



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: July 7, 2010

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

APRIL 2010 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>April 2010</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 159,047,392	\$ 1,461,930,711
Percent Change	41.2%	(7.7)%
Corporate Income Tax		
Net Collections	\$ 61,529,296	\$ 271,215,670
Percent Change	(7.2)%	(39.3)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 319,285,645	\$ 2,857,463,691
Percent Change	6.5%	(11.3)%
Total Big Three Tax Types		
Net Collections	\$539,862,333	\$4,590,610,072
Percent Change	12.8%	12.6%

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

	April 2010	April 2009	% Change
Gross Collections	\$ 312,268,051	\$ 380,676,278	(18.0)%
Withholding	236,016,788	223,041,428	6.5%
Refunds	(336,850,395)	(430,474,838)	(13.8)%
Urban Revenue Sharing	(52,387,052)	(60,639,783)	(13.6)%
Net Collections	\$ 159,047,392	\$ 112,603,085	41.2%

	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% Change
Gross Collections	\$ 659,841,976	\$ 840,302,881	(21.5)%
Withholding	2,537,670,084	2,617,559,055	(3.1)%
Refunds	(1,211,710,824)	(1,268,099,012)	(4.4)%
Urban Revenue Sharing	(523,870,525)	(606,397,833)	(13.6)%
Net Collections	\$ 1,461,930,711	\$ 1,583,365,091	(7.7)%

Average Individual Income Tax Refund

	Average	Number
2010 CYTD	\$ 680.46	1,432,488
2009 CYTD	\$ 705.43	1,368,267
% Change	(3.54)%	4.69%

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 April 2010 for tax year 2010 are as follows:

		Monthly	Cumulative
April 2010	140 ES Payment	\$34,935,569	\$37,868,969
April 2009	140 ES Payment	39,452,831	\$43,842,684
	% change	(11.4)%	(13.6)%
April 2010	Average Payment	\$842	\$703
April 2009	Average Payment	\$866	\$795
	% change	(2.8)%	(11.5)%
April 2010	Applied Refund	\$17,578,574	\$23,677,785
April 2009	Applied Refund	\$18,526,759	\$23,359,203
	% change	(5.1)%	1.4%
April 2010	Monthly Total	\$52,514,144	\$61,546,756
April 2009	Monthly Total	\$57,979,589	\$67,201,887
	% change	(9.4)%	(8.4)%

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 first quarter of 2009, which shows a decrease of 10.21% in withholding payments over the first quarter of 2008. Growth in quarters for which information is still being gathered is as follows:

2nd Quarter 2009	(9.84)%	3rd Quarter 2009	(5.98)%
4th Quarter 2009	(2.76)%	1st Quarter 2010	(2.65)%
2nd Quarter 2010	13.3%		

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.

	April 2010	Calendar Year Total
Check Off	\$ 1,738,310	\$ 4,968,030
Voluntary Donation	\$ 16,716	\$ 37,146
Number of Returns	233,446	1,738,310

Contributions on the Individual Income Tax Return

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

	Number	Amount	Average
AID to Education	880	\$ 61,296	\$ 69.65
Child Abuse Prevention	7,296	\$ 165,281	\$ 22.65
Domestic Violence Prevention	5,362	\$ 126,407	\$ 23.57
National Guard Contributions	2,283	\$ 54,845	\$ 24.02
Neighbors Helping Neighbors	1,940	\$ 39,640	\$ 20.43
Special Olympics	3,362	\$ 80,399	\$ 23.91
Wildlife	7,096	\$ 160,625	\$ 22.64
Veterans Fund	3,575	\$ 74,486	\$ 20.84
Democratic Party	332	\$ 9,535	\$ 28.72
Green Party	25	\$ 523	\$ 20.92
Libertarian Party	34	\$ 1,421	\$ 41.80
Republican Party	177	\$ 6,664	\$ 37.65

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	April 2010	April 2009	% Change
Gross Collections	\$ 64,763,044	\$ 71,283,316	(9.1)%
Refunds	(3,233,748)	(4,946,992)	(34.6)%
Net Collections	\$ 61,529,296	\$ 66,336,324	(7.2)%
	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 500,231,849	\$ 587,786,411	(14.9)%
Refunds	(229,016,179)	(141,098,278)	62.3%
Net Collections	\$ 271,215,670	\$ 446,688,133	(39.3)%

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.

April 2010	\$ 48,496,965	Calendar Year Total	\$ 116,896,000
April 2009	\$ 46,365,749	Calendar Year Total	\$ 112,428,340
% Change	4.6%	% Change	4.0%

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
April 2010	362	62	59	17	6	0	506	17.1%
April 2009	316	41	60	14	1	0	432	
CY 2010	763	130	116	28	14	0	1,051	4.8%
CY 2009	766	88	116	23	9	1	1,003	

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
April 2010	\$ 3,751,124	\$ 4,452,242	\$ 12,656,142	\$ 12,422,586	\$ 8,303,152	\$ 41,585,246	30.8%
April 2009	\$ 3,280,541	\$ 2,736,320	\$ 14,545,613	\$ 10,019,941	\$ 1,200,000	\$ 31,782,415	
CY 2010	\$ 7,844,409	\$ 9,137,054	\$ 26,578,260	\$ 20,589,154	\$ 34,011,152	\$ 98,160,029	14.0%
CY 2009	\$ 7,840,713	\$ 6,180,715	\$ 26,291,784	\$ 16,057,445	\$ 29,699,000	\$ 86,069,657	

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	12.4%	4.5%	6.8%	71.5%	4.8%	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.

April 2010	\$ 3,897,472	Calendar Year Total	\$ 31,680,739
April 2009	\$ 1,171,663	Calendar Year Total	\$ 26,110,644
% Change	232.6%	% Change	21.3%

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 April 2010, 61,870 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)
#	27	15,587	38,259	143	7,854
%	0.0%	25.2%	61.9%	0.2%	12.7%

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 April 2009, the Department of Revenue received 34,400 documents with a fiscal year-end of 2008. Compared to 2009 documents, the Department has seen a 79.9% *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 April 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.

	April 2010	April 2009	% change
Distribution Base	\$ 122,590,365	\$ 128,148,698	(4.3)%
Non Shared	\$ 235,953,400	\$ 236,420,449	(0.2)%
Use Tax	\$ 41,050,828	\$ 19,245,339	NA
Education Tax	\$ 45,856,570	\$ 44,331,264	3.4%
Other Revenues	\$ 58,506,455	\$ 58,890,732	(0.7)%
Total Collections	\$ 503,957,618	\$ 487,036,482	3.5%

	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% change
Distribution Base	\$ 1,185,835,156	\$ 1,303,279,144	(9.0)%
Non Shared	\$ 2,216,389,481	\$ 2,512,276,828	(11.8)%
Use Tax	\$ 232,079,665	\$ 260,007,850	(10.7)%
Education Tax	\$ 420,961,725	\$ 473,574,309	(11.1)%
Other Revenues	\$ 538,945,954	\$ 601,100,787	(10.3)%
Total Collections	\$ 4,594,211,981	\$ 5,150,238,918	(10.8)%

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.

	April 2010	April 2009	% change
Retained by State	\$ 319,285,645	\$ 299,864,274	6.5%
Returned to Counties	\$ 49,661,357	\$ 51,913,037	(4.3)%
Returned to Cities	\$ 30,647,591	\$ 32,037,174	(4.3)%
Education Tax	\$ 45,856,570	\$ 44,331,264	3.4%
Other Revenues	\$ 58,506,455	\$ 58,890,732	(0.7)%
Total Collections	\$ 503,957,618	\$ 487,036,482	3.5%

	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% change
Retained by State	\$ 2,857,463,691	\$ 3,221,785,655	(11.3)%
Returned to Counties	\$ 480,381,822	\$ 527,958,381	(9.0)%
Returned to Cities	\$ 296,458,789	\$ 325,819,786	(9.0)%
Education Tax	\$ 420,961,725	\$ 473,574,309	(11.1)%
Other Revenues	\$ 538,945,954	\$ 601,100,787	(10.3)%
Total Collections	\$ 4,594,211,981	\$ 5,150,238,918	(10.8)%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	April 2010	% Change	Fiscal Year Total	% Change
Transporting	5.6	\$ 180,834	19.4%	\$ 1,664,714	2.3%
Non-Metal Mining					
Oil/Gas	3.125	\$ 257,125	(25.4)%	\$ 2,632,482	(45.3)%
Utilities	5.6	\$ 31,525,693	4.0%	\$ 403,728,347	1.4%
Communications	5.6	\$ 48,627,646	N/A	\$ 152,393,741	22.8%
Private Car/Pipelines	5.6	\$ 6,359	N/A	\$ 50,641	N/A
Publishing	5.6	\$ 452,182	(4.4)%	\$ 4,337,733	1.4%
Job Printing	5.6	\$ 1,022,374	(8.4)%	\$ 9,726,297	(27.0)%
Restaurants & Bars	5.6	\$ 45,032,236	6.3%	\$ 369,616,867	(1.7)%
Amusements	5.6	\$ 5,946,015	6.4%	\$ 41,612,011	(2.8)%
Commercial Lease	0	N/A	N/A	\$ 6,973	N/A
Rental of Personal Property	5.6	\$ 14,374,821	(0.4)%	\$ 130,694,532	(12.3)%
Contracting	5.6	\$ 34,462,094	(33.0)%	\$ 392,314,735	(39.5)%
Retail	5.6	\$ 159,458,107	(16.8)%	\$ 1,779,906,346	(8.0)%
Mining Severance	2.5	\$ 2,579,919	N/A	\$ 23,642,892	50.2%
Timber Severance	0	N/A	N/A	\$ (7)	N/A
Hotel/Motel	5.5	\$ 14,205,977	7.3%	\$ 91,596,098	(5.4)%
Membership Camping	0	N/A	N/A	\$ 76	N/A
Use Tax	5.6	\$ 41,050,828	N/A	\$ 232,186,628	(10.7)%
Rental Occupancy Tax	0	N/A	N/A	\$ 3,327	8.9%
Jet Fuel		\$ 392,827	(9.6)%	\$ 3,476,064	10.4%
Jet Fuel Use Tax	.0305/.0105 gal	\$ (56,608)	N/A	\$ 819,760	32.6%
Telecomm Devices	----	\$ 469,948	(15.3)%	\$ 4,102,548	(20.9)%
911 Telecom.	----	\$ 1,625,199	13.6%	\$ 11,146,502	(23.3)
911 Wireline	0.20/month per active service	N/A	N/A	\$ 63,142	N/A
911 Wireless	0.20/month per active service	\$ 87	N/A	\$ (59,727)	N/A
Total		\$ 401,613,663	4.2%	\$ 3,655,662,721	(10.7)%

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

	April 2010	% Change	Fiscal Year Total	% Change
Transporting	\$ 3,616,679	19.4%	\$ 33,308,921	2.2%
Non-Metal Mining Oil/Gas	\$ 8,227,988	(25.4)%	\$ 84,276,894	(45.3)%
Utilities	\$ 630,513,866	4.0%	\$ 8,076,287,023	1.3%
Communications	\$ 972,552,910	NA	\$ 3,048,390,174	22.7%
Private Car/Pipelines	\$ 127,189	(87.7)%	\$ 1,015,620	(81.8)%
Publishing	\$ 9,043,645	(4.4)%	\$ 86,776,217	1.4%
Job Printing	\$ 20,447,490	(8.5)%	\$ 194,581,391	(27.0)%
Restaurants & Bars	\$ 900,644,715	6.3%	\$ 7,393,535,737	(1.8)%
Amusements	\$ 118,920,308	6.4%	\$ 832,356,693	(2.8)%
Commercial Lease	\$ (1)	NA	\$ 139,468	NA
Rental of Personal Property	\$ 287,496,421	(0.4)%	\$ 2,614,443,194	(12.3)%
Contracting	\$ 689,241,885	(33.0)%	\$ 7,849,552,385	(39.5)%
Retail	\$ 3,189,162,135	(16.8)%	\$ 35,605,840,168	(8.1)%
Mining Severance	\$ 103,196,747	NA	\$ 946,004,757	50.0%
Timber Severance	\$ 0	NA	\$ 0	NA
Hotel/Motel	\$ 258,290,496	7.3%	\$ 1,584,238,108	(10.0)%
Membership Camping	\$ 0	NA	\$ 1,711	(83.8)%
Use Tax	\$ 821,016,560	NA	\$ 4,660,551,412	(10.8)%
Rental Occupancy Tax	\$ 0	NA	\$ (7,887)	(68.3)%
Total	\$ 8,012,499,033	4.7%	\$ 73,011,291,987	(10.6)%

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 April 2010 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$ 330,437	(7.5)%	\$ 3,370,479	(9.7)%
Coconino	\$ 1,124,136	(4.7)%	\$ 11,878,877	(7.4)%
Cochise	\$ 892,320	(4.8)%	\$ 8,815,590	(6.8)%
Gila	\$ 333,483	(8.1)%	\$ 3,509,047	(11.6)%
Graham	\$ 269,975	7.4%	\$ 2,806,133	5.1%
Greenlee	\$ 278,148	55.7%	\$ 2,723,316	4.0%
La Paz	\$ 128,145	(18.0)%	\$ 1,388,897	(5.9)%
Maricopa	\$ 31,820,230	(4.7)%	\$ 304,723,030	(9.5)%
Mohave	\$ 1,512,874	(5.0)%	\$ 14,420,621	(10.1)%
Navajo	\$ 696,653	(7.0)%	\$ 7,366,162	(9.9)%
Pima	\$ 7,303,855	(2.5)%	\$ 70,412,610	(7.5)%
Pinal	\$ 1,586,569	(5.8)%	\$ 15,677,463	(10.2)%
Santa Cruz	\$ 323,665	0.9%	\$ 3,082,984	(11.1)%
Yavapai	\$ 1,706,322	(4.5)%	\$ 17,155,482	(7.9)%
Yuma	\$ 1,354,546	(7.8)%	\$ 13,051,129	(9.9)%
Total	\$ 49,661,357	(4.3)%	\$ 480,381,822	(9.0)%

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 April 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 April 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 April 2010. The table compares the receipts to April 2009 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	April 2010	April 2009	% Change
Spirituous	\$ 1,862,809	\$ 2,759,277	(32.5)%
Vinous	\$ 987,970	\$ 1,469,837	(32.8)%
Malt	\$ 2,312,458	\$ 2,121,985	9.0%
Cigarette	\$ 27,330,559	\$ 29,758,633	(8.2)%
Other Tobacco	\$ 2,914,287	\$ 1,215,876	NA
Tobacco Licenses	\$ 575	\$ 425	35.3%
Total	\$ 35,408,658	\$ 37,326,033	(5.1)%

	Fiscal Year (09/10)	Fiscal Year (08/09)	% Change
Spirituous	\$ 23,513,753	\$ 23,831,518	(1.3)%
Vinous	\$ 11,306,698	\$ 11,249,755	0.5%
Malt	\$ 18,382,643	\$ 19,243,921	(4.5)%
Cigarette*	\$ 259,007,008	\$ 302,945,822	(14.5)%
Other Tobacco	\$ 15,221,186	\$ 13,103,605	16.2%
Tobacco Licenses	\$ 5,475	\$ 4,625	18.4%
Total	\$ 327,436,763	\$ 370,379,246	(11.6)%

*Through April 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:

	April 2010	Fiscal Year (09/10)
Spirituous	\$ 1,303,966	\$ 16,459,644
Vinous	\$ 246,991	\$ 2,826,669
Malt	\$ 578,114	\$ 4,595,653
Cigarette	\$ 1,898,316	\$ 20,620,429
Other Tobacco	\$ 131,142	\$ 684,604
Tobacco Licenses	\$ 575	\$ 5,450
Total	\$ 4,159,104	\$ 45,192,449

Other dedicated revenues from luxury taxes:

	April 2010	Fiscal Year (09/10)
Corrections Fund	\$ 2,424,819	\$ 22,817,039
Tobacco Tax & Health Care Fund ²	\$ 6,204,627	\$ 55,179,575
Tobacco Products Tax Fund ³	\$ 9,306,940	\$ 82,264,426
Drug Treatment & Education Fund	\$ 724,473	\$ 6,990,043
Corrections Rev. Fund	\$ 286,914	\$ 2,783,666
Smoke Free Arizona Fund ⁴	\$ 270,900	\$ 2,584,589
Early Childhood Development and Health Fund ⁵	\$12,030,878	\$ 109,624,976

Bingo Tax

	Monthly	FYTD
April 2010	\$ 69,936	\$ 450,743
April 2009	\$ 64,039	\$ 448,668
% change	9.2%	0.5%

Estate Tax

	Monthly	FYTD
April 2010	\$ (25,833)	\$ 358,995
April 2009	\$ 87,190	\$ 210,372
% change	N/A	68.7%

Unclaimed Property

	Monthly	FYTD
April 2010	\$ (4,188,274)	\$ 26,332,551
April 2009	\$ (19,446,700)	\$ 23,188,839
% change	N/A	13.5%

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

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

² Formerly the Health Care Fund

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

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

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

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
April 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
April 2010

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$ 556,069	88,265
Eagar	\$ 27,940	4,435	Tempe	\$ 1,044,515	165,796
St. Johns	\$ 13,009	3,865	Tolleson	\$ 40,937	6,498
Springerville	\$ 24,349	2,065	Wickenburg	\$ 38,285	6,077
<u>Cochise County</u>			Youngtown	\$ 38,826	6,163
Benson	\$ 29,862	4,740	<u>Mohave County</u>		
Bisbee	\$ 41,391	6,570	Bullhead City	\$ 240,723	38,210
Douglas	\$ 108,328	17,195	Colorado City	\$ 25,704	4,080
Huachuca City	\$ 11,529	1,830	Kingman	\$ 162,918	25,860
Sierra Vista	\$ 275,247	43,690	Lake Havasu City	\$ 336,640	53,435
Tombstone	\$ 10,143	1,610	<u>Navajo County</u>		
Willcox	\$ 24,475	3,885	Holbrook	\$ 34,177	5,425
<u>Coconino County</u>			Pinetop/Lakeside	\$ 26,239	4,165
Flagstaff	\$ 385,465	61,185	Show Low	\$ 62,275	9,885
Fredonia	\$ 6,993	1,110	Snowflake	\$ 31,090	4,935
Page	\$ 44,793	7,110	Taylor	\$ 25,830	4,100
Williams	\$ 19,813	3,145	Winslow	\$ 61,960	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 47,218	7,495	Marana	\$ 168,367	26,725
Hayden	\$ 5,619	892	Oro Valley	\$ 248,220	39,400
Miami	\$ 12,316	1,955	Sahuarita	\$ 88,137	13,990
Payson	\$ 97,209	15,430	South Tucson	\$ 35,469	5,630
Star Valley	\$ 12,637	2,006	Tucson	\$ 3,337,551	529,770
Winkelman	\$ 2,790	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 214,641	34,070
Pima	\$ 13,746	2,182	Casa Grande	\$ 204,561	32,470
Safford	\$ 58,968	9,360	Coolidge	\$ 51,534	8,180
Thatcher	\$ 28,665	4,550	Eloy	\$ 70,087	11,125
<u>Greenlee County</u>			Florence	\$ 129,339	20,530
Clifton	\$ 16,354	2,596	Kearny	\$ 14,168	2,249
Duncan	\$ 5,115	812	Mammoth	\$ 11,100	1,762
<u>La Paz County</u>			Maricopa	\$ 100,384	15,934
Parker	\$ 20,664	3,280	Superior	\$ 20,500	3,254
Quartzsite	\$ 22,680	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 137,529	21,830
Avondale	\$ 436,942	69,356	Patagonia	\$ 5,796	920
Buckeye	\$ 160,057	25,406	<u>Yavapai County</u>		
Carefree	\$ 23,209	3,684	Camp Verde	\$ 67,599	10,730
Cave Creek	\$ 30,025	4,766	Chino Valley	\$ 77,647	12,325
Chandler	\$ 1,454,323	230,845	Clarkdale	\$ 23,184	3,680
El Mirage	\$ 201,984	32,061	Cottonwood	\$ 68,418	10,860
Fountain Hills	\$ 154,299	24,492	Dewey-Humboldt	\$ 25,389	4,030
Gila Bend	\$ 12,474	1,980	Jerome	\$ 2,079	330
Gilbert	\$ 1,118,527	177,544	Prescott	\$ 256,851	40,770
Glendale	\$ 1,526,925	242,369	Prescott Valley	\$ 211,522	33,575
Goodyear	\$ 291,141	46,213	Sedona	\$ 68,890	10,935
Guadalupe	\$ 34,996	5,555	<u>Yuma County</u>		
Litchfield Park	\$ 28,526	4,528	San Luis	\$ 144,459	22,930
Mesa	\$ 2,823,005	448,096	Somerton	\$ 61,425	9,750
Paradise Valley	\$ 87,336	13,863	Wellton	\$ 12,411	1,970
Peoria	\$ 870,301	138,143	Yuma	\$ 562,627	89,306
Phoenix	\$ 9,297,756	1,475,834			
Queen Creek	\$ 103,408	16,414			
Scottsdale	\$ 1,478,937	234,752	TOTAL	\$ 30,647,591	4,864,696

TABLE 4
County Tax Collections
April 2010

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 81,832							
Cochise		\$ 598,694							
Coconino		\$ 856,751	\$ 857,435					\$ 214,004	
Gila	\$ 221,820	\$ 210,261							
Graham		\$ 121,721							
Greenlee		\$ 82,806							
La Paz		\$ 95,677	\$ 95,522				\$ 9		
Maricopa	\$ 26,511,760		\$ 9,552,788	\$ 551,193	\$ (304)				\$ 3,215,951
Mohave		\$ 519,255							
Navajo		\$ 401,009							
Pima	\$ 5,551,083			\$ 144,321		\$ 23,686			
Pinal	\$ 1,087,876	\$ 1,046,005					\$ 207,895		
Santa Cruz		\$ 231,561	\$ 231,013						
Yavapai		\$ 957,109	\$ 478,552						
Yuma		\$ 972,856	\$ 972,926				\$ 193,757	\$ 953	