



# ARIZONA DEPARTMENT OF REVENUE

## MEMORANDUM

**DATE:** June 26, 2014

**FROM:** THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

### *March 2014 TAX FACTS*

#### SUMMARY OF GENERAL FUND REVENUES

	<u>March 2014</u>	<u>Fiscal Year Total</u>
<b>Individual Income Tax</b>		
Net Collections	\$ 115,767,715	\$ 1,995,948,426
Percent Change	468.4%	4.5%
<b>Corporate Income Tax</b>		
Net Collections	\$ 78,408,428	\$ 361,474,492
Percent Change	4.0%	(10.6)%
<b>Transaction Privilege, Severance &amp; Use Taxes</b>		
Net Collections	\$ 325,993,542	\$ 2,993,467,228
Percent Change	9.3%	5.9%
Net Collections	\$ 520,169,685	\$ 5,350,890,146
Percent Change	32.0%	4.1%

# INDIVIDUAL INCOME TAX

## Individual Income Tax Receipts

	March 2014	March 2013	% Change
Gross Collections	\$57,035,644	\$52,690,755	8.2%
Withholding	\$324,020,351	\$294,892,972	9.9%
Refunds	(\$262,663,279)	(\$281,793,647)	(6.8%)
Urban Revenue Sharing*	\$0	(\$42,798,670)	(100.0%)
Job Creation	(\$2,625,000)	(\$2,625,000)	0.0%
<b>Net Collections</b>	<b>\$115,767,715</b>	<b>\$20,366,409</b>	<b>468.4%</b>

  

	Fiscal Year Total (13/14)	Fiscal Year Total (12/13)	% Change
Gross Collections	\$492,808,395	\$468,540,109	5.1%
Withholding	\$2,701,103,005	\$2,607,786,441	3.6%
Refunds	(\$753,464,770)	(\$758,314,263)	(0.6%)
Urban Revenue Sharing*	(\$420,873,204)	(\$385,188,033)	9.3%
Job Creation	(\$23,625,000)	(\$23,625,000)	0.0%
<b>Net Collections</b>	<b>\$1,995,948,426</b>	<b>\$1,909,199,254</b>	<b>4.5%</b>

\*The Urban Revenue Sharing amount reported in February reflected both the February and March amounts however the timing of the distribution did not change.

Note: Use tax collections of \$149,616 on individual income tax returns in FY12/13 is reflected in TPT & Use Taxes.

## Average Individual Income Tax Refund

	Average	Number
2014 CYTD	\$533.37	1,145,011
2013 CYTD	\$556.17	1,133,045
<b>% Change</b>	<b>(4.1%)</b>	<b>1.1%</b>

## 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 2012 were \$436.6 million, for an average of \$1,886. An additional \$115.0 million in estimated payments came from 2011 tax returns that applied their refunds as a 2012 estimated payment, for an average of \$2,495. Estimated payments received through March 2014 for tax year 2013 are as follows:

		Monthly	Cumulative
March 2014	140 ES Payment	\$1,251,278	\$430,141,932
March 2013	140 ES Payment	\$895,198	\$430,186,944
	<b>% change</b>	<b>39.8%</b>	<b>0.0%</b>
March 2014	Average Payment	\$1,600	\$1,828
March 2013	Average Payment	\$1,220	\$1,889
	<b>% change</b>	<b>31.2%</b>	<b>(3.2%)</b>
March 2014	Applied Refund	\$259,314	\$127,161,025
March 2013	Applied Refund	\$79,460	\$113,494,459
	<b>% change</b>	<b>226.3%</b>	<b>12.0%</b>
March 2014	Monthly Total	\$1,510,592	\$557,302,957
March 2013	Monthly Total	\$974,658	\$543,681,403
	<b>% change</b>	<b>55.0%</b>	<b>2.5%</b>

### **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 2012 through March 2013, \$882.8 million was received for the first quarter of 2012. The latest complete quarter (15 months of information has been compiled) is the fourth quarter of 2012, which shows an increase of 9.89% in withholding payments over the fourth quarter of 2011. Growth in quarters for which information is still being gathered is as follows:

1st Quarter 2013	(1.98%)	2nd Quarter 2013	2.61%
3rd Quarter 2013	0.88%	4th Quarter 2013	(0.12%)
1st Quarter 2014	8.28%		

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 2014, individual income tax return filers have made the following contributions for tax year 2013:

	<b>Number</b>	<b>Amount</b>	<b>Average</b>
Aid to Education	466	\$9,747	\$20.92
Child Abuse Prevention	3,187	\$67,213	\$21.09
Domestic Violence Prevention	2,049	\$45,149	\$22.03
I Didn't Pay Enough Fund	193	\$3,854	\$19.97
National Guard Contributions	690	\$12,955	\$18.78
Neighbors Helping Neighbors	621	\$11,500	\$18.52
Special Olympics	1,260	\$24,763	\$19.65
Wildlife	2,890	\$61,600	\$21.31
Veterans Fund	1,924	\$46,082	\$23.95
Americans Elect Party	7	\$24	\$3.43
Democratic Party	122	\$2,508	\$20.56
Green Party	13	\$106	\$8.15
Libertarian Party	20	\$586	\$29.30
Republican Party	53	\$986	\$18.60

## CORPORATE INCOME TAX

### Corporate Income Tax Receipts

	March 2014	March 2013	% Change
Gross Collections	\$ 80,847,279	\$ 77,103,276	4.9%
Refunds	(2,438,851)	(1,702,847)	43.2%
<b>Net Collections</b>	<b>\$ 78,408,428</b>	<b>\$ 75,400,429</b>	<b>4.0%</b>

  

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 484,107,258	\$ 485,985,160	(0.4)%
Refunds	(122,632,766)	(81,508,750)	50.5%
<b>Net Collections</b>	<b>\$ 361,474,492</b>	<b>\$ 404,476,409</b>	<b>(10.6)%</b>

### 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.

<b>March 2014</b>	\$ 39,708,941	<b>Calendar Year Total</b>	\$ 69,198,291
<b>March 2013</b>	\$ 39,248,288	<b>Calendar Year Total</b>	\$ 69,843,386
<b>% Change</b>	1.2%	<b>% Change</b>	(0.9)%

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	\$100,000 up to \$500,000	\$500,000 up to \$1,000,000	\$1,000,001 up to \$10,000,000	\$10,000,001 and more	Total	% change
<b>March 2014</b>	397	42	39	12	7	0	497	2.5%
<b>March 2013</b>	372	44	55	7	7	0	485	
<b>CY 2014</b>	656	80	79	19	12	0	846	3.8%
<b>CY 2013</b>	625	70	98	11	11	0	815	

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	\$100,000 up to \$500,000	\$500,000 up to 1,000,000	\$1,000,001 and more	Total	% change
<b>March 2014</b>	\$ 3,840,308	\$ 2,843,991	\$ 7,942,193	\$ 9,074,300	\$ 12,668,000	\$ 36,368,792	1.4%
<b>March 2013</b>	\$ 3,766,324	\$ 2,996,779	\$ 12,536,557	\$ 4,569,200	\$ 11,993,000	\$ 35,861,860	
<b>CY 2014</b>	\$ 6,042,608	\$ 5,619,408	\$ 17,653,693	\$ 14,348,100	\$ 29,609,000	\$ 73,272,809	18.0%
<b>CY 2013</b>	\$ 6,114,578	\$ 4,990,103	\$ 23,087,692	\$ 7,600,200	\$ 20,305,000	\$ 62,097,573	

### 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 12/13 by corporate fiscal year. For example, in FY 12/13, 21.6% of the refund dollars paid were for corporate fiscal years ending in 2008 or before. The percentages are for refunds paid through the fiscal year.

<b>Corporate Fiscal Year-End:</b>	<b>08 &amp; Prior</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
FY 12/13	21.6%	3.5%	6.6%	54.7%	13.5%	0.1%
<b>Corporate Fiscal Year-End:</b>	<b>09 &amp; Prior</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
FY 13/14	28.0%	1.8%	5.1%	61.9%	3.2%	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.

<b>March 2014</b>	\$ 546,117	<b>Calendar Year Total</b>	\$ 8,793,204
<b>March 2013</b>	\$ 216,539	<b>Calendar Year Total</b>	\$ 20,379,566
<b>% Change</b>	152.2%	<b>% Change</b>	(56.9)%

### **CORPORATE INCOME TAX DOCUMENT COUNT**

The Arizona Department of Revenue received 133,310 corporate returns showing a fiscal year-end of 2012. The type of return received is indicated below:

	<b>120X (amended)</b>	<b>120 (regular)</b>	<b>120S (S-corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	171	33,899	86,310	871	12,059
%	0.1%	25.4%	64.7%	0.7%	9.1%

Through March 2014, 30,782 documents were received for a fiscal year-end of 2013, distributed as follows:

	<b>120X (amended)</b>	<b>120 (regular)</b>	<b>120S (S-corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	14	7,839	18,989	80	3,860
%	0.0%	25.5%	61.7%	0.3%	12.5%

The figures for the 2013 returns are most meaningful when compared to 2012 returns received during the same period of time in the previous year. Through March 2013, the Department of Revenue received 22,886 documents with a fiscal year-end of 2012. Compared to 2013 documents, the Department has seen a 34.5% **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 2013/14 is 15.0% of net proceeds from Fiscal Year 2011/12 income tax. Amounts returned for March 2014 are shown on Table 1 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 expired on May 31, 2013. Any monies received for the tax from this point is from an older period that was covered by the tax. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	<b>March 2014</b>	<b>March 2013</b>	<b>% change</b>
Distribution Base	\$144,604,680	\$133,716,677	8.1%
Non Shared	\$258,369,409	\$236,113,573	9.4%
Use Tax	\$17,749,979	\$15,893,011	11.7%
Education Tax	\$48,438,200	\$44,486,970	8.9%
Temporary Tax <sup>1</sup>	\$479,247	\$76,430,417	N/A
Other Revenues	\$64,713,582	\$59,138,802	9.4%
<b>Total Collections</b>	<b>\$534,355,096</b>	<b>\$565,779,450</b>	<b>(5.6)%</b>

	<b>Fiscal Year Total (13/14)</b>	<b>Fiscal Year Total (12/13)</b>	<b>% change</b>
Distribution Base	\$1,294,255,677	\$1,209,303,162	7.0%
Non Shared	\$2,376,757,079	\$2,213,355,424	7.4%
Use Tax	\$170,321,365	\$195,480,480	(12.9)%
Education Tax	\$448,110,491	\$420,248,584	6.6%
Temporary Tax	\$7,339,859	\$713,351,754	N/A
Other Revenues	\$587,975,379	\$544,691,249	7.9%
<b>Total Collections</b>	<b>\$4,884,759,851</b>	<b>\$5,296,430,652</b>	<b>(7.8)%</b>

### **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 expired on May 31, 2013. Any monies received for the tax from this point is from an older period that was covered by the tax. "Other" revenues are returned to the administering authority.

<sup>1</sup> The Temporary Tax expired May 31, 2013. Any collections received from this point are from an older period covered by the tax.

	<b>March 2014</b>	<b>March 2013</b>	<b>% change</b>
Retained by State	\$325,993,542	\$298,125,466	9.3%
Returned to Counties	\$58,579,356	\$54,168,626	8.1%
Returned to Cities	\$36,151,170	\$33,429,169	8.1%
Education Tax	\$48,438,200	\$44,486,970	8.9%
Temporary Tax	\$479,247	\$76,430,417	N/A
Other Revenues	\$64,713,582	\$59,138,802	9.4%
<b>Total Collections</b>	<b>\$534,355,096</b>	<b>\$565,779,450</b>	<b>(5.6)%</b>

	<b>Fiscal Year Total (13/14)</b>	<b>Fiscal Year Total (12/13)</b>	<b>% change</b>
Retained by State	\$2,993,467,228	\$2,825,924,564	5.9%
Returned to Counties	\$524,302,975	\$489,888,711	7.0%
Returned to Cities	\$323,563,919	\$302,325,791	7.0%
Education Tax	\$448,110,491	\$420,248,584	6.6%
Temporary Tax	\$7,339,859	\$713,351,754	N/A
Other Revenues	\$587,975,379	\$544,691,249	7.9%
<b>Total Collections</b>	<b>\$4,884,759,851</b>	<b>\$5,296,430,652</b>	<b>(7.8)%</b>

**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 2014 is shown in the County Share column.

	<b>County Share</b>	<b>% Change</b>	<b>FYTD County Share</b>	<b>% Change</b>
Apache	\$361,129.61	1.6%	\$3,558,924	11.2%
Coconino	\$1,406,780.06	3.9%	\$14,212,561	3.9%
Cochise	\$959,669.75	6.7%	\$8,825,616	4.5%
Gila	\$396,268.97	5.6%	\$3,765,270	7.0%
Graham	\$311,480.54	14.9%	\$2,766,512	4.6%
Greenlee	\$404,771.17	(11.1)%	\$3,884,756	5.2%
La Paz	\$196,547.41	8.0%	\$1,691,856	8.4%
Maricopa	\$37,001,307.78	9.1%	\$329,615,211	7.8%
Mohave	\$1,740,601.27	15.9%	\$15,036,239	9.1%
Navajo	\$815,399.29	5.2%	\$7,998,565	7.2%
Pima	\$8,429,509.08	5.8%	\$75,368,967	5.3%
Pinal	\$2,499,184.51	4.8%	\$21,722,646	6.2%
Santa Cruz	\$359,214.22	2.8%	\$3,294,310	5.0%
Yavapai	\$2,045,835.60	9.3%	\$18,659,485	6.4%
Yuma	\$1,651,656.53	8.6%	\$13,902,059	4.4%
<b>Total</b>	<b>\$58,579,356</b>	<b>8.1%</b>	<b>\$524,302,975</b>	<b>7.0%</b>

**Transaction Privilege and Severance Tax Collections by Class**

	<b>Tax Rate<sup>2</sup></b>	<b>March 2014</b>	<b>% Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	5.6	\$237,903	N/A	\$1,363,464	(20.8)%
Non-Metal Mining					
Oil/Gas	5.6	\$292,102	(2.2)%	\$2,759,780	5.4%
Utilities	5.6	\$33,570,641	9.8%	\$392,485,678	2.3%
Communications	5.6	\$12,138,053	(3.1)%	\$112,690,513	(1.8)%
Private Car/Pipelines	5.6	\$37,450	80.1%	\$30,628	(87.3)%
Publishing	5.6	\$418,974	1.3%	\$3,814,033	31.3%
Job Printing	5.6	\$5,434,436	N/A	\$13,114,965	46.9%
Restaurants & Bars	5.6	\$49,797,360	9.3%	\$397,599,540	4.2%
Amusements	5.6	\$5,075,994	20.3%	\$38,115,195	5.7%
Commercial Lease	0	-	N/A	\$47	(10.2)%
Rental of Personal					
Property	5.6	\$14,221,583	8.1%	\$122,509,930	1.4%
Contracting	5.6	\$41,437,576	12.2%	\$423,996,157	14.3%
Retail	5.6	\$223,839,719	6.6%	\$2,052,514,091	8.7%
Mining Severance	2.5	\$2,064,698	(7.4)%	\$19,745,426	(16.2)%
Timber Severance	expired	-	N/A	-	N/A
Hotel/Motel	5.5	\$13,694,752	9.7%	\$84,961,558	2.1%
Membership Camping	expired	-	N/A	-	N/A
Use	5.6	\$17,749,979	11.7%	\$170,321,365	(12.9)%
Jet Use	\$.0305 gal	\$49,352	20.5%	\$353,657	(32.9)%
Rental Occupancy	expired	-	N/A	-	N/A
Jet Fuel	\$.03355 gal	\$347,939	2.4%	\$2,027,454	(21.4)%
Telecomm Devices	1.1	\$428,484	11.0%	\$3,623,199	5.6%
911 Telecomm.	\$0.2	\$1,328,474	(3.1)%	\$12,430,998	1.0%
911 Wireline	expired	-	N/A	\$893	N/A
911 Wireless	expired	-	N/A	\$10	N/A
<b>Total</b>		<b>\$422,165,469</b>	<b>9.0%</b>	<b>3,854,458,579</b>	<b>6.1%</b>

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.

<sup>2</sup> The collections reported in this table reflect the base state tax collections, not including the Education Tax. For example, the total state rate for Retail is 5.6%, yet 0.6% is for the Education Tax. Collections are reported on the 5% base state rate.

### **Transaction Privilege and Severance Tax Taxable Sales By Class<sup>3</sup>**

	<b>March 2014</b>	<b>% Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	\$4,758,066	N/A	\$27,269,276	(20.8)%
Non-Metal Mining Oil/Gas	\$9,347,274	(2.2)%	\$88,312,954	5.4%
Utilities	\$671,412,828	9.8%	\$7,849,713,562	2.3%
Communications	\$242,761,062	(3.1)%	\$2,253,810,259	(1.8)%
Private Car/Pipelines	\$748,993	80.1%	\$612,556	(87.3)%
Publishing	\$8,379,480	1.3%	\$76,280,666	31.3%
Job Printing	\$108,688,728	N/A	\$262,299,299	46.9%
Restaurants & Bars	\$995,947,205	9.3%	\$7,951,990,792	4.2%
Amusements	\$101,519,876	20.3%	\$762,303,890	5.7%
Commercial Lease	\$0	N/A	\$1,553	(9.0)%
Rental of Personal Property	\$284,431,127	8.1%	\$2,450,197,575	1.4%
Contracting	\$828,751,521	12.2%	\$8,482,051,229	14.3%
Retail	\$4,476,794,376	6.6%	\$41,050,279,700	8.7%
Mining Severance	\$82,587,906	(7.4)%	\$789,817,029	(16.2)%
Timber Severance	\$0	N/A	\$0	N/A
Hotel/Motel	\$248,995,483	9.7%	\$1,544,755,600	2.1%
Membership Camping	\$0	N/A	\$0	N/A
Use Tax	\$356,906,223	11.8%	\$3,430,711,607	(12.7)%
Rental Occupancy Tax	\$0	0.0%	\$0	N/A
<b>Total</b>	<b>\$8,422,030,146</b>	<b>8.9%</b>	<b>\$77,020,407,547</b>	<b>6.0%</b>

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 gallon age tax, this too cannot 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 2014 is shown on Table 2, 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 3, 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.

<sup>3</sup>These 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 2014. The table compares the receipts to March 2013 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	March 2014	March 2013	% Change
Spirituous	\$2,384,254	\$3,104,871	(23.2%)
Vinous	\$1,352,408	\$1,868,082	(27.6%)
Malt	\$1,189,670	\$1,382,495	(13.9%)
Cigarette*	\$22,112,130	\$23,043,600	(4.0%)
Other Tobacco	\$3,536,583	\$1,560,224	N/A
Tobacco Licenses	\$550	\$800	(31.3%)
<b>Total</b>	<b>\$30,575,595</b>	<b>\$30,961,073</b>	<b>(1.2%)</b>

	Fiscal Year (13/14)	Fiscal Year (12/13)	% Change
Spirituous	\$24,968,984	\$24,628,660	1.4%
Vinous	\$11,671,046	\$11,826,413	(1.3%)
Malt	\$15,446,550	\$15,562,815	(0.7%)
Cigarette*	\$213,655,084	\$218,338,338	(2.1%)
Other Tobacco	\$15,510,147	\$13,378,420	15.9%
Tobacco Licenses	\$3,925	\$4,275	(8.2%)
<b>Total</b>	<b>\$281,255,736</b>	<b>\$283,738,921</b>	<b>(0.9%)</b>

\*Through March 2014, \$509,475 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 2014	Fiscal Year (13/14)
Spirituous	\$1,675,978	\$17,485,288
Vinous	\$297,417	\$3,861,636
Malt	\$338,101	\$2,917,754
Cigarette	\$1,769,058	\$18,605,811
Other Tobacco	\$0	\$691,624
Tobacco Licenses	\$675	\$3,875
<b>Total</b>	<b>\$4,465,632</b>	<b>\$43,565,988</b>

**Other dedicated revenues from luxury taxes:**

	<b>March 2014</b>	<b>Fiscal Year (13/14)</b>
Corrections Fund	\$2,115,836	\$21,363,190
Tobacco Tax & Health Care Fund <sup>4</sup>	\$5,202,324	\$45,411,554
Tobacco Products Tax Fund <sup>5</sup>	\$7,803,486	\$68,130,908
Drug Treatment & Education Fund	\$625,172	\$6,629,698
Corrections Rev. Fund	\$249,773	\$2,647,602
Smoke Free Arizona Fund <sup>6</sup>	\$216,799	\$2,126,966
Early Childhood Development and Health Fund <sup>7</sup>	\$10,121,955	\$91,379,782

**Bingo Tax**

	<b>Monthly</b>	<b>FYTD</b>
March 2014	\$31,207	\$377,861
March 2013	\$33,238	\$371,745
<b>% change</b>	<b>(6.1%)</b>	<b>1.6%</b>

**Estate Tax**

	<b>Monthly</b>	<b>FYTD</b>
March 2014	\$0	\$0
March 2013	\$0	\$0
<b>% change</b>	<b>NA</b>	<b>NA</b>

**Unclaimed Property**

	<b>Monthly</b>	<b>FYTD</b>
March 2014	\$320,013	\$50,398,010
March 2013	(\$315,725)	\$70,413,616
<b>% change</b>	<b>NA</b>	<b>(28.4%)</b>

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

<sup>4</sup> Formerly the Health Care Fund

<sup>5</sup> This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

<sup>6</sup> This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

<sup>7</sup> This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.

**TABLE 1**  
**Urban Revenue Sharing Returned to Cities/Towns**  
**March 2014**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Scottsdale	\$2,020,355	217,385
Eagar	\$45,401	4,885	Surprise	\$1,092,191	117,517
St. Johns	\$32,343	3,480	Tempe	\$1,503,000	161,719
Springerville	\$18,225	1,961	Tolleson	\$60,829	6,545
<b><u>Cochise County</u></b>			Wickenburg	\$59,137	6,363
Benson	\$47,445	5,105	Youngtown	\$57,213	6,156
Bisbee	\$51,814	5,575	<b><u>Mohave County</u></b>		
Douglas	\$162,727	17,509	Bullhead City	\$367,481	39,540
Huachuca City	\$17,222	1,853	Colorado City	\$44,806	4,821
Sierra Vista	\$407,891	43,888	Kingman	\$260,861	28,068
Tombstone	\$13,941	1,500	Lake Havasu City	\$488,181	52,527
Willcox	\$34,917	3,757	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$46,962	5,053
Flagstaff	\$612,189	65,870	Pinetop-Lakeside	\$39,796	4,282
Fredonia*	\$13,941	1,500	Show Low	\$99,073	10,660
Page	\$67,353	7,247	Snowflake	\$51,953	5,590
Tusayan*	\$13,941	1,500	Taylor	\$38,217	4,112
Williams	\$28,095	3,023	Winslow	\$89,733	9,655
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$70,002	7,532	Marana	\$324,924	34,961
Hayden*	\$13,941	1,500	Oro Valley	\$381,152	41,011
Miami	\$17,073	1,837	Sahuarita	\$234,755	25,259
Payson	\$142,206	15,301	South Tucson	\$52,529	5,652
Star Valley	\$21,469	2,310	Tucson	\$4,833,907	520,116
Winkelman*	\$13,941	1,500	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$333,093	35,840
Pima	\$22,185	2,387	Casa Grande	\$451,414	48,571
Safford	\$88,905	9,566	Coolidge	\$109,900	11,825
Thatcher	\$45,215	4,865	Eloy	\$154,567	16,631
<b><u>Greenlee County</u></b>			Florence	\$237,329	25,536
Clifton	\$30,772	3,311	Kearny	\$18,123	1,950
Duncan*	\$13,941	1,500	Mammoth	\$13,941	1,500
<b><u>La Paz County</u></b>			Maricopa	\$404,117	43,482
Parker	\$28,653	3,083	Superior	\$26,367	2,837
Quartzsite	\$34,174	3,677	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$193,657	20,837
Avondale	\$708,548	76,238	Patagonia*	\$13,941	1,500
Buckeye	\$472,837	50,876	<b><u>Yavapai County</u></b>		
Carefree	\$31,255	3,363	Camp Verde	\$101,053	10,873
Cave Creek	\$46,609	5,015	Chino Valley	\$100,532	10,817
Chandler	\$2,196,391	236,326	Clarkdale	\$38,077	4,097
El Mirage	\$295,518	31,797	Cottonwood	\$104,696	11,265
Fountain Hills	\$209,011	22,489	Dewey-Humboldt	\$36,190	3,894
Gila Bend	\$17,863	1,922	Jerome*	\$13,941	1,500
Gilbert	\$1,936,403	208,352	Prescott	\$370,297	39,843
Glendale	\$2,107,123	226,721	Prescott Valley	\$360,808	38,822
Goodyear	\$606,659	65,275	Sedona	\$93,227	10,031
Guadalupe	\$51,330	5,523	<b><u>Yuma County</u></b>		
Litchfield Park	\$50,893	5,476	San Luis	\$259,384	27,909
Mesa	\$4,080,404	439,041	Somerton	\$132,782	14,287
Paradise Valley	\$119,148	12,820	Wellton	\$26,785	2,882
Peoria	\$1,431,865	154,065	Yuma	\$801,816	90,660
Phoenix	\$13,449,465	1,447,128	<b>TOTAL</b>	<b>\$46,709,330</b>	<b>5,030,191</b>
Queen Creek	\$244,997	26,361			

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

**TABLE 2**  
**Transaction Privilege and Severance Tax Returned to Cities/Towns**  
**March 2014**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Scottsdale	\$1,564,100	217,385
Eagar	\$35,148	4,885	Surprise	\$845,543	117,517
St. Johns	\$14,110	1,961	Tempe	\$1,163,579	161,719
Springerville	\$25,039	3,480	Tolleson	\$47,092	6,545
<b><u>Cochise County</u></b>			Wickenburg	\$45,782	6,363
Benson	\$36,731	5,105	Youngtown	\$44,293	6,156
Bisbee	\$40,113	5,575	<b><u>Mohave County</u></b>		
Douglas	\$125,978	17,378	Bullhead City	\$284,493	39,540
Huachuca City	\$13,332	1,853	Colorado City	\$34,687	4,821
Sierra Vista	\$315,777	43,888	Kingman	\$201,951	28,068
Tombstone	\$9,929	1,380	Lake Havasu City	\$377,935	52,527
Willcox	\$27,032	3,757	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$36,357	5,053
Flagstaff	\$473,939	65,870	Pinetop/Lakeside	\$30,809	4,282
Fredonia	\$9,454	1,314	Show Low	\$76,699	10,660
Page	\$52,143	7,247	Snowflake	\$40,220	5,590
Tusayan	\$4,015	558	Taylor	\$29,586	4,112
Williams	\$21,751	3,023	Winslow	\$69,468	9,655
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$54,193	7,532	Marana	\$251,547	34,961
Hayden	\$4,763	662	Oro Valley	\$295,077	41,011
Miami	\$13,217	1,837	Sahuarita	\$181,740	25,259
Payson	\$110,092	15,301	South Tucson	\$40,667	5,652
Star Valley	\$16,621	2,310	Tucson	\$3,742,270	520,116
Winkelman	\$2,540	353	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$257,871	35,840
Pima	\$17,175	2,387	Casa Grande	\$349,472	48,571
Safford	\$68,828	9,566	Coolidge	\$85,082	11,825
Thatcher	\$35,004	4,865	Eloy	\$119,661	16,631
<b><u>Greenlee County</u></b>			Florence	\$183,733	25,536
Clifton	\$23,823	3,311	Kearny	\$14,030	1,950
Duncan	\$5,008	696	Mammoth	\$10,260	1,426
<b><u>La Paz County</u></b>			Maricopa	\$312,856	43,482
Parker	\$22,182	3,083	Superior	\$20,412	2,837
Quartzsite	\$26,456	3,677	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$149,924	20,837
Avondale	\$548,538	76,238	Patagonia	\$6,569	913
Buckeye	\$366,056	50,876	<b><u>Yavapai County</u></b>		
Carefree	\$24,197	3,363	Camp Verde	\$78,232	10,873
Cave Creek	\$36,083	5,015	Chino Valley	\$77,829	10,817
Chandler	\$1,700,382	236,123	Clarkdale	\$29,478	4,097
El Mirage	\$228,782	31,797	Cottonwood	\$81,052	11,265
Fountain Hills	\$161,810	22,489	Dewey-Humboldt	\$28,018	3,894
Gila Bend	\$13,829	1,922	Jerome	\$3,195	444
Gilbert	\$1,499,107	208,453	Prescott	\$286,673	39,843
Glendale	\$1,631,273	226,721	Prescott Valley	\$279,327	38,822
Goodyear	\$469,658	65,275	Sedona	\$72,174	10,031
Guadalupe	\$39,738	5,523	<b><u>Yuma County</u></b>		
Litchfield Park	\$39,400	5,476	San Luis	\$200,807	25,505
Mesa	\$3,158,930	439,041	Somerton	\$102,796	14,287
Paradise Valley	\$92,241	12,820	Wellton	\$20,736	2,882
Peoria	\$1,108,508	154,065	Yuma	\$617,449	93,064
Phoenix	\$10,412,185	1,445,632			
Queen Creek	\$189,669	26,361	<b>TOTAL</b>	<b>\$36,116,314</b>	<b>5,022,708</b>

**TABLE 3**  
**County Tax Collections**  
**March 2014**

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$65,053								
Cochise		\$535,193								
Coconino	\$209,562	\$838,663		\$838,670						
Gila		\$226,689					\$234,147			
Graham		\$190,348								
Greenlee		\$182,828								
La Paz		\$105,408	\$0	\$105,408	\$205,665.67					
Maricopa				\$10,925,565		\$510,402	\$29,753,351		\$2,850,400	\$3
Mohave		\$528,755								
Navajo		\$453,997								
Pima						\$130,444	\$5,910,480	\$18,903		
Pinal		\$1,134,259	\$230,881				\$1,172,525			
Santa Cruz		\$204,847		\$204,769						
Yavapai		\$1,119,986		\$559,981						
Yuma	\$(474)	\$1,090,659	\$242,841	\$1,090,658						