719
Springerville	13,052	1,961	Tolleson	43,561	6,545
<u>Cochise County</u>			Wickenburg	42,350	6,363
Benson	\$ 33,977	5,105	Youngtown	40,972	6,156
Bisbee	37,105	5,575	<u>Mohave County</u>		
Douglas	115,661	17,378	Bullhead City	\$ 263,163	39,540
Huachuca City	12,333	1,853	Colorado City	32,087	4,821
Sierra Vista	292,101	43,888	Kingman	186,810	28,068
Tombstone	9,185	1,380	Lake Havasu City	349,599	52,527
Willcox	25,005	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 33,631	5,053
Flagstaff	\$ 438,405	65,870	Pinetop/Lakeside	28,499	4,282
Fredonia	8,745	1,314	Show Low	70,949	10,660
Page	48,233	7,247	Snowflake	37,205	5,590
Tusayan	3,714	558	Taylor	27,368	4,112
Williams	20,120	3,023	Winslow	64,260	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 50,130	7,532	Marana	\$ 232,687	34,961
Hayden	4,406	662	Oro Valley	272,953	41,011
Miami	12,226	1,837	Sahuarita	168,114	25,259
Payson	101,837	15,301	South Tucson	37,617	5,652
Star Valley	15,374	2,310	Tucson	3,461,688	520,116
Winkelman	2,349	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 238,537	35,840
Pima	\$ 15,887	2,387	Casa Grande	323,269	48,571
Safford	63,668	9,566	Coolidge	78,703	11,825
Thatcher	32,380	4,865	Eloy	110,689	16,631
<u>Greenlee County</u>			Florence	169,958	25,536
Clifton	\$ 22,037	3,311	Kearny	12,978	1,950
Duncan	4,632	696	Mammoth	9,491	1,426
<u>La Paz County</u>			Maricopa	289,399	43,482
Parker	\$ 20,519	3,083	Superior	18,882	2,837
Quartzsite	24,473	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 138,683	20,837
Avondale	\$ 507,410	76,238	Patagonia	6,077	913
Buckeye	338,611	50,876	<u>Yavapai County</u>		
Carefree	22,383	3,363	Camp Verde	\$ 72,366	10,873
Cave Creek	33,378	5,015	Chino Valley	71,994	10,817
Chandler	1,571,542	236,123	Clarkdale	27,268	4,097
El Mirage	211,628	31,797	Cottonwood	74,975	11,265
Fountain Hills	149,678	22,489	Dewey-Humboldt	25,917	3,894
Gila Bend	12,792	1,922	Jerome	2,955	444
Gilbert	1,387,381	208,453	Prescott	265,179	39,843
Glendale	1,508,966	226,721	Prescott Valley	258,384	38,822
Goodyear	434,445	65,275	Sedona	66,762	10,031
Guadalupe	36,759	5,523	<u>Yuma County</u>		
Litchfield Park	36,446	5,476	San Luis	\$ 169,751	25,505
Mesa	2,922,084	439,041	Somerton	95,089	14,287
Paradise Valley	85,325	12,820	Wellton	19,181	2,882
Peoria	1,025,396	154,065	Yuma	619,397	93,064
Phoenix	9,621,558	1,445,632	TOTAL		
Queen Creek	175,448	26,361	\$ 33,429,169		5,022,708

**TABLE 4
County Tax Collections
March 2013**

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$93,078								
Cochise		\$524,089								
Coconino	\$189,158	\$757,019		\$756,458						
Gila		\$239,114					\$246,360			
Graham		\$159,001								
Greenlee		\$191,066								
La Paz		\$100,552	\$4	\$100,552	\$100,034					
Maricopa				\$9,963,777		\$640,543	\$27,415,523		\$2,608,096	
Mohave		\$445,490								
Navajo		\$441,946								
Pima						-\$81,777	\$5,724,987	\$19,212		
Pinal		\$1,034,132	\$205,436				\$1,077,379			
Santa Cruz		\$222,854		\$222,792						
Yavapai		\$1,011,926		\$505,962						
Yuma	\$1,453	\$984,275	\$196,003	\$984,276						