



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: July 19, 2011

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

APRIL 2011 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>April 2011</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$266,540,325	\$1,915,387,021
Percent Change	67.6%	31.0%
Corporate Income Tax		
Net Collections	\$83,904,743	\$408,423,368
Percent Change	36.4%	50.6%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$310,811,250	\$2,894,569,040
Percent Change	(2.7)%	1.3%
Total Big Three Tax Types		
Net Collections	\$661,256,318	\$5,218,379,429
Percent Change	22.5%	13.7%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	April 2011	April 2010	% Change
Gross Collections	\$ 391,693,591	\$ 312,268,051	25.4%
Withholding	254,019,935	236,016,788	7.6%
Refunds	(339,672,657)	(336,850,395)	0.8%
Urban Revenue Sharing	(39,500,543)	(52,387,052)	(24.6)%
Net Collections	\$ 266,540,325	\$ 159,047,392	67.6%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% Change
Gross Collections	\$ 743,356,378	\$ 659,841,976	12.7%
Withholding	2,689,939,859	2,537,670,084	6.0%
Refunds	(1,122,903,782)	(1,211,710,764)	(7.3)%
Urban Revenue Sharing	(395,005,434)	(523,870,525)	(24.6)%
Net Collections	\$ 1,915,387,021	\$ 1,461,930,771	31.0%

Average Individual Income Tax Refund

	Average	Number
2011 CYTD	\$574.94	1,634,561
2010 CYTD	\$680.46	1,432,488
% Change	(15.51)%	14.11%

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 2009 were \$379.6 million, for an average of \$1,667. An additional \$133.8 million in estimated payments came from 2008 tax returns that applied their refunds as a 2009 estimated payment, for an average of \$2,567. Estimated payments received through April 2011 for tax year 2010 are as follows:

		Monthly	Cumulative
April 2011	140 ES Payment	\$42,801,821	\$46,040,026
April 2010	140 ES Payment	\$34,935,569	\$37,868,969
	% change	22.5%	21.6%
April 2011	Average Payment	\$949	\$825
April 2010	Average Payment	\$842	\$703
	% change	12.7%	17.4%
April 2011	Applied Refund	\$15,056,185	\$19,635,182
April 2010	Applied Refund	\$17,578,574	\$23,677,786
	% change	(14.3)%	(17.1)%
April 2011	Monthly Total	\$57,858,005	\$65,675,208
April 2010	Monthly Total	\$52,514,144	\$61,546,756
	% change	10.2%	6.7%

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 2009 through March 2010, \$749.4 million was received for the first quarter of 2009. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2010, which shows a decrease of 1.45% in withholding payments over the first quarter of 2009. Growth in quarters for which information is still being gathered is as follows:

2nd Quarter 2010	1.16%	3rd Quarter 2010	6.09%
4th Quarter 2010	6.20%	1st Quarter 2011	8.42%
2nd Quarter 2011	7.55%		

Beginning July 1, 2010, the state withholding tables calculate Arizona withholding as a percentage of gross taxable wages. The withholding rates were revised effective January 1, 2011. The new 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.

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 2011.

	April 2011	Calendar Year Total
Check Off	\$ 1,773,385	\$ 5,231,520
Voluntary Donation	\$ 18,101	\$ 38,999
Number of Returns	237,172	729,748

Contributions on the Individual Income Tax Return

Through April 2011, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Aid to Education	789	\$ 80,465	\$ 101.98
Child Abuse Prevention	6,485	\$ 142,359	\$ 21.95
Domestic Violence Prevention	4,717	\$ 107,159	\$ 22.72
I Didn't Pay Enough Fund*	393	\$ 12,756	\$ 32.46
National Guard Contributions	1,855	\$ 45,560	\$ 24.56
Neighbors Helping Neighbors	1,660	\$ 29,575	\$ 17.82
Special Olympics	2,969	\$ 55,865	\$ 18.82
Wildlife	6,426	\$ 141,041	\$ 21.95
Veterans Fund	3,486	\$ 99,822	\$ 28.64
Democratic Party	262	\$ 7,633	\$ 29.13
Green Party	13	\$ 164	\$ 12.62
Libertarian Party	23	\$ 440	\$ 19.13
Republican Party	120	\$ 4,284	\$ 35.70

*Numbers have been revised since last reported.

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	April 2011	April 2010	% Change
Gross Collections	\$ 89,080,454	\$ 64,763,044	37.5%
Refunds	(5,175,711)	(3,233,748)	(60.1)%
Net Collections	\$ 83,904,743	\$ 61,529,296	36.4%
	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 497,330,222	\$ 500,231,849	(0.6)%
Refunds	(88,906,854)	(229,016,179)	(61.2)%
Net Collections	\$ 408,423,368	\$ 271,215,670	50.6%

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 2011	\$ 63,748,794	Calendar Year Total	\$ 122,834,908
April 2010	\$ 48,496,794	Calendar Year Total	\$ 116,896,000
% Change	31.5%	% Change	5.1%

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 2011	425	62	79	15	11	0	592	17.0%
April 2010	362	62	59	17	6	0	506	
CY 2011	903	114	156	19	18	0	1,210	15.1%
CY 2010	763	130	116	28	14	0	1,051	

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 2011	\$ 4,279,978	\$ 4,468,583	\$ 19,039,207	\$ 10,167,334	\$ 19,926,639	\$ 57,881,741	39.2%
April 2010	\$ 3,751,124	\$ 4,452,242	\$ 12,656,142	\$ 12,422,586	\$ 8,303,152	\$ 41,585,246	
CY 2011	\$ 8,820,693	\$ 7,981,026	\$ 37,926,816	\$ 12,403,334	\$ 34,560,639	\$ 101,692,508	3.6%
CY 2010	\$ 7,844,409	\$ 9,137,054	\$ 26,578,260	\$ 20,589,154	\$ 34,011,152	\$ 98,160,029	

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 09/10 by corporate fiscal year. For example, in FY 09/10, 13.2% of the refund dollars paid were for corporate fiscal years ending in 2005 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	05 & Prior	06	07	08	09	10
FY 09/10	13.2%	4.9%	6.7%	69.4%	5.7%	0.1%
Corporate Fiscal Year-End:	06 & Prior	07	08	09	10	11
FY 10/11	25.2%	7.1%	6.0%	49.7%	12.0%	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 2011	\$ 6,367,585	Calendar Year Total	\$ 23,405,382
April 2010	\$ 3,897,472	Calendar Year Total	\$ 31,680,739
% Change	63.4%	% Change	(26.1)%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 134,443 corporate returns showing a fiscal year-end of 2009. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	199	35,151	86,139	667	12,287
%	0.2%	26.1%	64.1%	0.5%	9.1%

Through April 2011, 60,074 documents were received for a fiscal year-end of 2010, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	37	15,383	36,303	131	8,220
%	0.1%	25.6%	60.4%	0.2%	13.7%

The figures for the 2010 returns are most meaningful when compared to 2009 returns received during the same period of time in the previous year. Through April 2010, the Department of Revenue received 61,870 documents with a fiscal year-end of 2009. Compared to 2010 documents, the Department has seen a 2.9% **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 2010/11 is 15.0% of net proceeds from Fiscal Year 2008/09 income tax. Amounts returned for April 2011 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.

	April 2011	April 2010	% change
Distribution Base	\$ 140,757,203	\$ 122,590,365	14.8%
Non Shared	\$ 245,055,187	\$ 235,953,400	3.9%
Use Tax	\$ 17,208,904	\$ 41,050,828	(58.1)%
Education Tax	\$ 45,920,637	\$ 45,856,570	0.1%
Temporary Tax	\$ 77,108,546	n/a	n/a
Other Revenues	\$ 62,067,330	\$ 58,506,455	6.1%
Total Collections	\$ 588,117,807	\$ 503,957,618	16.7%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Distribution Base	\$ 1,232,383,733	\$ 1,185,835,156	3.9%
Non Shared	\$ 2,260,569,774	\$ 2,216,389,481	2.0%
Use Tax	\$ 208,950,136	\$ 232,079,665	(10.0)%
Education Tax	\$ 427,929,741	\$ 420,961,725	1.7%
Temporary Tax	\$ 691,673,987	n/a	n/a
Other Revenues	\$ 552,386,847	\$ 538,945,954	2.5%
Total Collections	\$ 5,373,894,218	\$ 4,594,211,981	17.0%

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.

	April 2011	April 2010	% change
Retained by State	\$ 310,811,250	319,285,645	-2.7%
Returned to Counties	\$ 57,020,743	49,661,357	14.8%
Returned to Cities	\$ 35,189,301	30,647,591	14.8%
Education Tax	\$ 45,920,637	45,856,570	0.1%
Temporary Tax	\$ 77,108,546	n/a	n/a
Other Revenues	\$ 62,067,330	58,506,455	6.1%
Total Collections	\$ 588,117,807	503,957,618	16.7%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Retained by State	\$ 2,894,569,060	\$ 2,857,463,691	1.3%
Returned to Counties	\$ 499,238,650	\$ 480,381,822	3.9%
Returned to Cities	\$ 308,095,933	\$ 296,458,789	3.9%
Education Tax	\$ 427,929,741	\$ 420,961,725	1.7%
Temporary Tax	\$ 691,673,987	n/a	n/a
Other Revenues	\$ 552,386,847	\$ 538,945,954	2.5%
Total Collections	\$ 5,373,894,218	\$ 4,594,211,981	17.0%

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 2011 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 384,225	16.3%	\$ 3,433,958	1.6%
Coconino	\$ 1,368,829	21.8%	\$ 13,147,055	6.2%
Cochise	\$ 1,008,804	13.1%	\$ 9,025,333	5.3%
Gila	\$ 406,873	22.0%	\$ 3,645,833	3.6%
Graham	\$ 295,790	9.6%	\$ 2,660,817	-5.5%
Greenlee	\$ 399,345	43.6%	\$ 2,946,471	15.1%
La Paz	\$ 169,167	32.0%	\$ 1,438,519	3.3%
Maricopa	\$ 36,407,267	14.4%	\$ 316,026,459	3.8%
Mohave	\$ 1,587,520	4.9%	\$ 14,252,931	-0.2%
Navajo	\$ 814,689	16.9%	\$ 7,780,591	5.3%
Pima	\$ 8,303,266	13.7%	\$ 73,449,509	4.0%
Pinal	\$ 1,918,168	20.9%	\$ 16,555,313	5.3%
Santa Cruz	\$ 360,859	11.5%	\$ 3,209,811	3.8%
Yavapai	\$ 2,016,681	18.2%	\$ 17,985,239	4.5%
Yuma	\$ 1,579,261	16.6%	\$ 13,680,811	4.5%
Total	\$ 57,020,744	14.8	\$ 499,238,650	3.9%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	April 2011	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 188,732	4.4%	\$ 1,627,294	(2.2)%
Non-Metal Mining					
Oil/Gas	3.125	\$ 250,299	(2.7)%	\$ 2,523,019	(4.2)%
Utilities	6.6	\$ 30,722,333	(2.55)%	\$ 403,842,633	.1%
Communications	6.6	\$ 13,035,143	(73.2)%	\$ 127,970,160	(16.0)%
Private					
Car/Pipelines	6.6	\$ 16,334	NA	\$ 46,748	(7.7)%
Publishing	6.6	\$ 399,049	(11.8)%	\$ 4,004,003	(7.7)%
Job Printing	6.6	\$ 970,723	(5.1)%	\$ 11,025,472	13.4%
Restaurants & Bars	6.6	\$ 46,501,088	3.3%	\$ 381,379,340	3.2%
Amusements	6.6	\$ 6,918,133	16.3%	\$ 41,551,651	(0.1)%
Commercial Lease	0	\$ 23	NA	\$ 63	NA
Rental of Personal					
Property	6.6	\$ 13,021,489	(9.4)%	\$ 126,694,442	(3.1)%
Contracting	6.6	\$ 36,893,992	7.1%	\$ 372,461,939	(5.1)%
Retail	6.6	\$ 217,147,125	36.2%	\$ 1,886,246,557	6.0%
Mining Severance	2.5	\$ 3,997,031	54.9%	\$ 31,833,704	34.6%
Timber Severance	0	\$ 0	NA	\$ 734	NA
Hotel/Motel	6.5	\$ 14,744,940	3.8%	\$ 91,694,498	5.3%
Membership					
Camping	0	\$ 0	NA	\$ 36	(52.3)%
Use Tax	6.6	\$ 17,208,904	(58.1)%	\$ 208,950,136	(10.0)%
Rental Occupancy					
Tax	0	\$ 6	NA	\$ 1,655	(50.3)%
Jet Fuel		\$ 544,740	38.7%	\$ 4,151,762	19.4%
Jet Fuel Use Tax	.0305/.0105 gal	\$ 5,756	NA	\$ 313,049	(61.8)%
Telecomm					
Devices	----	\$ 617,289	31.4%	\$ 5,299,506	3.1%
911 Telecom.	----	\$ 1,385,070	(14.8)%	\$ 13,851,959	1.6%
911 Wireline	0.20/month per active service	\$ 0	NA	\$ 3,669	(94.2)%
911 Wireless	0.20/month per active service	\$ 157	81.7%	\$ 9,530	NA
Total		\$ 404,568,360	0.7%	\$ 3,715,483,558	1.7%

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

	April 2011	% Change	Fiscal Year Total	% Change
Transporting	\$ 3,774,648	4.4%	\$ 32,545,911	(2.3)%
Non-Metal Mining Oil/Gas	\$ 8,009,565	(2.7)%	\$ 80,736,612	(4.2)%
Utilities	\$ 614,446,658	(2.5)%	\$ 8,076,852,651	0%
Communications	\$ 260,702,861	(73.2)%	\$ 2,560,330,403	(16.0)%
Private Car/Pipelines	\$ 326,689	NA	\$ 934,958	(7.9)%
Publishing	\$ 7,980,988	(11.8)%	\$ 80,080,053	(7.7)%
Job Printing	\$ 19,414,459	(5.1)%	\$ 220,507,421	13.3%
Restaurants & Bars	\$ 930,016,409	3.3%	\$ 7,627,485,249	3.2%
Amusements	\$ 138,362,664	16.3%	\$ 831,033,011	(0.2)%
Commercial Lease	\$ 583	NA	\$ 1,750	NA
Rental of Personal Property	\$ 260,382,840	(9.4)%	\$ 2,533,713,721	(3.1)%
Contracting	\$ 737,876,350	7.1%	\$ 7,449,184,053	(5.1)%
Retail	\$ 4,342,932,939	36.2%	\$ 37,722,454,498	5.9%
Mining Severance	\$ 159,881,255	54.9%	\$ 1,273,348,176	34.6%
Timber Severance	\$ 0	NA	\$ 345	NA
Hotel/Motel	\$ 268,089,821	3.8%	\$ 1,667,172,674	5.2%
Membership Camping	\$ 0	NA	\$ 728	NA
Use Tax	\$ 344,619,653	(58.0)%	\$ 4,195,712,411	(10.0)%
Rental Occupancy Tax	\$ 214	NA	\$ 55,152	NA
Total	\$ 8,096,818,597	1.1%	\$ 74,352,149,775	1.8%

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 April 2011 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during January 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 April 2011. The table compares the receipts to March and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	April 2011	April 2010	% Change
Spirituos	\$ 2,903,587	\$ 1,862,809	55.9%
Vinous	\$ 1,406,852	\$ 987,970	42.4%
Malt	\$ 2,148,697	\$ 2,312,458	(7.1)%
Cigarette	\$ 28,211,105	\$ 27,330,559	3.2%
Other Tobacco	\$ 1,845,142	\$ 2,914,288	(36.7)%
Tobacco Licenses	\$ 1,575	\$ 575	NA
Total	\$ 36,516,958	\$ 35,408,659	3.1%

	Fiscal Year (10/11)	Fiscal Year (09/10)	% Change
Spirituos	\$ 24,887,342	\$ 23,513,754	5.8%
Vinous	\$ 11,833,701	\$ 11,306,699	4.7%
Malt	\$ 18,019,306	\$ 18,382,644	(2.0)%
Cigarette*	\$ 255,524,788	\$ 259,007,008	(1.3)%
Other Tobacco	\$ 15,379,054	\$ 15,221,186	1.0%
Tobacco Licenses	\$ 6,110	\$ 5,525	10.6%
Total	\$ 326,650,301	\$ 327,436,816	(0.2)%

*Through April 2011, \$673,200 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 2011	Fiscal Year (10/11)
Spirituos	\$ 2,032,511	\$ 17,421,139
Vinous	\$ 351,712	\$ 2,958,419
Malt	\$ 537,174	\$ 4,504,825
Cigarette	\$ 2,648,215	\$ 20,062,498
Other Tobacco	\$ 83,031	\$ 692,057
Tobacco Licenses	\$ 1,500	\$ 5,860
Total	\$ 5,654,143	\$ 45,644,798

Other dedicated revenues from luxury taxes:

	April 2011	Fiscal Year (10/11)
Corrections Fund	\$ 2,719,116	\$ 23,146,706
Tobacco Tax & Health Care Fund ²	\$ 5,893,038	\$ 54,273,856
Tobacco Products Tax Fund ³	\$ 8,933,548	\$ 81,749,714
Drug Treatment & Education Fund	\$ 843,250	\$ 7,115,656
Corrections Rev. Fund	\$ 335,996	\$ 2,836,331
Smoke Free Arizona Fund ⁴	\$ 277,592	\$ 2,550,673
Early Childhood Development and Health Fund ⁵	\$11,860,199	\$ 108,332,317

Bingo Tax

	Monthly	FYTD
April 2011	\$ 71,885	\$ 438,181
April 2010	\$ 69,936	\$ 450,745
% change	2.8%	(2.8)%

Estate Tax

	Monthly	FYTD
April 2011	\$ 0	\$ 437,372
April 2010	\$ (25,833)	\$ 358,995
% change	NA	21.8%

Unclaimed Property

	Monthly	FYTD
April 2011	\$ (15,144,714)	\$ 52,430,187
April 2010	\$ (4,188,275)	\$ 26,332,551
% change	NA	NA

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 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,904,093	234,752
Eagar	\$ 35,973	4,435	Surprise	715,925	88,265
St. Johns	31,349	3,865	Tempe	1,344,785	165,796
Springerville	16,749	2,065	Tolleson	52,706	6,498
<u>Cochise County</u>			Wickenburg	49,291.05	6,077
Benson	\$ 38,447	4,740	Youngtown	49,989	6,163
Bisbee	53,290	6,570	<u>Mohave County</u>		
Douglas	139,470	17,195	Bullhead City	\$ 309,924	38,210
Huachuca City	14,843	1,830	Colorado City	33,093	4,080
Sierra Vista	354,373	43,690	Kingman	209,753	25,860
Tombstone	8,706	1,610	Lake Havasu City	433,416	53,435
Willcox	31,512	3,885	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 44,003	5,425
Flagstaff	\$ 496,277	61,185	Pinetop-Lakeside	33,783	4,165
Fredonia*	12,167	1,500	Show Low	80,178	9,885
Page	57,670	7,110	Snowflake	40,028	4,935
Tusayan*	12,167	1,500	Taylor	33,255	4,100
Williams	25,509	3,145	Winslow	79,773	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 60,793	7,495	Marana	\$ 216,769	26,725
Hayden*	12,167	1,500	Oro Valley	319,577	39,400
Miami	15,857	1,955	Sahuarita	113,474	13,990
Payson	125,154	15,430	South Tucson	45,665	5,630
Star Valley	16,271	2,006	Tucson	4,297,008	529,770
Winkelman*	12,167	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 276,345	34,070
Pima	\$ 16,132	2,182	Casa Grande	263,367	32,470
Safford	75,920	9,360	Coolidge	66,349	8,180
Thatcher	36,905	4,550	Eloy	90,236	11,125
<u>Greenlee County</u>			Florence	166,521	20,530
Clifton	\$ 21,056	2,596	Kearny	18,242	2,249
Duncan*	12,167	1,500	Mammoth	14,292	1,762
<u>La Paz County</u>			Maricopa	129,242	15,934
Parker	\$ 26,604	3,280	Superior	26,293	3,254
Quartzsite	29,200	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 177,065	21,830
Avondale	\$ 562,552	69,356	Patagonia*	12,167	1,500
Buckeye	206,070	25,406	<u>Yavapai County</u>		
Carefree	29,881	3,684	Camp Verde	\$ 87,032	10,730
Cave Creek	38,657	4,766	Chino Valley	99,969	12,325
Chandler	1,872,403	230,845	Clarkdale	29,849	3,680
El Mirage	260,049	32,061	Cottonwood	88,086	10,860
Fountain Hills	198,657	24,492	Dewey-Humboldt	32,688	4,030
Gila Bend	16,060	1,980	Jerome*	12,167	1,500
Gilbert	1,440,074	177,544	Prescott	330,689	40,770
Glendale	1,965,875	242,369	Prescott Valley	272,330	33,575
Goodyear	374,837	46,213	Sedona	88,695	10,935
Guadalupe	45,057	5,555	<u>Yuma County</u>		
Litchfield Park	36,727	4,528	San Luis	\$ 185,987	22,930
Mesa	3,634,544	448,096	Somerton	79,083	9,750
Paradise Valley	112,444	13,863	Wellton	15,979	1,970
Peoria	1,120,489	138,143	Yuma	724,368	89,306
Phoenix	11,970,612	1,475,834	TOTAL	\$ 39,500,543	4,867,970
Queen Creek	133,135	16,414			

*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 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$1,697,909	234,752
Eagar	\$32,077	4,435	Surprise	\$638,401	88,265
St. Johns	\$27,955	3,865	Tempe	\$1,199,166	165,796
Springerville	\$14,936	2,065	Tolleson	\$46,999	6,498
<u>Cochise County</u>			Wickenburg	\$43,954	6,077
Benson	\$34,283	4,740	Youngtown	\$44,576	6,163
Bisbee	\$47,519	6,570	<u>Mohave County</u>		
Douglas	\$124,368	17,195	Bullhead City	\$276,364	38,210
Huachuca City	\$13,236	1,830	Colorado City	\$29,510	4,080
Sierra Vista	\$316,000	43,690	Kingman	\$187,040	25,860
Tombstone	\$11,645	1,610	Lake Havasu City	\$386,484	53,435
Willcox	\$28,099	3,885	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$39,238	5,425
Flagstaff	\$442,538	61,185	Pinetop/Lakeside	\$30,125	4,165
Fredonia	\$8,028	1,110	Show Low	\$71,496	9,885
Page	\$51,425	7,110	Snowflake	\$35,694	4,935
Tusayan	\$4,036	558	Taylor	\$29,654	4,100
Williams	\$22,747	3,145	Winslow	\$71,134	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$54,210	7,495	Marana	\$193,296	26,725
Hayden	\$6,452	892	Oro Valley	\$284,971	39,400
Miami	\$14,140	1,955	Sahuarita	\$101,187	13,990
Payson	\$111,602	15,430	South Tucson	\$40,721	5,630
Star Valley	\$14,509	2,006	Tucson	\$3,831,709	529,770
Winkelman	\$3,204	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$246,421	34,070
Pima	\$15,782	2,182	Casa Grande	\$234,848	32,470
Safford	\$67,699	9,360	Coolidge	\$59,164	8,180
Thatcher	\$32,909	4,550	Eloy	\$80,465	11,125
<u>Greenlee County</u>			Florence	\$148,489	20,530
Clifton	\$18,776	2,596	Kearny	\$16,267	2,249
Duncan	\$5,873	812	Mammoth	\$12,744	1,762
<u>La Paz County</u>			Maricopa	\$115,247	15,934
Parker	\$23,724	3,280	Superior	\$23,535	3,254
Quartzsite	\$26,038	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$157,892	21,830
Avondale	\$501,637	69,356	Patagonia	\$6,654	920
Buckeye	\$183,756	25,406	<u>Yavapai County</u>		
Carefree	\$26,646	3,684	Camp Verde	\$77,608	10,730
Cave Creek	\$34,471	4,766	Chino Valley	\$89,144	12,325
Chandler	\$1,669,651	230,845	Clarkdale	\$26,617	3,680
El Mirage	\$231,890	32,061	Cottonwood	\$78,548	10,860
Fountain Hills	\$177,145	24,492	Dewey-Humboldt	\$29,148	4,030
Gila Bend	\$14,321	1,980	Jerome	\$2,387	330
Gilbert	\$1,284,136	177,544	Prescott	\$294,880	40,770
Glendale	\$1,753,001	242,369	Prescott Valley	\$242,841	33,575
Goodyear	\$334,248	46,213	Sedona	\$79,090	10,935
Guadalupe	\$40,178	5,555	<u>Yuma County</u>		
Litchfield Park	\$32,750	4,528	San Luis	\$165,848	22,930
Mesa	\$3,240,979	448,096	Somerton	\$70,520	9,750
Paradise Valley	\$100,268	13,863	Wellton	\$14,249	1,970
Peoria	\$999,158	138,143	Yuma	\$645,930	89,306
Phoenix	\$10,674,379	1,475,834	TOTAL		
Queen Creek	\$118,719	16,414	\$35,189,301	4,865,254	

**TABLE 4
County Tax Collections
April 2011**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 81,247							
Cochise		\$ 611,266							
Coconino		\$ 882,787	\$ 882,367					\$ 220,486	
Gila	\$ 219,204	\$ 211,434							
Graham		\$ 151,133							
Greenlee		\$ 133,452							
La Paz		\$ 104,749	\$ 104,749				\$ 0		
Maricopa	\$ 28,458,139		\$ 10,325,502	\$ 566,958	\$ 146				\$ 3,292,832
Mohave		\$ 480,800							
Navajo		\$ 466,239							
Pima	\$ 5,778,383			\$ 142,109		\$ 19,800			
Pinal	\$ 1,206,690	\$ 1,177,031					\$ 234,357		
Santa Cruz		\$ 192,158	\$ 234,797						
Yavapai		\$ 1,019,991	\$ 509,788						
Yuma		\$ 1,026,439	\$ 1,026,440				\$ 204,159	\$ 1,847	