



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: July 9, 2008

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

May 2008 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>May 2008</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 89,023,204	\$2,478,046,678
Percent Change	(66.3%)	(15.4%)
Corporate Income Tax		
Net Collections	\$ 26,544,852	\$ 634,059,581
Percent Change	(44.4%)	(25.7%)
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 353,973,221	\$4,054,770,020
Change	(1.0%)	(2.0%)
Total Big Three Tax Types		
Net Collections	\$ 469,541,277	\$7,166,876,279
Percent Change	(29.9%)	(9.5%)

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.

TAX FACTS

May 2008

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	May 2008	May 2007	% Change
Gross Collections	\$ 32,424,806	\$ 172,843,132	(81.2)
Withholding	282,908,701	289,381,352	(2.2)
Refunds	(169,265,393)	(151,956,356)	11.4
Urban Revenue Sharing	(57,044,911)	(45,935,888)	24.2
Net Collections	\$ 89,023,204	\$ 264,332,239	(66.3)

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% Change
Gross Collections	\$ 1,313,023,122	\$ 1,505,804,070	(12.8)
Withholding	3,091,342,754	3,041,565,857	1.6
Refunds	(1,298,825,182)	(1,111,718,814)	16.8
Urban Revenue Sharing	(627,494,016)	(505,294,772)	24.2
Net Collections	\$ 2,478,046,678	\$ 2,930,356,341	(15.4)

Included in the refund amounts above are refunds relating to the alternative fuel vehicle (AFV) income tax credit. In May 2008, the department did not issue any individual or corporate income tax refunds for alternative fuel-related credits.

Federal Employee Retirement Contribution Project (FERC)

Kerr vs. ADOR or FERC, a Supreme Court tax settlement case has resulted in the distribution of four refunds to individual income taxpayers during May 2008. These refunds totaled \$4,462 for an average refund of \$1,116. Attorney payments are not included in the refund amount and total \$1,116 for the month. Refunds issued as a result of the FERC case are not included in the total refunds listed in neither the "Individual Income Tax Receipts" section above nor the "Average Individual Income Tax Refund" section later mentioned in this publication.

*The amount shown as refunded may differ from AFIS totals due to timing issues.

Average Individual Income Tax Refund

Net of Ladewig and FERC refunds.

	Average	Number
2008 CYTD	\$ 656.12	1,617,754
2007 CYTD	\$ 623.18	1,522,664
% Change	5.3	6.2

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 2006 through March 2007, \$907.1 million was received for the first quarter of 2006. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2007, which shows a decrease of 7.7% in withholding payments over the first quarter of 2006. Growth in quarters for which information is still being gathered is as follows:

2 nd Quarter 2007	1.2%	1 st Quarter 2008	(0.02%)
3 rd Quarter 2007	5.0%	2 nd Quarter 2008	5.5%
4 th Quarter 2007	(1.8%)		

Withholding continued

The current choices for withholding are 0%, 10%, 19%, 23%, 25%, 31% or 37% 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 November 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 2008.

	<u>May 2008</u>	<u>Calendar Year Total</u>
Check Off	\$581,120	\$5,427,765
Voluntary Donation	\$10,633	\$43,864
Number of Returns	78,353	760,467

Contributions on the Individual Income Tax Return

Through May 2008, individual income tax return filers have made the following contributions:

	<u>Number</u>	<u>Amount</u>	<u>Average</u>
Wildlife	10,297	\$ 220,863	\$ 21.45
Child Abuse	10,557	233,786	22.15
Special Olympics	4,715	90,434	19.18
Neighbors Helping	3,213	69,150	21.52
AID to Education	725	91,519	126.23
Domestic Violence Shelter	7,746	171,494	22.14
National Guard Contributions	4,499	116,472	25.89
Democratic Party	1011	24,866	24.60
Republican Party	561	13,393	23.87
Libertarian Party	92	2,144	23.30

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	<u>May 2008</u>	<u>May 2007</u>	<u>% Change</u>
Gross Collections	\$49,477,589	\$53,261,647	(7.1)
Refunds	(\$22,932,737)	(\$5,508,206)	316.3
Net Collections	\$26,544,852	\$47,753,441	(44.4)
	<u>Fiscal Year Total</u>	<u>Prior Fiscal Year Total</u>	<u>% Change</u>
Gross Collections	\$825,330,024	\$928,780,163	(11.1)
Refunds	(\$191,270,443)	(\$75,435,145)	153.6
Net Collections	\$634,059,581	\$853,345,018	(25.7)

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.

May 2008	\$25,580,741	Calendar Year Total	\$173,471,393
May 2007	\$37,484,726	Calendar Year Total	\$206,447,799
% Change	(31.8%)	% Change	(16.0%)

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	% chg
May 2008	114	10	16	3	6	0	149	2.1
May 2007	107	8	17	6	8	0	146	
CY 2008	1,130	144	179	33	27	1	1,514	(4.2)
CY 2007	1,160	163	194	30	34	0	1,581	

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	% chg
May 2008	\$1,347,521	\$715,900	\$3,613,616	\$1,824,000	\$16,071,000	\$23,572,037	(31.3)
May 2007	\$1,314,587	\$609,300	\$4,082,726	\$4,102,000	\$24,215,000	\$34,323,613	
CY 2008	\$12,778,090	\$10,062,048	\$39,134,856	\$22,032,500	\$64,409,250	\$148,416,744	(15.8)
CY 2007	\$14,130,983	\$11,493,754	\$43,825,972	\$20,006,724	\$86,723,662	\$176,181,095	

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 06/07 by corporate fiscal year. For example, in FY 06/07, 6.1% of the refund dollars paid were for corporate fiscal years ending in 2002 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	02 & Prior	03	04	05	06	07
FY 06/07	6.1%	1.7%	1.0%	71.2%	20.0%	0.0%
Corporate Fiscal Year-End:	03 & Prior	04	05	06	07	08
FY 07/08	23.2%	4.8%	3.7%	58.4%	8.4%	1.5

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.

May 2008	\$2,447,536	Calendar Year Total	\$70,636,714
May 2007	\$4,060,556	Calendar Year Total	\$39,701,889
% Change	39.7%	% Change	77.9%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 124,953 corporate returns showing a fiscal year-end of 2006. The type of return received is indicated below:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	221	36,461	75,661	513	12,097
%	0.2	29.2	60.5	0.4	9.7

Through May 2008, 69,644 documents were received for a fiscal year-end of 2007, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	40	18,053	42,875	149	8,527
%	0.1	25.9	61.6	0.2	12.2

The figures for the 2007 returns are most meaningful when compared to 2006 returns received during the same period of time in the previous year. Through May 2007, the Department of Revenue received 63,014 documents with a fiscal year-end of 2006. Compared to 2007 documents, the Department has seen a 10.5% 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 2007/08 is 15.0 of net proceeds from Fiscal Year 2005/06 income tax. Amounts returned for May 2008 are shown on Table 2, 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.

	May 2008	May 2007	% change
Distribution Base	\$147,839,228	\$159,181,004	(7.1)
Non shared	275,625,709	296,554,918	(7.0)
Use Tax	27,357,762	6,153,618	N/A
Education Tax	54,592,815	53,549,444	1.9
Other Revenues	62,926,140	68,649,491	(8.3)
Total Collections	\$568,341,654	\$584,088,475	(2.7)

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% change
Distribution Base	\$1,640,739,319	\$1,694,204,047	(3.2)
Non shared	3,167,484,048	3,278,942,850	(3.4)
Use Tax	321,394,981	273,576,693	17.5
Education Tax	596,862,359	610,397,836	(2.2)
Other Revenues	743,136,166	765,029,241	(2.9)
Total Collections	\$6,469,616,873	\$6,622,150,667	(2.3)

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non-shared revenue and use tax is deposited into the general fund. Therefore, the "Retained by State" figure presented below includes all non-shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The education tax is distributed in accordance with Proposition 301. "Other" revenues are returned to the administering authority.

	May 2008	May 2007	% change
Retained by State	\$353,973,221	\$357,610,064	(1.0)
Returned to Counties	59,889,671	64,484,225	(7.1)
Returned to Cities	36,959,807	39,795,251	(7.1)
Education Tax	54,592,815	53,549,444	1.9
Other Revenues	62,926,140	68,649,491	(8.3)
Total Collections	\$568,341,654	\$584,088,475	(2.7)

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% change
Retained by State	\$4,054,770,020	\$4,136,850,519	(2.0)
Returned to Counties	664,663,498	686,322,059	(3.2)
Returned to Cities	410,184,830	423,551,012	(3.2)
Education Tax	596,862,359	610,397,836	(2.3)
Other Revenues	743,136,166	765,029,241	(2.9)
Total Collections	\$6,469,616,873	\$6,622,150,667	(2.3)

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	May 2008	% Chg	Fiscal Year Total	% Chg
Transporting	5.6	\$ 183,755	N/A	\$ 2,188,583	(10.9)
Non-Metal Mining Oil/Gas	3.125	708,521	18.7	6,227,286	(13.1)
Utilities	5.6	31,408,626	14.0	426,200,957	7.5
Communications	5.6	15,230,376	20.2	167,097,479	4.8
Private Car/Pipelines	5.6	80,763	1.3	855,765	(4.0)
Publishing	5.6	774,227	54.6	5,757,052	(3.0)
Job Printing	5.6	1,867,518	5.7	18,075,438	(2.9)
Restaurants & Bars	5.6	41,719,049	(3.7)	439,498,319	(0.1)
Amusements	5.6	4,877,432	1.0	51,502,856	6.7
Commercial Lease	0	9	N/A	(16,703)	N/A
Rental of Personal Property	5.6	18,542,417	6.6	183,759,568	2.8
Contracting	5.6	78,582,490	(10.9)	926,757,440	(9.7)
Retail	5.6	209,224,820	(13.1)	2,413,434,676	(4.3)
Mining Severance	2.5	7,776,283	94.7	40,063,176	1.2
Timber Severance*	0	0	N/A	4,746	N/A
Hotel/Motel	5.5	11,640,814	(16.6)	121,918,544	0.5
Membership Camping*	0	(8)	76.0	1,437	163.5
Use Tax	5.6	27,357,762	N/A	321,394,981	N/A
Rental Occupancy Tax*	0	12)	N/A	(80,104)	N/A
Jet Fuel		481,944	(17.8)	4,240,961	(18.1)
Jet Fuel Use Tax	.0305/.0105 gal	25,799	(56.1)	975,631	10.6
Telecomm Devices	----	494,883	(14.7)	6,019,825	(1.3)
911 Telecommunications		1,438,374	N/A	14,075,218	N/A
911 Wireline	0.20/month per active service	(2,857)	N/A	947,619	N/A
911 Wireless	0.20/month per active service	(3,311)	N/A	866,047	N/A
Total		\$ 452,409,676	(2.6)	\$ 5,151,766,799	(2.3)

*As of 11/1/06, these categories are no longer subject to county and state tax.

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

	May 2008	% Chg	Fiscal Year Total	% Chg
Transporting	\$3,678,401	N/A	\$44,126,669	(11.5)
Non-Metal Mining Oil/Gas	22,687,718	18.7	199,568,947	(13.0)
Utilities	628,581,698	14.0	8,532,280,072	7.5
Communications	304,758,305	20.2	3,345,687,296	4.8
Private Car/Pipelines	1,616,334	1.3	17,142,575	(3.9)
Publishing	15,490,479	54.5	115,285,632	(3.0)
Job Printing	37,368,277	5.7	361,965,690	(2.8)
Restaurants & Bars	834,774,852	(3.7)	8,800,237,072	(0.1)
Amusements	97,591,859	0.9	1,031,417,351	6.7
Commercial Lease	287	N/A	(443,825)	N/A
Rental of Personal Property	371,019,629	6.6	3,679,324,897	2.8
Contracting	1,572,721,416	(10.9)	18,559,936,057	(9.7)
Retail	4,186,881,686	(13.1)	48,330,016,137	(4.3)
Mining Severance	311,141,538	94.7	1,604,891,985	1.3
Timber Severance*	0	N/A	3,210	(43.6)
Hotel/Motel	211,737,531	(16.6)	2,196,611,794	(0.6)
Membership Camping*	15	5.8	30,192	146.3
Use Tax	550,029,859	N/A	6,452,724,360	17.5
Rental Occupancy Tax*	(429)	N/A	(2,673,834)	N/A
Total	\$9,150,079,455	(1.5)	\$103,268,132,276	(2.2)

*As of 11/1/06, these categories are no longer subject to county and state tax.

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 May 2008 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$ 412,680	0.7	\$ 4,662,320	1.4
Coconino	1,402,208	2.4	15,812,747	(4.1)
Cochise	1,030,093	1.8	11,529,244	(0.6)
Gila	470,133	0.8	4,911,424	(0.1)
Graham	298,644	0.5	3,240,465	4.0
Greenlee	825,706	1.4	4,492,377	(3.6)
La Paz	156,753	0.3	1,807,349	(3.0)
Maricopa	38,117,160	65.2	426,742,998	(3.2)
Mohave	1,750,325	3.0	19,295,071	(4.4)
Navajo	894,262	1.5	9,958,602	(0.9)
Pima	8,581,313	14.7	95,486,889	(2.5)
Pinal	2,024,300	3.5	22,061,572	(4.7)
Santa Cruz	387,097	0.7	4,322,004	(4.3)
Yavapai	2,074,399	3.5	23,026,881	(6.2)
Yuma	1,464,599	2.5	17,313,556	(2.3)
Total	\$ 59,889,671		\$ 664,663,498	(3.2)

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 May 2008 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during May 2008 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 May 2008. The table compares the receipts to May 2007 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	<u>May 2008</u>		<u>May 2007</u>		<u>% Change</u>
Spirituos	\$	2,469,554	\$	2,429,148	1.7
Vinous		1,024,480		1,047,724	(2.2)
Malt		2,131,056		2,390,700	(10.9)
Cigarette		34,293,993		33,809,870	1.4
Other Tobacco		1,272,819		1,225,555	3.9
Tobacco Licenses		1,025		975	5.1
Total	\$	41,192,927	\$	40,903,972	0.7

	<u>Fiscal Year (07/08)</u>		<u>Fiscal Year (06/07)</u>		<u>% Change</u>
Spirituos	\$	25,503,029	\$	25,310,482	0.8
Vinous		11,977,686		9,771,334	22.6
Malt		21,953,268		22,680,246	(3.2)
Cigarette*		358,639,974		308,796,457	16.1
Other Tobacco		15,138,260		10,996,832	37.7
Tobacco Licenses		5,525		6,425	(14.0)
Total	\$	433,217,743	\$	377,561,776	14.7

*Through May 2008, \$589,440 of 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:

	<u>May 2008</u>		<u>FY 07/08</u>	
Spirituos	\$	1,728,688	\$	17,852,120
Vinous		254,877		2,985,585
Malt		532,764		5,488,316
Cigarettes		2,729,515		29,026,846
Other Tobacco		57,277		681,624
Tobacco Licenses		1,025		5,525
Total	\$	5,304,145	\$	56,040,017

Other dedicated revenues from luxury taxes:

	May 2008	FY07/08
Corrections Fund	\$ 2,467,312	\$ 26,358,044
Tobacco Tax & Health Care Fund ²	7,154,180	74,130,979
Tobacco Products Tax Fund ³	10,731,270	111,354,828
Wine Promotional Fund	4,974	35,343
Drug Treatment & Education Fund	739,970	7,886,422
Corrections Rev. Fund	294,626	3,137,784
Smoke Free Arizona Fund ⁴	340,844	3,611,540
Early Childhood Development and Health Fund ⁵	14,155,607	150,662,787

Estate Tax

	Monthly	FYTD
May-08	\$ 0.00	\$ 320,003
May-07	\$ 0.00	\$ (571,456)
%change	N/A	N/A

Bingo Tax

	Monthly	FYTD
May-08	\$ 39,610	\$ 524,181
May-07	\$ 45,176	\$ 583,735
% change	(12.3)	(10.2)

Unclaimed Property

	Monthly	FYTD
May-08	\$ 1,356,609	\$ 68,708,048
May-07	\$ 3,633,531	\$ 70,977,513
% change	(62.7)	(3.2)

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
May 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	1,035,022	88,265
Eagar	\$52,006	4,435	Tempe	1,944,175	165,796
St. Johns	45,322	3,865	Tolleson	76,198	6,498
Springerville	24,215	2,065	Wickenburg	71,261	6,077
<u>Cochise County</u>			Youngtown	72,269	6,163
Benson	55,583	4,740	<u>Mohave County</u>		
Bisbee	77,042	6,570	Bullhead City	448,062	38,210
Douglas	201,634	17,195	Colorado City	47,843	4,080
Huachuca City	21,459	1,830	Kingman	303,242	25,860
Sierra Vista	512,322	43,690	Lake Havasu City	626,595	53,435
Tombstone	18,879	1,610	<u>Navajo County</u>		
Willcox	45,557	3,885	Holbrook	63,615	5,425
<u>Coconino County</u>			Pinetop-Lakeside	48,840	4,165
Flagstaff	717,474	61,185	Show Low	115,915	9,885
Fredonia	13,016	1,110	Snowflake	57,869	4,935
Page	83,374	7,110	Taylor	48,078	4,100
Williams	36,879	3,145	Winslow	115,328	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	87,889	7,495	Marana	313,386	26,725
Hayden	10,460	892	Oro Valley	462,016	39,400
Miami	22,925	1,955	Sahuarita	164,051	13,990
Payson	180,937	15,430	South Tucson	66,019	5,630
Star Valley	23,523	2,006	Tucson	6,212,245	529,770
Winkelman	5,195	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	399,515	34,070
Pima	25,587	2,182	Casa Grande	380,753	32,470
Safford	109,758	9,360	Coolidge	95,921	8,180
Thatcher	53,355	4,550	Eloy	130,455	11,125
<u>Greenlee County</u>			Florence	240,741	20,530
Clifton	30,441	2,596	Kearny	26,372	2,249
Duncan	9,522	812	Mammoth	20,662	1,762
<u>La Paz County</u>			Maricopa	186,847	15,934
Parker	38,462	3,280	Superior	38,157	3,254
Quartzsite	42,215	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	255,985	21,830
Avondale	813,290	69,356	Patagonia	10,788	920
Buckeye	297,919	25,406	<u>Yavapai County</u>		
Carefree	43,200	3,684	Camp Verde	125,823	10,730
Cave Creek	55,888	4,766	Chino Valley	144,527	12,325
Chandler	2,706,959	230,845	Clarkdale	43,153	3,680
El Mirage	375,957	32,061	Cottonwood	127,348	10,860
Fountain Hills	287,201	24,492	Dewey-Humboldt	47,257	4,030
Gila Bend	23,218	1,980	Jerome	3,870	330
Gilbert	2,081,935	177,544	Prescott	478,081	40,770
Glendale	2,842,093	242,369	Prescott Valley	393,711	33,575
Goodyear	541,908	46,213	Sedona	128,227	10,935
Guadalupe	65,140	5,555	<u>Yuma County</u>		
Litchfield Park	53,097	4,528	San Luis	268,884	22,930
Mesa	5,254,511	448,096	Somerton	114,331	9,750
Paradise Valley	162,562	13,863	Wellton	23,101	1,970
Peoria	1,619,907	138,143	Yuma	1,047,229	89,306
Phoenix	17,306,080	1,475,834			
Queen Creek	192,476	16,414			
Scottsdale	2,752,774	234,752	TOTAL	\$57,044,911	4,864,696

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
May 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	670,598	88,265
Eagar	\$33,695	4,435	Tempe	1,259,645	165,796
Springerville	15,689	2,065	Tolleson	49,369	6,498
St. Johns	29,365	3,865	Wickenburg	46,170	6,077
<u>Cochise County</u>			Youngtown	46,824	6,163
Benson	36,012	4,740	<u>Mohave County</u>		
Bisbee	49,916	6,570	Bullhead City	290,303	38,210
Douglas	130,640	17,195	Colorado City	30,998	4,080
Huachuca City	13,904	1,830	Kingman	196,473	25,860
Sierra Vista	331,937	43,690	Lake Havasu City	405,975	53,435
Tombstone	12,232	1,610	<u>Navajo County</u>		
Willcox	29,517	3,885	Holbrook	41,217	5,425
<u>Coconino County</u>			Pinetop/Lakeside	31,644	4,165
Flagstaff	464,857	61,185	Show Low	75,102	9,885
Fredonia	8,433	1,110	Snowflake	37,494	4,935
Page	54,019	7,110	Taylor	31,150	4,100
Williams	23,894	3,145	Winslow	74,722	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	56,944	7,495	Marana	203,045	26,725
Hayden	6,777	892	Oro Valley	299,344	39,400
Miami	14,853	1,955	Sahuarita	106,290	13,990
Payson	117,230	15,430	South Tucson	42,774	5,630
Star Valley	15,241	2,006	Tucson	4,024,958	529,770
Winkelman	3,366	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	258,849	34,070
Pima	16,578	2,182	Casa Grande	246,693	32,470
Safford	71,113	9,360	Coolidge	62,148	8,180
Thatcher	34,569	4,550	Eloy	84,523	11,125
<u>Greenlee County</u>			Florence	155,978	20,530
Clifton	19,723	2,596	Kearny	17,087	2,249
Duncan	6,169	812	Mammoth	13,387	1,762
<u>La Paz County</u>			Maricopa	121,059	15,934
Parker	24,920	3,280	Superior	24,722	3,254
Quartzsite	27,351	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	165,855	21,830
Avondale	526,936	69,356	Patagonia	6,990	920
Buckeye	193,024	25,406	<u>Yavapai County</u>		
Carefree	27,989	3,684	Camp Verde	81,522	10,730
Cave Creek	36,210	4,766	Chino Valley	93,640	12,325
Chandler	1,753,858	230,845	Clarkdale	27,959	3,680
El Mirage	243,585	32,061	Cottonwood	82,509	10,860
Fountain Hills	186,079	24,492	Dewey-Humboldt	30,618	4,030
Gila Bend	15,043	1,980	Jerome	2,507	330
Gilbert	1,348,901	177,544	Prescott	309,752	40,770
Glendale	1,841,412	242,369	Prescott Valley	255,088	33,575
Goodyear	351,106	46,213	Sedona	83,079	10,935
Guadalupe	42,204	5,555	<u>Yuma County</u>		
Litchfield Park	34,402	4,528	San Luis	174,212	22,930
Mesa	3,404,435	448,096	Somerton	74,076	9,750
Paradise Valley	105,325	13,863	Wellton	14,967	1,970
Peoria	1,049,549	138,143	Yuma	678,507	89,306
Phoenix	11,212,733	1,475,834			
Queen Creek	124,706	16,414			
Scottsdale	1,783,542	234,752	TOTAL	\$36,959,807	4,864,696

**TABLE 4
County Tax Collections
May 2008**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 123,027							
Cochise		\$ 638,221							
Coconino		\$ 1,041,995	\$ 1,033,528					\$ 258,072	
Gila	\$ 279,391	\$ 271,833							
Graham		\$ 174,547							
Greenlee		\$ 144,249							
La Paz		\$ 87,676	\$ 87,676				\$ 103		
Maricopa	\$ 30,374,207		\$ 11,166,425	\$ 602,647	\$ (95)				\$ 2,421,623
Mohave		\$ 595,965							
Navajo		\$ 563,839							
Pima	\$ 6,062,272			\$ 160,781		\$ (20,954)			
Pinal	\$ 1,490,098	\$ 1,453,370					\$ 291,333		
Santa Cruz		\$ 273,438	\$ 266,896						
Yavapai		\$ 1,324,954	\$ 661,982						
Yuma		\$ 917,929	\$ 917,954				\$ 201,891	\$ (1,311)	