



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: October 1, 2012

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

MAY 2012 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>May 2012</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$193,773,799	\$2,345,978,500
Percent Change	(3.7)%	10.8%
Corporate Income Tax		
Net Collections	\$10,052,572	\$537,678,220
Percent Change	(76.3)%	19.3%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$306,889,871	\$3,350,527,417
Percent Change	7.6%	5.4%
Total Big Three Tax Types		
Net Collections	\$510,716,242	\$6,234,184,137
Percent Change	(3.4)%	8.5%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	May 2012	May 2011	% Change
Gross Collections	\$ 18,438,554	\$ 19,620,611	(6.0)%
Withholding	284,421,959	290,763,817	(2.2)%
Refunds	(70,197,447)	(69,629,415)	0.8%
Urban Revenue Sharing	(35,368,620)	(39,500,543)	(10.5)%
Job Creation	(2,625,000)	-	N/A
Net Collections	\$ 193,773,799	\$ 201,254,519	(3.7)%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% Change
Gross Collections	\$ 914,186,821	\$ 762,977,038	20.0%
Withholding	3,083,419,996	2,980,703,675	3.4%
Refunds	(1,233,698,496)	(1,192,533,197)	3.5%
Urban Revenue Sharing	(389,054,822)	(434,505,977)	(10.5)%
Job Creation	(28,875,000)	-	N/A
Net Collections	\$ 2,345,978,500	\$ 2,116,641,539	10.8%

Note: Use tax collections of \$1,639,767 is reflected in TPT & Use Taxes.

Average Individual Income Tax Refund

	Average	Number
2012 CYTD	\$ 582.28	1,863,320
2011 CYTD	\$ 572.03	1,777,501
% Change	1.79%	4.83%

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 2010 were \$304.0 million, for an average of \$1,465. An additional \$117.8 million in estimated payments came from 2009 tax returns that applied their refunds as a 2010 estimated payment, for an average of \$2,387. Estimated payments received through May 2012 for tax year 2011 are as follows:

		Monthly	Cumulative
May 2012	140 ES Payment	\$ 5,569,063	\$ 57,072,675
May 2011	140 ES Payment	\$ 3,073,073	\$ 49,113,099
	% change	81.2%	16.2%
May 2012	Average Payment	\$ 774	\$ 872
May 2011	Average Payment	\$ 506	\$ 794
	% change	53.0%	9.8%
May 2012	Applied Refund	\$ 4,574,094	\$ 24,151,065
May 2011	Applied Refund	\$ 4,739,863	\$ 24,375,045
	% change	(3.5)%	(0.9)%
May 2012	Monthly Total	\$ 10,143,157	\$ 81,223,739
May 2011	Monthly Total	\$ 7,812,936	\$ 73,488,144
	% change	29.8%	10.5%

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from July 2010 through September 2011, \$765.4 million was received for the third quarter of 2010. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2011, which shows an increase of 9.27% in withholding payments over the first quarter of 2010. Growth in quarters for which information is still being gathered is as follows:

2nd Quarter 2011	13.76%	3rd Quarter 2011	5.35%
4th Quarter 2011	(2.97)%	1st Quarter 2012	9.29%
2nd Quarter 2012	(1.00)%		

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 individual income tax returns filed in 2011.

	May 2012	Calendar Year Total
Check Off	\$ 269,135	\$ 5,644,875
Voluntary Donation	\$ 2,255	\$ 26,223
Number of Returns	37,583	788,103

Contributions on the Individual Income Tax Return

Through May 2012, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Aid to Education	700	\$ 74,515	\$ 106.45
Child Abuse Prevention	7,119	\$ 152,217	\$ 21.38
Domestic Violence Prevention	5,058	\$ 112,192	\$ 22.18
I Didn't Pay Enough Fund	429	\$ 13,413	\$ 31.26
National Guard Contributions	1,923	\$ 40,572	\$ 21.10
Neighbors Helping Neighbors	1,740	\$ 29,507	\$ 16.96
Special Olympics	3,214	\$ 67,283	\$ 20.93
Wildlife	6,972	\$ 145,102	\$ 20.81
Veterans Fund	4,040	\$ 93,804	\$ 23.22
Democratic Party	332	\$ 8,712	\$ 26.24
Green Party	24	\$ 413	\$ 17.21
Libertarian Party	27	\$ 565	\$ 20.93
Republican Party	147	\$ 4,377	\$ 29.78

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	May 2012	May 2011	% Change
Gross Collections	\$ 45,069,600	\$ 46,972,820	(4.1)%
Refunds	(35,017,028)	(4,564,706)	N/A
Net Collections	\$ 10,052,572	\$ 42,408,114	(76.3)%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 644,437,451	\$ 544,303,042	18.4%
Refunds	(106,759,230)	(93,471,560)	14.2%
Net Collections	\$ 537,678,220	\$ 450,831,482	19.3%

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.

May 2012	\$ 34,847,694	Calendar Year Total	\$ 185,336,627
May 2011	\$ 37,894,449	Calendar Year Total	\$ 160,729,357
% Change	(8.0)%	% Change	15.3%

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
May 2012	94	14	24	2	7	0	141	8.5%
May 2011	83	15	21	2	9	0	130	
CY 2012	1,095	147	193	30	26	0	1,491	11.3%
CY 2011	986	129	177	21	27	0	1,340	

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
May 2012	\$ 1,040,961	\$ 1,005,061	\$ 6,007,500	\$ 1,327,000	\$ 23,197,000	\$ 32,577,522	0.5%
May 2011	\$ 762,875	\$ 1,095,000	\$ 4,734,190	\$ 1,225,000	\$ 24,587,000	\$ 32,404,065	
CY 2012	\$ 11,408,488	\$ 10,679,228	\$ 43,791,950	\$ 20,266,273	\$ 70,503,904	\$ 156,649,843	16.8%
CY 2011	\$ 9,583,568	\$ 9,076,026	\$ 42,661,006	\$ 13,628,334	\$ 59,147,639	\$ 134,096,573	

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 10/11 by corporate fiscal year. For example, in FY 10/11, 29.6% of the refund dollars paid were for corporate fiscal years ending in 2006 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	06 & Prior	07	08	09	10	11
FY 10/11	29.6%	6.6%	5.4%	45.2%	12.7%	0.5%
Corporate Fiscal Year-End:	07 & Prior	08	09	10	11	12
FY 11/12	42.2%	2.8%	7.0%	37.3%	10.6%	0.1%

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 2012	\$ 13,006,249	Calendar Year Total	\$ 37,862,909
May 2011	\$ 4,359,024	Calendar Year Total	\$ 27,764,406
% Change	198.4%	% Change	36.4%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 134,509 corporate returns showing a fiscal year-end of 2010. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	207	35,557	85,696	673	12,376
%	0.2%	26.4%	63.7%	0.5%	9.2%

Through May 2012, 77,944 documents were received for a fiscal year-end of 2011, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	44	17,886	50,199	269	9,546
%	0.1%	23.0%	64.4%	0.3%	12.2%

The figures for the 2011 returns are most meaningful when compared to 2010 returns received during the same period of time in the previous year. Through May 2011, the Department of Revenue received 78,268 documents with a fiscal year-end of 2010. Compared to 2011 documents, the Department has seen a 0.4% **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 2011/12 is 15.0% of net proceeds from Fiscal Year 2009/10 income tax. Amounts returned for May 2012 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.

	May 2012	May 2011	% change
Distribution Base	\$ 134,057,413	\$ 127,552,662	5.1%
Non Shared	\$ 238,234,037	\$ 221,024,850	7.8%
Use Tax	\$ 22,419,432	\$ 20,168,948	11.2%
Education Tax	\$ 45,517,967	\$ 43,499,418	4.6%
Temporary Tax	\$ 77,280,578	\$ 72,303,792	6.9%
Other Revenues	\$ 58,318,164	\$ 57,059,966	2.2%
Total Collections	\$ 575,827,591	\$ 541,609,637	6.3%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% change
Distribution Base	\$ 1,436,583,393	\$ 1,359,936,395	5.6%
Non Shared	\$ 2,609,902,236	\$ 2,481,594,624	5.2%
Use Tax	\$ 245,147,569	\$ 229,119,084	7.0%
Education Tax	\$ 496,915,293	\$ 471,429,159	5.4%
Temporary Tax	\$ 835,969,200	\$ 763,977,779	9.4%
Other Revenues	\$ 637,428,226	\$ 609,446,813	4.6%
Total Collections	\$ 6,261,945,916	\$ 5,915,503,854	5.9%

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.

	May 2012	May 2011	% change
Retained by State	\$ 306,889,871	\$ 285,186,711	7.6%
Returned to Counties	\$ 54,306,658	\$ 51,671,584	5.1%
Returned to Cities	\$ 33,514,353	\$ 31,888,166	5.1%
Education Tax	\$ 45,517,967	\$ 43,499,418	4.6%
Temporary Tax	\$ 77,280,578	\$ 72,303,792	6.9%
Other Revenues	\$ 58,318,164	\$ 57,059,966	2.2%
Total Collections	\$ 575,827,591	\$ 541,609,637	6.3%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% change
Retained by State	\$ 3,350,527,417	\$ 3,179,755,771	5.4%
Returned to Counties	\$ 581,959,933	\$ 550,910,234	5.6%
Returned to Cities	\$ 359,145,848	\$ 339,984,099	5.6%
Education Tax	\$ 496,915,293	\$ 471,429,159	5.4%
Temporary Tax	\$ 835,969,200	\$ 72,303,792	NA
Other Revenues	\$ 637,428,226	\$ 609,446,813	4.6%
Total Collections	\$ 6,261,945,916	\$ 5,915,503,854	5.9%

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 2012 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 355,580	3.2%	\$ 3,793,133	0.7%
Coconino	\$ 1,432,613	11.3%	\$ 15,532,349	11.7%
Cochise	\$ 942,433	1.9%	\$ 10,032,665	(1.7)%
Gila	\$ 398,855	5.7%	\$ 4,234,244	5.5%
Graham	\$ 326,307	16.4%	\$ 3,308,019	12.8%
Greenlee	\$ 342,636	(5.5)%	\$ 3,971,372	13.5%
La Paz	\$ 161,620	14.7%	\$ 1,776,120	12.7%
Maricopa	\$ 34,132,175	3.7%	\$ 364,919,234	4.5%
Mohave	\$ 1,489,311	2.7%	\$ 15,899,506	0.3%
Navajo	\$ 797,891	2.2%	\$ 8,773,336	2.8%
Pima	\$ 7,922,218	3.8%	\$ 84,952,905	5.1%
Pinal	\$ 2,262,236	38.4%	\$ 24,331,970	34.1%
Santa Cruz	\$ 339,427	1.7%	\$ 3,730,688	5.6%
Yavapai	\$ 1,969,341	6.2%	\$ 20,961,355	5.9%
Yuma	\$ 1,434,013	5.3%	\$ 15,743,035	4.9%
Total	\$ 54,306,658	5.1%	\$ 581,959,933	5.6%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	May 2012	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 441,023	NA	\$ 2,298,784	25.2%
Non-Metal Mining					
Oil/Gas	6.6	\$ 237,162	(1.2)%	\$ 2,975,571	7.7%
Utilities	6.6	\$ 31,618,044	3.3%	\$ 439,097,462	1.1%
Communications	6.6	\$ 13,326,237	NA	\$ 142,831,233	10.2%
Private					
Car/Pipelines	6.6	\$ 6,065	(83.0)%	\$ 53,691	(34.8)%
Publishing	6.6	\$ 428,122	(11.0)%	\$ 4,275,896	(4.7)%
Job Printing	6.6	\$ 1,033,159	(13.8)%	\$ 11,208,897	(8.3)%
Restaurants & Bars	6.6	\$ 45,086,843	6.3%	\$ 456,334,459	7.7%
Amusements	6.6	\$ 4,931,727	18.3%	\$ 46,418,401	1.5%
Commercial Lease	0	\$ -	NA	\$ 36	(42.6)%
Rental of Personal					
Property	6.6	\$ 14,523,365	8.1%	\$ 148,511,882	6.0%
Contracting	6.6	\$ 39,435,113	4.8%	\$ 434,821,863	6.0%
Retail	6.6	\$ 206,088,436	2.6%	\$ 2,206,147,317	5.7%
Mining Severance	2.5	\$ 3,225,131	(16.0)%	\$ 37,453,078	5.0%
Timber Severance	0	\$ -	NA	\$ 26	NA
Hotel/Motel	6.5	\$ 11,382,272	4.1%	\$ 108,584,846	5.8%
Membership					
Camping	0	\$ -	NA	\$ -	NA
Use Tax	6.6	\$ 22,419,432	11.2%	\$ 245,147,569	7.0%
Rental Occupancy					
Tax	0	\$ -	NA	\$ (76)	NA
Jet Fuel		\$ 502,677	(4.0)%	\$ 3,573,929	(23.6)%
Jet Fuel Use Tax	\$.0305/.0105 gal	\$ 6,517	NA	\$ 721,044	NA
Telecomm Devices	----	\$ 397,186	(37.9)%	\$ 4,464,466	(24.8)%
911 Telecomm.	----	\$ 1,493,313	6.8%	\$ 15,035,378	(1.4)%
911 Wireline	\$0.20/month per active service	\$ -	NA	\$ (774)	NA
911 Wireless	\$0.20/month per active service	\$ 983	NA	\$ 84,602	NA
Total		\$ 396,582,807	7.1%	\$ 4,310,039,582	5.5%

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

	May 2012	% Change	Fiscal Year Total	% Change
Transporting	\$ 8,820,463	NA	\$ 46,032,202	25.3%
Non-Metal Mining Oil/Gas	\$ 7,589,199	(1.2)%	\$ 95,218,257	7.7%
Utilities	\$ 632,360,889	3.3%	\$ 8,781,949,241	1.1%
Communications	\$ 266,524,736	NA	\$ 2,856,624,671	10.2%
Private Car/Pipelines	\$ 121,293	(83.0)%	\$ 1,073,824	(34.8)%
Publishing	\$ 8,562,432	(11.0)%	\$ 85,517,917	(4.7)%
Job Printing	\$ 20,663,180	(13.8)%	\$ 224,177,941	(8.3)%
Restaurants & Bars	\$ 901,736,852	6.3%	\$ 9,126,689,543	7.7%
Amusements	\$ 98,634,546	18.3%	\$ 928,368,025	1.5%
Commercial Lease	\$ -	NA	\$ 1,209	(30.9)%
Rental of Personal Property	\$ 290,467,294	8.1%	\$ 2,970,318,327	6.0%
Contracting	\$ 788,702,264	4.8%	\$ 8,696,479,905	6.0%
Retail	\$ 4,121,767,981	2.6%	\$ 44,122,700,528	5.7%
Mining Severance	\$ 129,005,238	(16.0)%	\$ 1,498,123,132	5.0%
Timber Severance	\$ -	NA	\$ 12	NA
Hotel/Motel	\$ 206,950,401	4.1%	\$ 1,974,269,481	5.8%
Membership Camping	\$ -	NA	\$ -	NA
Use Tax	\$ 449,612,033	9.5%	\$ 4,922,824,771	6.9%
Rental Occupancy Tax	\$ -	NA	\$ (2,602)	NA
Total	\$ 7,931,518,800	6.8%	\$ 86,330,366,458	5.6%

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 Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for May 2012 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 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 May 2012. The table compares the receipts to May 2011 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	May 2012	May 2011	% Change
Spirituous	\$ 3,812,596	\$ 2,556,947	49.1%
Vinous	\$ 1,573,709	\$ 1,422,017	10.7%
Malt	\$ 1,931,241	\$ 1,767,153	9.3%
Cigarette*	\$ 24,297,046	\$ 28,197,313	(13.8)%
Other Tobacco	\$ 1,300,046	\$ 1,583,117	(17.9)%
Tobacco Licenses	\$ 1,175	\$ 650	84.6%
Total	\$ 32,915,838	\$ 35,527,197	(7.4)%

	Fiscal Year (11/12)	Fiscal Year (10/11)	% Change
Spirituous	\$ 30,338,940	\$ 27,444,289	10.5%
Vinous	\$ 14,651,947	\$ 13,255,718	10.5%
Malt	\$ 18,878,875	\$ 19,786,459	(4.6)%
Cigarette*	\$ 272,704,435	\$ 283,722,101	(3.9)%
Other Tobacco	\$ 16,780,975	\$ 16,962,172	(1.1)%
Tobacco Licenses	\$ 6,975	\$ 6,760	6.1%
Total	\$ 353,362,147	\$ 361,147,499	(2.2)%

*Through May 2012, \$679,600 cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

General fund revenues from luxury taxes:

	May 2012	Fiscal Year (11/12)
Spirituous	\$ 2,668,817	\$ 21,237,258
Vinous	\$ 393,426	\$ 3,662,980
Malt	\$ 482,810	\$ 4,719,717
Cigarette	\$ 1,055,013	\$ 21,032,551
Other Tobacco	\$ 58,502	\$ 755,144
Tobacco Licenses	\$ 1,175	\$ 6,975
Total	\$ 4,659,743	\$ 51,414,624

Other dedicated revenues from luxury taxes:

	May 2012	Fiscal Year (11/12)
Corrections Fund	\$ 2,820,479	\$ 26,355,426
Tobacco Tax & Health Care Fund ²	\$ 5,407,522	\$ 57,524,918
Tobacco Products Tax Fund ³	\$ 8,111,283	\$ 86,320,144
Drug Treatment & Education Fund	\$ 897,773	\$ 8,159,275
Corrections Rev. Fund	\$ 359,725	\$ 3,257,327
Smoke Free Arizona Fund ⁴	\$ 246,982	\$ 2,767,079
Early Childhood Development and Health Fund ⁵	\$10,412,306	\$117,563,355

Bingo Tax

	Monthly	FYTD
May 2012	\$ 32,061	\$ 468,138
May 2011	\$ 31,836	\$ 470,017
% change	0.7%	(0.4)%

Estate Tax

	Monthly	FYTD
May 2012	\$ 0	\$ 200,825
May 2011	\$ 0	\$ 437,372
% change	NA	(54.1)%

Unclaimed Property

	Monthly	FYTD
May 2012	\$ (2,402,669)	\$ 45,362,775
May 2011	\$ 6,663,402	\$ 58,241,556
% change	NA	(22.1)%

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 2012

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,529,018	217,385
Eagar	\$ 35,381	4,885	Surprise	826,578	117,517
St. Johns	25,205	3,480	Tempe	1,137,481	161,719
Springerville	14,203	1,961	Tolleson	46,035	6,545
<u>Cochise County</u>			Wickenburg	44,755	6,363
Benson	\$ 35,907	5,105	Youngtown	43,299	6,156
Bisbee	39,213	5,575	<u>Mohave County</u>		
Douglas	122,231	17,378	Bullhead City	\$ 278,112	39,540
Huachuca City	13,033	1,853	Colorado City	33,909	4,821
Sierra Vista	308,694	43,888	Kingman	197,421	28,068
Tombstone	10,551	1,500	Lake Havasu City	369,458	52,527
Willcox	26,426	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 35,541	5,053
Flagstaff	\$ 463,309	65,870	Pinetop-Lakeside	30,118	4,282
Fredonia*	10,551	1,500	Show Low	74,979	10,660
Page	50,973	7,247	Snowflake	39,318	5,590
Tusayan*	10,551	1,500	Taylor	28,923	4,112
Williams	21,263	3,145	Winslow	67,910	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 52,978	7,532	Marana	\$ 245,905	34,961
Hayden*	10,551	1,500	Oro Valley	288,458	41,011
Miami	12,921	1,837	Sahuarita	177,664	25,259
Payson	107,622	15,301	South Tucson	39,754	5,652
Star Valley	16,248	2,310	Tucson	3,658,332	520,116
Winkelman*	10,551	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 252,087	35,840
Pima	\$ 16,789	2,387	Casa Grande	341,633	48,571
Safford	67,284	9,566	Coolidge	83,173	11,825
Thatcher	34,219	4,865	Eloy	116,977	16,631
<u>Greenlee County</u>			Florence	179,612	25,536
Clifton	\$ 23,289	3,311	Kearny	13,716	1,950
Duncan*	10,551	1,500	Mammoth	10,551	1,500
<u>La Paz County</u>			Maricopa	305,839	43,482
Parker	\$ 21,685	3,083	Superior	19,955	2,837
Quartzsite	25,863	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 146,561	20,837
Avondale	\$ 536,234	76,238	Patagonia*	10,551	1,500
Buckeye	357,846	50,876	<u>Yavapai County</u>		
Carefree	23,654	3,363	Camp Verde	\$ 76,477	10,873
Cave Creek	35,274	5,015	Chino Valley	76,083	10,817
Chandler	1,660,815	236,123	Clarkdale	28,817	4,097
El Mirage	223,650	31,797	Cottonwood	79,234	11,265
Fountain Hills	158,181	22,489	Dewey-Humboldt	27,389	3,894
Gila Bend	13,519	1,922	Jerome*	10,551	1,500
Gilbert	1,466,193	208,453	Prescott	280,243	39,843
Glendale	1,594,684	226,721	Prescott Valley	273,062	38,822
Goodyear	459,124	65,275	Sedona	70,555	10,031
Guadalupe	38,847	5,523	<u>Yuma County</u>		
Litchfield Park	38,516	5,476	San Luis	\$ 179,394	25,505
Mesa	3,088,076	439,041	Somerton	100,490	14,287
Paradise Valley	90,172	12,820	Wellton	20,271	2,882
Peoria	1,083,645	154,065	Yuma	654,583	93,064
Phoenix	10,168,121	1,445,632	TOTAL	\$ 35,368,620	5,028,462
Queen Creek	185,415	26,361			

*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
May 2012

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,450,516	217,385
Eagar	\$ 32,5959	4,885	Surprise	784,140	117,517
St. Johns	13,085	3,480	Tempe	1,079,081	161,719
Springerville	23,221	1,961	Tolleson	43,672	6,545
<u>Cochise County</u>			Wickenburg	42,458	6,363
Benson	\$ 34,063	5,105	Youngtown	41,076	6,156
Bisbee	37,200	5,575	<u>Mohave County</u>		
Douglas	115,956	17,378	Bullhead City	\$ 263,833	39,540
Huachuca City	12,364	1,853	Colorado City	32,168	4,821
Sierra Vista	292,846	43,888	Kingman	187,286	28,068
Tombstone	9,208	1,380	Lake Havasu City	350,490	52,527
Willcox	25,069	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 33,716	5,053
Flagstaff	\$ 439,522	65,870	Pinetop/Lakeside	28,572	4,282
Fredonia	8,768	1,314	Show Low	71,130	10,660
Page	48,356	7,247	Snowflake	37,300	5,590
Tusayan	3,723	558	Taylor	27,438	4,112
Williams	20,171	3,023	Winslow	64,424	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 50,258	7,532	Marana	\$ 233,280	34,961
Hayden	4,417	662	Oro Valley	273,649	41,011
Miami	12,258	1,837	Sahuarita	168,542	25,259
Payson	102,097	15,301	South Tucson	37,713	5,652
Star Valley	15,414	2,310	Tucson	3,470,509	520,116
Winkelman	2,355	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 239,145	35,840
Pima	\$ 15,927	2,387	Casa Grande	324,093	48,571
Safford	63,830	9,566	Coolidge	78,903	11,825
Thatcher	32,462	4,865	Eloy	110,971	16,631
<u>Greenlee County</u>			Florence	170,391	25,536
Clifton	\$ 22,093	3,311	Kearny	13,012	1,950
Duncan	4,644	696	Mammoth	9,515	1,426
<u>La Paz County</u>			Maricopa	290,137	43,482
Parker	\$ 20,572	3,083	Superior	18,930	2,837
Quartzsite	24,535	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 139,036	20,837
Avondale	\$ 508,703	76,238	Patagonia	6,092	913
Buckeye	339,473	50,876	<u>Yavapai County</u>		
Carefree	22,440	3,363	Camp Verde	\$ 72,551	10,873
Cave Creek	33,463	5,015	Chino Valley	72,177	10,817
Chandler	1,575,546	236,123	Clarkdale	27,337	4,097
El Mirage	212,168	31,797	Cottonwood	75,166	11,265
Fountain Hills	150,059	22,489	Dewey-Humboldt	25,983	3,894
Gila Bend	12,825	1,922	Jerome	2,963	444
Gilbert	1,390,917	208,453	Prescott	265,855	39,843
Glendale	1,512,811	226,721	Prescott Valley	259,042	38,822
Goodyear	435,552	65,275	Sedona	66,933	10,031
Guadalupe	36,853	5,523	<u>Yuma County</u>		
Litchfield Park	36,539	5,476	San Luis	\$ 170,184	25,505
Mesa	2,929,530	439,041	Somerton	95,331	14,287
Paradise Valley	85,542	12,820	Wellton	19,230	2,882
Peoria	1,028,009	154,065	Yuma	620,976	93,064
Phoenix	9,646,076	1,445,632	TOTAL		
Queen Creek	175,896	26,361	\$ 33,514,353		5,022,708

TABLE 4
County Tax Collections
May 2012

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$ 97,173								
Cochise		\$ 587,946								
Coconino	\$ 223,361	\$ 894,284		\$ 894,122						
Gila		\$ 241,086					\$ 249,154			
Graham		\$ 148,409								
Greenlee		\$ 132,626								
La Paz		\$ 82,624		\$ 82,624	\$ 77,482					
Maricopa				\$ 9,971,614		\$ 501,600	\$ 26,616,990		\$ 2,381,652	
Mohave		\$ 444,070								
Navajo		\$ 498,202								
Pima						\$ 134,001	\$ 5,708,322	\$ 9,468		
Pinal		\$ 995,218	\$ 198,204				\$ 1,037,435			
Santa Cruz		\$ 210,023		\$ 209,831						
Yavapai		\$ 1,057,933		\$ 528,162						
Yuma	\$ 4,548	\$ 921,690	\$ 182,479	\$ 921,691						