



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: September 30, 2011

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

JUNE 2011 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>June 2011</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$273,009,920	\$2,389,651,460
Percent Change	25.1%	33.7%
Corporate Income Tax		
Net Collections	\$109,404,169	\$560,235,650
Percent Change	20.8%	35.6%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$283,571,773	\$3,463,327,544
Percent Change	0%	1.3%
Total Big Three Tax Types		
Net Collections	\$665,985,862	\$6,413,214,654
Percent Change	12.4%	14.1%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	June 2011	June 2010	% Change
Gross Collections	\$ 81,464,192	\$ 71,981,613	13.2%
Withholding	253,208,182	237,229,496	6.7%
Refunds	(22,161,910)	(38,665,647)	(42.7)%
Urban Revenue Sharing	(39,500,543)	(52,387,052)	(24.6)%
Net Collections	\$ 273,009,920	\$ 218,158,409	25.1%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% Change
Gross Collections	\$ 844,441,230	\$ 744,944,440	13.4%
Withholding	3,233,911,857	3,015,582,546	7.2%
Refunds	(1,214,695,107)	(1,344,203,430)	(9.6)%
Urban Revenue Sharing	(474,006,520)	(628,644,630)	(24.6)%
Net Collections	\$ 2,389,651,460	\$ 1,787,678,927	33.7%

Average Individual Income Tax Refund

	Average	Number
2011 CYTD	\$ 573.60	1,803,031
2010 CYTD	\$ 692.19	1,605,504
% Change	(17.13)%	12.30%

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 June 2011 for tax year 2010 are as follows:

		Monthly	Cumulative
June 2011	140 ES Payment	\$68,453,922	\$117,975,318
June 2010	140 ES Payment	\$60,468,807	\$107,670,831
	% change	13.2%	9.6%
June 2011	Average Payment	\$1,717	\$1,193
June 2010	Average Payment	\$1,649	\$1,095
	% change	4.2%	8.9%
June 2011	Applied Refund	\$3,042,750	\$27,417,795
June 2010	Applied Refund	\$3,355,428	\$35,289,836
	% change	(9.3)%	(22.3)%
June 2011	Monthly Total	\$71,496,672	\$145,393,112
June 2010	Monthly Total	\$63,824,235	\$142,960,667
	% change	12.0%	1.7%

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	1.18%	3rd Quarter 2010	5.68%
4th Quarter 2010	6.21%	1st Quarter 2011	9.32%
2nd Quarter 2011	11.34%		

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.

	June 2011	Calendar Year Total
Check Off	\$81,660	\$5,698,550
Voluntary Donation	\$185	\$45,622
Number of Returns	10,876	793,977

Contributions on the Individual Income Tax Return

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

	Number	Amount	Average
Aid to Education	940	\$ 91,456	\$ 97.29
Child Abuse Prevention	7,366	\$ 161,754	\$ 21.96
Domestic Violence Prevention	5,412	\$ 123,383	\$ 22.80
I Didn't Pay Enough Fund	468	\$ 17,121	\$ 36.58
National Guard Contributions	2,159	\$ 52,862	\$ 24.48
Neighbors Helping Neighbors	1,894	\$ 36,359	\$ 19.20
Special Olympics	3,404	\$ 73,527	\$ 21.60
Wildlife	7,390	\$ 162,920	\$ 22.05
Veterans Fund	3,985	\$ 103,558	\$ 25.99
Democratic Party	307	\$ 8,525	\$ 27.77
Green Party	19	\$ 315	\$ 16.58
Libertarian Party	28	\$ 544	\$ 19.43
Republican Party	147	\$ 6,215	\$ 42.28

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	June 2011	June 2010	% Change
Gross Collections	\$ 114,699,502	\$ 95,679,977	19.9%
Refunds	\$ (5,295,333)	\$ (5,130,226)	3.2%
Net Collections	\$ 109,404,169	\$ 90,549,751	20.8%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 659,002,544	\$ 650,111,657	1.4%
Refunds	\$ (98,766,893)	\$ (236,918,350)	(58.3)%
Net Collections	\$ 560,235,650	\$ 413,193,307	35.6%

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.

June 2011	\$ 103,485,783	Calendar Year Total	\$ 264,215,140
June 2010	\$ 97,773,165	Calendar Year Total	\$ 235,789,845
% Change	5.8%	% Change	12.1%

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
June 2011	687	93	114	20	16	0	930	16.4%
June 2010	567	91	103	23	15	0	799	
CY 2011	1,673	222	291	41	43	0	2,270	15.9%
CY 2010	1,400	233	237	53	35	0	1,958	

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
June 2011	\$ 8,180,236	\$ 6,488,804	\$ 24,539,810	\$ 14,492,926	\$ 28,985,500	\$ 82,687,276	7.5%
2010	\$ 6,341,755	\$ 6,350,082	\$ 22,733,389	\$ 15,864,000	\$ 25,663,140	\$ 76,952,366	
CY 2011	\$ 17,763,804	\$ 15,564,830	\$ 67,200,816	\$ 28,121,260	\$ 88,133,139	\$ 216,783,849	12.9%
CY 2010	\$ 14,951,188	\$ 16,330,136	\$ 53,222,349	\$ 37,589,154	\$ 69,878,292	\$ 191,971,119	

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	29.6%	6.6%	5.4%	45.2%	12.7%	0.5%

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.

June 2011	\$ 9,359,832	Calendar Year Total	\$ 37,124,238
June 2010	\$ 51,977,793	Calendar Year Total	\$ 84,349,488
% Change	(82.0)%	% Change	(56.0)%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 135,233 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)
#	211	35,355	86,630	672	12,365
%	0.2%	26.1%	64.1%	0.5%	9.1%

Through June 2011, 84,003 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)
#	81	19,362	54,378	325	9,857
%	0.1%	23.1%	64.7%	0.4%	11.7%

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 June 2010, the Department of Revenue received 85,736 documents with a fiscal year-end of 2009. Compared to 2010 documents, the Department has seen a 2.0% **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 June 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.

	June 2011	June 2010	% change
Distribution Base	\$ 133,100,604	\$ 122,106,959	9.0%
Non Shared	\$ 237,533,547	\$ 221,843,124	7.1%
Use Tax	\$ 131,828	\$ 19,490,162	NA
Education Tax	\$ 42,916,792	\$ 42,472,844	1.0%
Temporary Tax	\$ 71,823,472	\$ 536,906	NA
Other Revenues	\$ 57,476,913	\$ 55,034,776	4.4%
Total Collections	\$ 542,983,156	\$ 461,484,770	17.7%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Distribution Base	\$ 1,493,036,999	\$ 1,427,991,054	4.6%
Non Shared	\$ 2,719,128,171	\$ 2,654,090,174	2.5%
Use Tax	\$ 229,250,912	\$ 271,656,882	(15.6)%
Education Tax	\$ 514,345,951	\$ 504,391,092	2.0%
Temporary Tax	\$ 835,801,251	\$ 544,136	NA
Other Revenues	\$ 666,923,726	\$ 647,809,411	3.0%
Total Collections	\$ 6,458,487,011	\$ 5,506,482,749	17.3%

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 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.

	June 2011	June 2010	% change
Retained by State	\$ 283,571,773	\$ 283,447,976	0.0%
Returned to Counties	\$ 53,919,055	\$ 49,465,529	9.0%
Returned to Cities	\$ 33,275,151	\$ 30,526,740	9.0%
Education Tax	\$ 42,916,792	\$ 42,472,844	1.0%
Temporary Tax	\$ 71,823,472	\$ 536,906	NA
Other Revenues	\$ 57,476,913	\$ 55,034,776	4.4%
Total Collections	\$ 542,983,156	\$ 461,484,770	17.7%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Retained by State	\$ 3,463,327,544	\$ 3,418,261,171	1.3%
Returned to Counties	\$ 604,829,288	\$ 578,479,176	4.6%
Returned to Cities	\$ 373,259,250	\$ 356,997,763	4.6%
Education Tax	\$ 514,345,951	\$ 504,391,092	2.0%
Temporary Tax	\$ 835,801,251	\$ 544,136	NA
Other Revenues	\$ 666,923,726	\$ 647,809,411	3.0%
Total Collections	\$ 6,458,487,011	\$ 5,506,482,749	17.3%

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 June 2011 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 348,167	24.1%	\$ 4,116,316	3.3%
Coconino	\$ 1,400,447	8.5%	\$ 15,300,072	6.6%
Cochise	\$ 956,194	4.9%	\$ 11,166,938	5.2%
Gila	\$ 368,674	0.2%	\$ 4,381,303	3.7%
Graham	\$ 301,584	12.1%	\$ 3,234,712	(2.6)%
Greenlee	\$ 446,895	52.0%	\$ 3,945,202	18.2%
La Paz	\$ 142,308	5.3%	\$ 1,717,669	3.8%
Maricopa	\$ 33,948,556	7.7%	\$ 383,243,745	4.4%
Mohave	\$ 1,703,360	18.8%	\$ 17,551,555	1.5%
Navajo	\$ 787,877	5.5%	\$ 9,326,061	5.6%
Pima	\$ 7,763,985	7.5%	\$ 88,630,774	4.6%
Pinal	\$ 2,176,955	32.6%	\$ 20,318,239	7.4%
Santa Cruz	\$ 340,219	8.2%	\$ 3,874,088	4.4%
Yavapai	\$ 1,916,172	7.7%	\$ 21,703,058	5.0%
Yuma	\$ 1,317,661	4.3%	\$ 16,319,557	4.7%
Total	\$ 53,919,055	9.0%	\$ 604,829,289	4.6%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	June 2011	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 241,560	(7.0)%	\$ 2,077,750	(1.0)%
Non-Metal Mining					
Oil/Gas	3.125	\$ 252,981	(9.7)%	\$ 3,016,062	(6.2)%
Utilities	6.6	\$ 35,267,653	3.0%	\$ 469,718,053	0.4%
Communications	6.6	\$ 13,077,912	(4.2)%	\$ 142,630,559	(21.1)%
Private					
Car/Pipelines	6.6	\$ 13,098	(58.1)%	\$ 95,416	16.6%
Publishing	6.6	\$ 432,253	16.7%	\$ 4,917,157	(5.1)%
Job Printing	6.6	\$ 1,104,715	13.9%	\$ 13,328,303	12.5%
Restaurants & Bars	6.6	\$ 41,815,336	0.6%	\$ 465,596,296	3.2%
Amusements	6.6	\$ 3,983,171	(32.1)%	\$ 49,704,550	(5.5)%
Commercial Lease	0	\$ 0	NA	\$ 63	NA
Rental of Personal Property	6.6	\$ 12,696,446	3.2%	\$ 152,828,059	(2.3)%
Contracting	6.6	\$ 39,061,699	5.2%	\$ 449,165,769	(4.8)%
Retail	6.6	\$ 207,896,951	12.7%	\$ 2,295,057,725	7.0%
Mining Severance	2.5	\$ 4,564,148	77.4%	\$ 40,236,270	38.3%
Timber Severance	0	\$ 0	NA	\$ 734	(67.6)%
Hotel/Motel	6.5	\$ 9,534,164	1.7%	\$ 112,160,672	4.6%
Membership					
Camping	0	\$ 0	NA	\$ 36	NA
Use Tax	6.6	\$ 131,828	NA	\$ 229,250,912	(15.6)%
Rental Occupancy Tax	0	\$ (843)	NA	\$ 1,277	(24.9)%
Jet Fuel		\$ 3,867	NA	\$ 320,137	(61.3)%
Jet Fuel Use Tax	.0305/.0105 gal	\$ 500,830	(18.4)%	\$ 5,176,159	16.0%
Telecomm					
Devices	----	\$ 513,614	(63.5)%	\$ 6,452,762	(8.1)%
911 Telecom.	----	\$ 1,344,435	NA	\$ 16,594,346	10.3%
911 Wireline	0.20/month per active service	\$ 0	NA	\$ 3,669	NA
911 Wireless	0.20/month per active service	\$ 14	NA	\$ 8,088	NA
Total		\$ 372,435,831	2.1%	\$ 4,458,350,430	1.9%

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

	June 2011	% Change	Fiscal Year Total	% Change
Transporting	\$ 4,831,209	(7.0)%	\$ 41,555,032	(1.0)%
Non-Metal Mining Oil/Gas	\$ 8,095,399	(9.7)%	\$ 96,513,978	(6.2)%
Utilities	\$ 705,353,052	3.0%	\$ 9,394,361,056	0.4%
Communications	\$ 261,558,230	(4.2)%	\$ 2,853,538,386	(21.1)%
Private Car/Pipelines	\$ 261,951	(58.1)%	\$ 1,908,310	16.4%
Publishing	\$ 8,645,063	16.7%	\$ 98,343,131	(5.1)%
Job Printing	\$ 22,094,293	13.9%	\$ 266,564,040	12.5%
Restaurants & Bars	\$ 836,306,720	0.6%	\$ 9,311,826,427	3.2%
Amusements	\$ 79,663,419	(32.1)%	\$ 994,092,112	(5.5)%
Commercial Lease	\$ 0	NA	\$ 1,750	NA
Rental of Personal Property	\$ 253,928,929	3.2%	\$ 3,056,386,064	(2.3)%
Contracting	\$ 781,233,973	5.2%	\$ 8,983,260,649	(3.5)%
Retail	\$ 4,157,911,405	12.7%	\$ 45,898,838,365	7.0%
Mining Severance	\$ 182,565,924	77.4%	\$ 1,609,450,811	38.2%
Timber Severance	\$ 0	NA	\$ 345	NA
Hotel/Motel	\$ 173,346,324	1.7%	\$ 2,039,282,838	4.6%
Membership Camping	\$ 0	NA	\$ 728	NA
Use Tax	\$ 4,738,509	NA	\$ 4,610,920,667	(15.6)%
Rental Occupancy Tax	\$ (28,084)	NA	\$ 42,581	NA
Total	\$ 7,480,506,315	2.5%	\$ 89,256,887,270	2.0%

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 June 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 June 2011. The table compares the receipts to June and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	June 2011	June 2010	% Change
Spirituos	\$ 758,415	\$ 3,360,843	(77.4)%
Vinous	\$ 340,437	\$ 1,391,392	(75.5)%
Malt	\$ 1,779,910	\$ 2,467,673	(27.9)%
Cigarette	\$ 25,190,125	\$ 28,001,491	(10.0)%
Other Tobacco	\$ 1,925,846	\$ 1,508,674	27.7%
Tobacco Licenses	\$ 950	\$ 1,050	(9.5)%
Total	\$ 29,995,683	\$ 36,731,123	(18.3)%

	Fiscal Year (10/11)	Fiscal Year (09/10)	% Change
Spirituos	\$ 28,202,704	\$ 29,304,689	(3.8)%
Vinous	\$ 13,596,155	\$ 13,881,407	(2.1)%
Malt	\$ 21,566,369	\$ 22,232,739	(3.0)%
Cigarette*	\$ 308,912,226	\$ 315,253,831	(2.0)%
Other Tobacco	\$ 18,888,017	\$ 18,288,012	3.3%
Tobacco Licenses	\$ 7,710	\$ 7,900	(2.4)%
Total	\$ 391,173,181	\$ 398,968,578	(1.9)%

*Through June 2011, \$673,071 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:

	June 2011	Fiscal Year (10/11)
Spirituos	\$ 530,891	\$ 19,741,893
Vinous	\$ 85,109	\$ 3,399,031
Malt	\$ 444,977	\$ 5,391,591
Cigarette	\$ 2,085,295	\$ 24,209,598
Other Tobacco	\$ 86,663	\$ 849,961
Tobacco Licenses	\$ 825	\$ 7,335
Total	\$ 3,233,760	\$ 53,599,409

Other dedicated revenues from luxury taxes:

	June 2011	Fiscal Year (10/11)
Corrections Fund	\$ 2,870,802	\$ 28,452,582
Tobacco Tax & Health Care Fund ²	\$ 8,069,265	\$ 68,781,910
Tobacco Products Tax Fund ³	\$ 4,178,391	\$ 95,586,289
Drug Treatment & Education Fund	\$ 434,752	\$ 8,303,445
Corrections Rev. Fund	\$ 171,177	\$ 3,307,459
Smoke Free Arizona Fund ⁴	\$ 249,947	\$ 3,058,479
Early Childhood Development and Health Fund ⁵	\$10,787,465	\$ 130,083,235

Bingo Tax

	Monthly	FYTD
June 2011	\$ 34,888	\$ 504,905
June 2010	\$ 39,141	\$ 520,655
% change	(10.9)%	(3.0)%

Estate Tax

	Monthly	FYTD
June 2011	\$ 0	\$ 437,372
June 2010	\$ 0	\$ 363,755
% change	NA	20.2%

Unclaimed Property

	Monthly	FYTD
June 2011	\$ (9,120,700)	\$ 49,120,855
June 2010	\$ 29,800,150	\$ 100,034,835
% change	NA	(50.9)%

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
June 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,904,088	234,752
Eagar	\$ 35,973	4,435	Surprise	715,923	88,265
St. Johns	31,349	3,865	Tempe	1,344,782	165,796
Springerville	16,749	2,065	Tolleson	52,706	6,498
<u>Cochise County</u>			Wickenburg	49,291	6,077
Benson	\$ 38,446	4,740	Youngtown	49,988	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	354,372	43,690	Kingman	209,752	25,860
Tombstone	8,706	1,610	Lake Havasu City	433,415	53,435
Willcox	31,511	3,885	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 44,003	5,425
Flagstaff	\$ 496,275	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	79,772	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 60,792	7,495	Marana	\$ 216,768	26,725
Hayden*	12,167	1,500	Oro Valley	319,576	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	4,296,997	529,770
Winkelman*	12,167	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 276,344	34,070
Pima	\$ 16,133	2,182	Casa Grande	263,366	32,470
Safford	75,920	9,360	Coolidge	66,348	8,180
Thatcher	36,905	4,550	Eloy	90,236	11,125
<u>Greenlee County</u>			Florence	166,520	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	26,393	3,254
Quartzsite	29,200	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 177,064	21,830
Avondale	\$ 562,551	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	1,872,398	230,845	Clarkdale	29,849	3,680
El Mirage	260,049	32,061	Cottonwood	88,086	10,860
Fountain Hills	198,656	24,492	Dewey-Humboldt	32,688	4,030
Gila Bend	16,060	1,980	Jerome*	12,167	1,500
Gilbert	1,440,070	177,544	Prescott	330,688	40,770
Glendale	1,965,870	242,369	Prescott Valley	272,329	33,575
Goodyear	374,837	46,213	Sedona	88,694	10,935
Guadalupe	45,057	5,555	<u>Yuma County</u>		
Litchfield Park	36,727	4,528	San Luis	\$ 185,987	22,930
Mesa	3,634,535	448,096	Somerton	79,083	9,750
Paradise Valley	112,444	13,863	Wellton	15,979	1,970
Peoria	1,120,486	138,143	Yuma	724,367	89,306
Phoenix	11,970,581	1,475,834	TOTAL		
Queen Creek	133,135	16,414	\$ 39,500,543		4,867,970

*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
June 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,440,163	234,752
Eagar	\$ 32,363	4,435	Surprise	778,543	88,265
St. Johns	23,055	3,865	Tempe	1,071,379	165,796
Springerville	12,993	2,065	Tolleson	43,360	6,498
<u>Cochise County</u>			Wickenburg	42,154	6,077
Benson	\$ 33,820	4,740	Youngtown	40,783	6,163
Bisbee	36,934	6,570	<u>Mohave County</u>		
Douglas	115,128	17,195	Bullhead City	\$ 261,950	38,210
Huachuca City	12,276	1,830	Colorado City	31,939	4,080
Sierra Vista	290,755	43,690	Kingman	185,949	25,860
Tombstone	9,142	1,610	Lake Havasu City	347,988	53,435
Willcox	24,890	3,885	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 33,476	5,425
Flagstaff	\$ 436,385	61,185	Pinetop/Lakeside	28,368	4,165
Fredonia	8,705	1,110	Show Low	70,622	9,885
Page	48,011	7,110	Snowflake	37,033	4,935
Tusayan	3,697	558	Taylor	27,242	4,100
Williams	20,027	3,145	Winslow	63,964	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 49,899	7,495	Marana	\$ 231,615	26,725
Hayden	4,386	892	Oro Valley	271,696	39,400
Miami	12,170	1,955	Sahuarita	167,339	13,990
Payson	101,368	15,430	South Tucson	37,444	5,630
Star Valley	15,304	2,006	Tucson	3,445,739	529,770
Winkelman	2,339	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 237,438	34,070
Pima	\$ 15,814	2,182	Casa Grande	321,780	32,470
Safford	63,374	9,360	Coolidge	78,340	8,180
Thatcher	32,230	4,550	Eloy	110,179	11,125
<u>Greenlee County</u>			Florence	169,175	20,530
Clifton	\$ 21,935	2,596	Kearny	12,919	2,249
Duncan	4,611	812	Mammoth	9,447	1,762
<u>La Paz County</u>			Maricopa	288,066	15,934
Parker	\$ 20,425	3,280	Superior	18,795	3,254
Quartzsite	24,360	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 138,044	21,830
Avondale	\$ 505,072	69,356	Patagonia	6,049	920
Buckeye	337,051	25,406	<u>Yavapai County</u>		
Carefree	22,280	3,684	Camp Verde	\$ 72,033	10,730
Cave Creek	33,224	4,766	Chino Valley	71,662	12,325
Chandler	1,564,301	230,845	Clarkdale	27,142	3,680
El Mirage	210,653	32,061	Cottonwood	74,630	10,860
Fountain Hills	148,988	24,492	Dewey-Humboldt	25,798	4,030
Gila Bend	12,733	1,980	Jerome	2,941	330
Gilbert	1,380,989	177,544	Prescott	263,958	40,770
Glendale	1,502,014	242,369	Prescott Valley	257,194	33,575
Goodyear	432,443	46,213	Sedona	66,455	10,935
Guadalupe	36,590	5,555	<u>Yuma County</u>		
Litchfield Park	36,278	4,528	San Luis	\$ 168,969	22,930
Mesa	2,908,621	448,096	Somerton	94,651	9,750
Paradise Valley	84,932	13,863	Wellton	19,093	1,970
Peoria	1,020,672	138,143	Yuma	616,544	89,306
Phoenix	9,577,229	1,475,834	TOTAL	\$ 33,275,151	4,865,254
Queen Creek	174,640	16,414			

TABLE 4
County Tax Collections
June 2011

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 93,552							
Cochise		\$ 626,974							
Coconino		\$ 962,787	\$ 962,616					\$ 240,368	
Gila	\$ 228,166	\$ 218,581							
Graham		\$ 155,539							
Greenlee		\$ 121,228							
La Paz		\$ 84,412	\$ 84,412				\$ 3		
Maricopa	\$ 27,109,632		\$ 9,834,977	\$ 429,103	\$ 1				\$ 1,726,099
Mohave		\$ 588,833							
Navajo		\$ 493,410							
Pima	\$ 5,494,312			\$ 125,446		\$ 5,417			
Pinal	\$ 1,011,719	\$ 973,508					\$ 193,518		
Santa Cruz		\$ 225,979	\$ 225,031						
Yavapai		\$ 1,003,541	\$ 501,453						
Yuma		\$ 776,882	\$ 776,883				\$ 153,173	\$ 5,673	