



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: October 4, 2013

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

MAY 2013 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>May 2013</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 183,764,521	\$ 2,567,323,112
Percent Change	(5.2)%	9.4%
Corporate Income Tax		
Net Collections	\$ 30,735,404	\$ 537,433,417
Percent Change	NA	(0.1)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 322,843,958	\$ 3,490,457,979
Percent Change	5.2%	4.2%
Total Big Three Tax Types		
Net Collections	\$ 537,343,883	\$ 6,595,214,508
Percent Change	5.2%	5.8%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	May 2013	May 2012	% Change
Gross Collections	\$ 27,141,047	\$ 18,438,554	47.2%
Withholding	297,198,368	284,421,959	4.5%
Refunds	(95,151,223)	(70,197,447)	35.5%
Urban Revenue Sharing	(42,798,670)	(35,368,620)	21.0%
Job Creation	(2,625,000)	(2,625,000)	0.0%
Net Collections	\$ 183,764,521	\$ 193,773,799	(5.2)%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% Change
Gross Collections	\$ 1,054,357,856	\$ 914,186,821	15.1%
Withholding	3,206,564,221	3,083,419,996	4.0%
Refunds	(1,193,938,592)	(1,233,698,496)	(3.2)%
Urban Revenue Sharing	(470,785,374)	(389,054,822)	21.0%
Job Creation	(28,875,000)	(28,875,000)	0.0%
Net Collections	\$ 2,567,323,112	\$ 2,345,978,500	9.4%

Note: Use tax collections of \$149,616 is reflected in TPT & Use Taxes.

Average Individual Income Tax Refund

	Average	Number
2013 CYTD	\$ 580.26	1,830,225
2012 CYTD	\$ 582.28	1,863,320
% Change	(0.35)%	(1.78)%

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 2011 were \$411.3 million, for an average of \$1,873. An additional \$113.9 million in estimated payments came from 2010 tax returns that applied their refunds as a 2011 estimated payment, for an average of \$2,506. Estimated payments received through May 2013 for tax year 2012 are as follows:

		Monthly	Cumulative
May 2013	140 ES Payment	\$ 4,976,653	\$ 58,281,536
May 2012	140 ES Payment	\$ 5,569,063	\$ 57,072,675
	% change	(10.6)%	2.1%
May 2013	Average Payment	\$ 624	\$ 899
May 2012	Average Payment	\$ 774	\$ 872
	% change	(19.4)%	3.2%
May 2013	Applied Refund	\$ 7,207,327	\$ 22,616,627
May 2012	Applied Refund	\$ 4,574,094	\$ 24,151,065
May 2013	% change	57.6%	(6.4)%
May 2012	Monthly Total	\$ 12,183,979	\$ 80,898,164
May 2013	Monthly Total	\$ 10,143,157	\$ 81,223,739
	% change	20.1%	(0.4)%

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 July 2011 through September 2012, \$806.3 million was received for the third quarter of 2011. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2012, which shows an increase of 9.38% in withholding payments over the first quarter of 2011. Growth in quarters for which information is still being gathered is as follows:

2nd Quarter 2012	3.89%	3rd Quarter 2012	2.54%
4th Quarter 2012	9.94%	1st Quarter 2013	(1.90)%
2nd Quarter 2013	7.45%		

The state withholding tables calculate Arizona withholding as a percentage of gross taxable wages. The withholding rates are 0%, 0.8%, 1.3%, 1.8%, 2.7%, 3.6%, 4.2% or 5.1%. The 0% option is only available to those individuals who expect no tax liability in the current year.

Contributions on the Individual Income Tax Return

Through May 2013, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Aid to Education	2,773	\$ 88,186	\$ 31.80
Child Abuse Prevention	6,368	\$ 147,915	\$ 23.23
Domestic Violence Prevention	4,625	\$ 107,728	\$ 23.29
I Didn't Pay Enough Fund	418	\$ 14,682	\$ 35.12
National Guard Contributions	1,703	\$ 38,183	\$ 22.42
Neighbors Helping Neighbors	1,523	\$ 28,322	\$ 18.60
Special Olympics	2,899	\$ 60,793	\$ 20.97
Wildlife	6,275	\$ 133,402	\$ 21.26
Veterans Fund	4,127	\$ 98,790	\$ 23.94
Americans Elect Party	5	\$ 210	\$ 42.00
Democratic Party	341	\$ 10,626	\$ 31.16
Green Party	17	\$ 372	\$ 21.88
Libertarian Party	24	\$ 365	\$ 15.21
Republican Party	116	\$ 4,023	\$ 34.68

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	May 2013	May 2012	% Change
Gross Collections	\$ 33,282,523	\$ 45,069,600	(26.2)%
Refunds	(2,547,119)	(35,017,028)	(92.7)%
Net Collections	\$ 30,735,404	\$ 10,052,572	NA

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 623,336,357	\$ 644,437,451	(3.2)%
Refunds	(85,902,941)	(106,759,230)	19.5%
Net Collections	\$ 537,433,417	\$ 537,678,220	(0.1)%

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 2013	\$ 22,955,392	Calendar Year Total	\$ 167,823,533
May 2012	\$ 34,847,694	Calendar Year Total	\$ 185,336,627
% Change	(34.1)%	% Change	(9.5)%

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 2013	102	14	16	4	5	0	141	0.0%
May 2012	94	14	24	2	7	0	141	
CY 2013	1,228	146	209	27	30	0	1,640	10.0%
CY 2012	1,095	147	193	30	26	0	1,491	

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 2013	\$ 1,071,993	\$ 1,107,405	\$ 3,646,069	\$ 2,682,000	\$ 13,650,000	\$ 22,157,467	(32.0)%
May 2012	\$ 1,040,961	\$ 1,005,061	\$ 6,007,500	\$ 1,327,000	\$ 23,197,000	\$ 32,577,522	
CY 2013	\$12,677,162	\$ 10,288,928	\$47,302,113	\$19,130,200	\$ 63,089,000	\$152,487,403	(2.7)%
CY 2012	\$11,408,488	\$ 10,679,228	\$43,791,950	\$20,266,273	\$ 70,503,904	\$156,649,843	

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 11/12 by corporate fiscal year. For example, in FY 11/12, 41.7% of the refund dollars paid were for corporate fiscal years ending in 2007 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	07 & Prior	08	09	10	11	12
FY 11/12	41.7%	3.1%	7.1%	36.6%	11.4%	0.1%

Corporate Fiscal Year-End:	08 & Prior	09	10	11	12	13
FY 12/13	22.6%	3.1%	4.4%	58.8%	11.1%	0.0%

The corporate refunds shown on page four are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table presents refunds applied as estimated payments in the most recent month and for the calendar year.

May 2013	\$ 3,998,464	Calendar Year Total	\$ 24,983,160
May 2012	\$ 13,006,249	Calendar Year Total	\$ 37,862,909
% Change	(69.3)%	% Change	(34.0)%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 134,699 corporate returns showing a fiscal year-end of 2011. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	169	35,378	85,896	795	12,461
%	0.1%	26.3%	63.8%	0.6%	9.2%

Through May 2013, 72,165 documents were received for a fiscal year-end of 2012, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	26	14,799	48,329	185	8,826
%	0.0%	20.5%	67.0%	0.3%	12.2%

The figures for the 2012 returns are most meaningful when compared to 2011 returns received during the same period of time in the previous year. Through May 2012, the Department of Revenue received 77,944 documents with a fiscal year-end of 2011. Compared to 2012 documents, the Department has seen a 7.4% 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 2012/13 is 15.0% of net proceeds from Fiscal Year 2010/11 income tax. Amounts returned for May 2013 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 2013	May 2012	% change
Distribution Base	\$ 138,596,772	\$ 134,057,413	3.4%
Non Shared	\$ 252,001,780	\$ 238,234,037	5.8%
Use Tax	\$ 23,040,151	\$ 22,419,432	2.8%
Education Tax	\$ 47,736,034	\$ 45,517,967	4.9%
Temporary Tax	\$ 81,599,140	\$ 77,280,578	5.6%
Other Revenues	\$ 61,919,367	\$ 58,318,164	6.2%
Total Collections	\$ 604,893,244	\$ 575,827,591	5.0%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Distribution Base	\$ 1,501,297,246	\$ 1,436,583,393	4.5%
Non Shared	\$ 2,734,243,600	\$ 2,609,902,236	4.8%
Use Tax	\$ 238,416,959	\$ 245,147,569	-2.7%
Education Tax	\$ 518,727,859	\$ 496,915,293	4.4%
Temporary Tax	\$ 882,655,408	\$ 835,969,200	5.6%
Other Revenues	\$ 678,913,659	\$ 637,428,226	6.5%
Total Collections	\$ 6,554,254,731	\$ 6,261,945,916	4.7%

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 2013	May 2012	% change
Retained by State	\$ 322,843,958	\$ 306,889,871	5.2%
Returned to Counties	\$ 56,145,552	\$ 54,306,658	3.4%
Returned to Cities	\$ 34,649,193	\$ 33,514,353	3.4%
Education Tax	\$ 47,736,034	\$ 45,517,967	4.9%
Temporary Tax	\$ 81,599,140	\$ 77,280,578	5.6%
Other Revenues	\$ 61,919,367	\$ 58,318,164	6.2%
Total Collections	\$ 604,893,244	\$ 575,827,591	5.0%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Retained by State	\$ 3,490,457,979	\$ 3,350,527,417	4.2%
Returned to Counties	\$ 608,175,515	\$ 581,959,933	4.5%
Returned to Cities	\$ 375,324,312	\$ 359,145,848	4.5%
Education Tax	\$ 518,727,859	\$ 496,915,293	4.4%
Temporary Tax	\$ 882,655,408	\$ 835,969,200	5.6%
Other Revenues	\$ 678,913,659	\$ 637,428,226	6.5%
Total Collections	\$ 6,554,254,731	\$ 6,261,945,916	4.7%

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 2013 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 362,636	2.0%	\$ 3,956,931	4.3%
Coconino	\$ 1,508,854	5.3%	\$ 16,821,751	8.3%
Cochise	\$ 1,009,986	7.2%	\$ 10,516,514	4.8%
Gila	\$ 392,111	(1.7)%	\$ 4,297,937	1.5%
Graham	\$ 298,755	(8.4)%	\$ 3,260,893	(1.4)%
Greenlee	\$ 424,294	23.8%	\$ 4,529,622	14.1%
La Paz	\$ 170,105	5.3%	\$ 1,932,601	8.8%
Maricopa	\$ 35,524,077	4.1%	\$ 380,624,686	4.3%
Mohave	\$ 1,575,326	5.8%	\$ 17,074,530	7.4%
Navajo	\$ 838,791	5.1%	\$ 9,181,911	4.7%
Pima	\$ 8,160,670	3.0%	\$ 88,796,315	4.5%
Pinal	\$ 2,090,096	(7.6)%	\$ 25,132,576	3.3%
Santa Cruz	\$ 309,549	(8.8)%	\$ 3,848,048	3.1%
Yavapai	\$ 2,010,582	2.1%	\$ 21,693,526	3.5%
Yuma	\$ 1,469,722	2.5%	\$ 16,507,674	4.9%
Total	\$ 56,145,552	3.4%	\$ 608,175,515	4.5%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	May 2013	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 104,718	(76.3)%	\$ 1,934,656	(15.8)%
Non-Metal Mining					
Oil/Gas	6.6	\$ 312,319	31.7%	\$ 3,255,409	9.4%
Utilities	6.6	\$ 38,417,460	21.5%	\$ 455,115,313	3.6%
Communications	6.6	\$ 12,622,425	(5.3)%	\$ 140,220,457	(1.8)%
Private Car/Pipelines	6.6	\$ 26,759	NA	\$ 303,071	NA
Publishing	6.6	\$ 486,779	13.7%	\$ 3,830,160	(10.4)%
Job Printing	6.6	\$ 969,956	(6.1)%	\$ 10,869,788	(3.0)%
Restaurants & Bars	6.6	\$ 47,183,459	4.7%	\$ 481,222,255	5.5%
Amusements	6.6	\$ 4,366,584	(11.5)%	\$ 46,271,651	(0.3)%
Commercial Lease	0	\$ 0	NA	\$ 52	43.0%
Rental of Personal Property	6.6	\$ 13,805,832	(4.9)%	\$ 149,970,181	1.0%
Contracting	6.6	\$ 44,858,849	13.8%	\$ 458,525,427	5.5%
Retail	6.6	\$ 213,183,821	3.4%	\$ 2,340,128,998	6.1%
Mining Severance	2.5	\$ 1,745,127	(45.9)%	\$ 27,281,924	(27.2)%
Timber Severance	0	\$ 0	NA	\$ 0	NA
Hotel/Motel	6.5	\$ 12,056,552	5.9%	\$ 111,743,749	2.9%
Membership Camping	0	\$ 0	NA	\$ 0	NA
Use	6.6	\$ 23,040,151	2.8%	\$ 238,416,949	(2.7)%
Jet Use	\$.0305/.0105 gal	\$ 12,219	87.5%	\$ 553,067	(23.3)%
Rental Occupancy	0	\$ 0	NA	\$ 0	NA
Jet Fuel	----	\$ 395,096	(21.4)%	\$ 3,411,589	(4.5)%
Telecomm Devices	----	\$ 386,106	(2.8)%	\$ 4,208,272	(5.7)%
911 Telecomm.	----	\$ 1,378,290	(7.7)%	\$ 15,077,301	0.3%
911 Wireline	\$0.20/month per active service	\$ 0	NA	\$ (42,346)	NA
911 Wireless	\$0.20/month per active service	\$ 0	NA	\$ 1	NA
Total		\$ 415,352,503	4.7%	\$ 4,492,297,921	4.2%

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 2013	% Change	Fiscal Year Total	% Change
Transporting	\$ 2,094,358	(76.3)%	\$ 38,693,116	(15.9)%
Non-Metal Mining Oil/Gas	\$ 9,994,224	31.7%	\$ 104,173,088	9.4%
Utilities	\$ 768,349,197	21.5%	\$ 9,102,306,257	3.6%
Communications	\$ 252,448,508	(5.3)%	\$ 2,804,409,141	(1.8)%
Private Car/Pipelines	\$ 535,172	NA	\$ 6,061,420	NA
Publishing	\$ 9,735,580	13.7%	\$ 76,603,197	(10.4)%
Job Printing	\$ 19,399,126	(6.1)%	\$ 217,395,756	(3.0)%
Restaurants & Bars	\$ 943,669,175	4.7%	\$ 9,624,445,107	5.5%
Amusements	\$ 87,331,688	(11.5)%	\$ 925,433,021	(0.3)%
Commercial Lease	\$ 0	NA	\$ 1,706	41.1%
Rental of Personal Property	\$ 276,116,648	(4.9)%	\$ 2,999,406,169	1.0%
Contracting	\$ 897,176,984	13.8%	\$ 9,170,508,531	5.5%
Retail	\$ 4,263,676,424	3.4%	\$ 46,802,577,188	6.1%
Mining Severance	\$ 69,805,092	(45.9)%	\$ 1,091,276,950	(27.2)%
Timber Severance	\$ 0	NA	\$ 0	NA
Hotel/Motel	\$ 219,210,035	5.9%	\$ 2,031,704,518	2.9%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 460,846,683	2.5%	\$ 4,790,322,945	(2.7)%
Rental Occupancy Tax	\$ 0	NA	\$ 0	NA
Total	\$ 8,280,388,893	4.4%	\$ 89,785,318,110	4.0%

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 2013 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 2013. The table compares the receipts to May 2012 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	May 2013	May 2012	% Change
Spirituous	\$ 1,853,418	\$ 3,812,596	(51.4)%
Vinous	\$ 881,959	\$ 1,573,709	(44.0)%
Malt	\$ 1,918,218	\$ 1,931,241	(0.7)%
Cigarette*	\$ 23,917,913	\$ 24,297,046	(1.6)%
Other Tobacco	\$ 1,792,540	\$ 1,300,046	37.9%
Tobacco Licenses	\$ 1,800	\$ 1,200	50.0%
Total	\$ 30,365,848	\$ 32,915,838	(7.7)%

	Fiscal Year (12/13)	Fiscal Year (11/12)	% Change
Spirituous	\$ 29,354,639	\$ 30,338,940	(3.2)%
Vinous	\$ 14,050,319	\$ 14,651,947	(4.1)%
Malt	\$ 19,315,755	\$ 18,878,875	2.3%
Cigarette*	\$ 268,722,240	\$ 272,704,435	(1.5)%
Other Tobacco	\$ 16,706,260	\$ 16,780,975	(0.4)%
Tobacco Licenses	\$ 7,025	\$ 7,175	(2.1)%
Total	\$ 348,156,238	\$ 353,362,347	(1.4)%

*Through May 2013, \$335,600 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 2013	Fiscal Year (12/13)
Spirituous	\$ 1,297,393	\$ 20,548,247
Vinous	\$ 220,489	\$ 3,512,570
Malt	\$ 479,554	\$ 4,828,937
Cigarette	\$ 1,476,576	\$ 20,662,194
Other Tobacco	\$ 80,664	\$ 751,782
Tobacco Licenses	\$ 1,800	\$ 6,575
Total	\$ 3,556,476	\$ 50,310,305

Other dedicated revenues from luxury taxes:

	May 2013	Fiscal Year (12/13)
Corrections Fund	\$ 2,095,208	\$ 25,978,020
Tobacco Tax & Health Care Fund ²	\$ 5,239,704	\$ 57,671,376
Tobacco Products Tax Fund ³	\$ 7,859,556	\$ 86,507,069
Drug Treatment & Education Fund	\$ 633,771	\$ 8,060,720
Corrections Rev. Fund	\$ 251,615	\$ 3,216,265
Smoke Free Arizona Fund ⁴	\$ 243,770	\$ 2,672,267
Early Childhood Development and Health Fund ⁵	\$10,485,749	\$ 113,739,768

Bingo Tax

	Monthly	FYTD
May 2013	\$ 36,370	\$ 481,436
May 2012	\$ 32,061	\$ 468,138
% change	13.4%	(2.8)%

Estate Tax

	Monthly	FYTD
May 2013	\$ 0	\$ 0
May 2012	\$ 0	\$ 200,825
% change	NA	NA

Unclaimed Property

	Monthly	FYTD
May 2013	\$ 128,446	\$ 65,426,065
May 2012	\$ (2,402,669)	\$ 45,362,775
% change	NA	44.2%

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 2013

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,850,451	217,385
Eagar	\$ 41,583	4,885	Surprise	1,000,342	117,517
St. Johns	29,623	3,480	Tempe	1,376,604	161,719
Springerville	16,693	1,961	Tolleson	55,713	6,545
<u>Cochise County</u>			Wickenburg	54,164	6,363
Benson	\$ 43,455	5,105	Youngtown	52,402	6,156
Bisbee	47,456	5,575	<u>Mohave County</u>		
Douglas	147,927	17,378	Bullhead City	\$ 336,577	39,540
Huachuca City	15,773	1,853	Colorado City	41,038	4,821
Sierra Vista	373,589	43,888	Kingman	238,924	28,068
Tombstone	12,768	1,500	Lake Havasu City	447,127	52,527
Willcox	31,981	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 43,013	5,053
Flagstaff	\$ 560,707	65,870	Pinetop-Lakeside	36,450	4,282
Fredonia*	12,768	1,500	Show Low	90,741	10,660
Page	61,689	7,247	Snowflake	47,584	5,590
Tusayan*	12,768	1,500	Taylor	35,003	4,112
Williams	25,733	3,023	Winslow	82,186	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 64,115	7,532	Marana	\$ 297,599	34,961
Hayden*	12,768	1,500	Oro Valley	349,099	41,011
Miami	10,425	1,500	Sahuarita	215,013	25,259
Payson	130,247	15,301	South Tucson	48,112	5,652
Star Valley	19,663	2,310	Tucson	4,427,394	520,116
Winkelman*	12,768	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 305,082	35,840
Pima	\$ 20,319	2,387	Casa Grande	413,452	48,571
Safford	81,429	9,566	Coolidge	100,658	11,825
Thatcher	41,412	4,865	Eloy	141,568	16,631
<u>Greenlee County</u>			Florence	217,371	25,536
Clifton	\$ 28,184	3,311	Kearny	16,599	1,950
Duncan*	12,768	1,500	Mammoth	12,768	1,500
<u>La Paz County</u>			Maricopa	370,133	43,482
Parker	\$ 26,243	3,083	Superior	24,149	2,837
Quartzsite	31,300	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 177,371	20,837
Avondale	\$ 648,962	76,238	Patagonia*	12,768	1,500
Buckeye	433,073	50,876	<u>Yavapai County</u>		
Carefree	28,627	3,363	Camp Verde	\$ 92,554	10,873
Cave Creek	42,689	5,015	Chino Valley	92,078	10,817
Chandler	2,009,955	236,123	Clarkdale	34,875	4,097
El Mirage	270,666	31,797	Cottonwood	95,891	11,265
Fountain Hills	191,434	22,489	Dewey-Humboldt	33,147	3,894
Gila Bend	16,361	1,922	Jerome*	12,768	1,500
Gilbert	1,774,412	208,453	Prescott	339,156	39,843
Glendale	1,929,922	226,721	Prescott Valley	330,465	38,822
Goodyear	555,642	65,275	Sedona	85,387	10,031
Guadalupe	47,014	5,523	<u>Yuma County</u>		
Litchfield Park	46,613	5,476	San Luis	\$ 217,107	25,505
Mesa	3,737,258	439,041	Somerton	121,616	14,287
Paradise Valley	109,128	12,820	Wellton	24,532	2,882
Peoria	1,311,451	154,065	Yuma	792,191	93,064
Phoenix	12,305,684	1,445,632	TOTAL	\$ 42,798,670	5,027,850
Queen Creek	224,393	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 2013

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,499,632	217,385
Eagar	\$ 33,699	4,885	Surprise	810,692	117,517
St. Johns	13,528	3,480	Tempe	1,115,620	161,719
Springerville	24,007	1,961	Tolleson	45,151	6,545
<u>Cochise County</u>			Wickenburg	43,895	6,363
Benson	\$ 35,217	5,105	Youngtown	42,467	6,156
Bisbee	38,459	5,575	<u>Mohave County</u>		
Douglas	119,882	17,378	Bullhead City	\$ 272,767	39,540
Huachuca City	12,783	1,853	Colorado City	33,258	4,821
Sierra Vista	302,762	43,888	Kingman	193,627	28,068
Tombstone	9,520	1,380	Lake Havasu City	362,358	52,527
Willcox	25,918	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 34,858	5,053
Flagstaff	\$ 454,405	65,870	Pinetop/Lakeside	29,539	4,282
Fredonia	9,065	1,314	Show Low	73,538	10,660
Page	49,993	7,247	Snowflake	38,563	5,590
Tusayan	3,849	558	Taylor	28,367	4,112
Williams	20,854	3,023	Winslow	66,605	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 51,960	7,532	Marana	\$ 241,179	34,961
Hayden	4,567	662	Oro Valley	282,915	41,011
Miami	12,673	1,837	Sahuarita	174,249	25,259
Payson	105,554	15,301	South Tucson	38,990	5,652
Star Valley	15,936	2,310	Tucson	3,588,025	520,116
Winkelman	2,435	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 247,243	35,840
Pima	\$ 16,467	2,387	Casa Grande	335,067	48,571
Safford	65,991	9,566	Coolidge	81,575	11,825
Thatcher	33,561	4,865	Eloy	114,729	16,631
<u>Greenlee County</u>			Florence	176,160	25,536
Clifton	\$ 22,841	3,311	Kearny	13,452	1,950
Duncan	4,801	696	Mammoth	9,837	1,426
<u>La Paz County</u>			Maricopa	299,961	43,482
Parker	\$ 21,268	3,083	Superior	19,571	2,837
Quartzsite	25,366	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 143,744	20,837
Avondale	\$ 525,928	76,238	Patagonia	6,298	913
Buckeye	350,968	50,876	<u>Yavapai County</u>		
Carefree	23,200	3,363	Camp Verde	\$ 75,007	10,873
Cave Creek	34,596	5,015	Chino Valley	74,621	10,817
Chandler	1,628,896	236,123	Clarkdale	28,263	4,097
El Mirage	219,352	31,797	Cottonwood	77,712	11,265
Fountain Hills	155,141	22,489	Dewey-Humboldt	26,863	3,894
Gila Bend	13,259	1,922	Jerome	3,063	444
Gilbert	1,438,015	208,453	Prescott	274,857	39,843
Glendale	1,564,037	226,721	Prescott Valley	267,814	38,822
Goodyear	450,300	65,275	Sedona	69,199	10,031
Guadalupe	38,100	5,523	<u>Yuma County</u>		
Litchfield Park	37,776	5,476	San Luis	\$ 175,946	25,505
Mesa	3,028,728	439,041	Somerton	98,559	14,287
Paradise Valley	88,439	12,820	Wellton	19,881	2,882
Peoria	1,062,819	154,065	Yuma	642,003	93,064
Phoenix	9,972,705	1,445,632	TOTAL		
Queen Creek	181,852	26,361	Distribution	\$ 34,649,193	Population
					5,022,708

TABLE 4
County Tax Collections
May 2013

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$ 84,370								
Cochise		\$ 569,411								
Coconino	\$ 222,665	\$ 891,511		\$ 890,984						
Gila		\$ 227,244					\$ 235,600			
Graham		\$ 161,990								
Greenlee		\$ 242,616								
La Paz		\$ 81,243	\$ 0	\$ 81,240	\$ 80,937					
Maricopa				\$ 10,539,676		\$ 519,132	\$ 28,999,487		\$ 2,523,072	\$ 2
Mohave		\$ 515,388								
Navajo		\$ 502,380								
Pima						\$ 132,780	\$ 5,896,116	\$ 9,060		
Pinal		\$ 1,101,993	\$ 219,736				\$ 1,144,197			
Santa Cruz		\$ 156,483		\$ 156,416						
Yavapai		\$ 1,150,494		\$ 575,245						
Yuma	\$ (3,574)	\$ 912,857	\$ 181,839	\$ 912,858						