



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: October 4, 2013

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

JUNE 2013 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>June 2013</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 285,137,975	\$ 2,852,461,086
Percent Change	(1.8)%	8.2%
Corporate Income Tax		
Net Collections	\$ 124,592,981	\$ 662,026,398
Percent Change	13.1%	2.2%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 329,067,207	\$ 3,819,525,185
Percent Change	7.2%	4.4%
Total Big Three Tax Types		
Net Collections	\$ 738,798,163	\$ 7,334,012,669
Percent Change	4.4%	5.7%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	June 2013	June 2012	% Change
Gross Collections	\$ 103,611,400	\$ 87,769,207	18.0%
Withholding	252,805,807	259,378,842	(2.5)%
Refunds	(25,838,901)	(18,792,067)	37.5%
Urban Revenue Sharing	(42,798,670)	(35,368,620)	21.0%
Job Creation	(2,625,000)	(2,625,000)	0.0%
Net Collections	\$ 285,137,975	\$ 290,296,405	(1.8)%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% Change
Gross Collections	\$ 1,157,952,595	\$ 1,001,890,072	15.4%
Withholding	3,459,370,028	3,342,798,839	3.5%
Refunds	(1,219,777,493)	(1,252,490,564)	(2.6)%
Urban Revenue Sharing	(513,584,045)	(424,423,442)	21.0%
Job Creation	(31,500,000)	(31,500,000)	0.0%
Net Collections	\$ 2,852,461,086	\$ 2,636,274,905	8.2%

Note: Use tax collections of \$166,277 is reflected in TPT & Use Taxes.

Average Individual Income Tax Refund

	Average	Number
2013 CYTD	\$ 582.66	1,864,351
2012 CYTD	\$ 583.18	1,891,130
% Change	(0.09)%	(1.42)%

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 June 2013 for tax year 2012 are as follows:

		Monthly	Cumulative
June 2013	140 ES Payment	\$ 87,780,346	\$ 146,061,882
June 2012	140 ES Payment	\$ 78,247,615	\$ 130,320,289
	% change	19.8%	12.1%
June 2013	Average Payment	\$ 2,051	\$ 1,357
June 2012	Average Payment	\$ 1,800	\$ 1,228
	% change	13.9%	10.6%
June 2013	Applied Refund	\$ 3,245,109	\$ 25,861,736
June 2012	Applied Refund	\$ 2,824,164	\$ 26,975,228
	% change	14.9%	(4.1)%
June 2013	Monthly Total	\$ 91,025,455	\$ 171,923,618
June 2012	Monthly Total	\$ 76,071,778	\$ 157,295,518
	% change	19.7%	9.3%

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	3.90%	3rd Quarter 2012	2.54%
4th Quarter 2012	9.93%	1st Quarter 2013	(1.90)%
2nd Quarter 2013	3.39%		

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

	Number	Amount	Average
Aid to Education	2,796	\$ 88,630	\$ 31.70
Child Abuse Prevention	6,418	\$ 149,127	\$ 23.24
Domestic Violence Prevention	4,677	\$ 108,533	\$ 23.21
I Didn't Pay Enough Fund	423	\$ 14,764	\$ 34.90
National Guard Contributions	1,720	\$ 38,579	\$ 22.43
Neighbors Helping Neighbors	1,542	\$ 28,833	\$ 18.70
Special Olympics	2,929	\$ 61,694	\$ 21.06
Wildlife	6,332	\$ 134,287	\$ 21.21
Veterans Fund	4,166	\$ 99,742	\$ 23.94
Americans Elect Party	5	\$ 210	\$ 42.00
Democratic Party	345	\$ 10,704	\$ 31.03
Green Party	17	\$ 372	\$ 21.88
Libertarian Party	24	\$ 365	\$ 15.21
Republican Party	117	\$ 4,123	\$ 35.24

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	June 2013	June 2012	% Change
Gross Collections	\$ 131,310,963	\$ 113,038,847	16.2%
Refunds	(6,717,981)	(2,907,449)	NA
Net Collections	\$ 124,592,981	\$ 110,131,398	13.1%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 754,647,320	\$ 757,476,297	(0.4)%
Refunds	(92,620,922)	(109,666,679)	(15.5)%
Net Collections	\$ 662,026,398	\$ 647,809,618	2.2%

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 2013	\$ 125,829,726	Calendar Year Total	\$ 293,653,259
June 2012	\$ 104,182,203	Calendar Year Total	\$ 289,518,830
% Change	20.8%	% Change	1.4%

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 2013	808	116	127	17	23	0	1,091	5.5%
June 2012	744	117	137	23	13	0	1,034	
CY 2013	2,036	262	336	44	53	0	2,731	8.2%
CY 2012	1,839	264	330	53	39	0	2,525	

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 2013	\$ 9,877,432	\$ 7,869,430	\$ 28,065,599	\$ 11,848,500	\$ 54,450,757	\$ 112,111,718	30.6%
June 2012	\$ 8,945,241	\$ 8,404,952	\$ 30,634,301	\$ 16,733,766	\$ 21,154,900	\$ 85,873,160	
CY 2013	\$ 22,554,594	\$ 18,158,358	\$ 75,367,712	\$ 30,978,700	\$ 117,539,757	\$ 264,599,121	9.1%
CY 2012	\$ 20,353,729	\$ 19,084,180	\$ 74,426,251	\$ 37,000,039	\$ 91,658,804	\$ 242,523,003	

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	21.6%	3.5%	6.6%	54.7%	13.5%	0.1%

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.

June 2013	\$19,751,716	Calendar Year Total	\$44,734,876
June 2012	\$2,010,637	Calendar Year Total	\$39,873,546
% Change	NA	% Change	12.2%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 134,967 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)
#	176	35,497	85,996	799	12,499
%	0.1%	26.3%	63.7%	0.6%	9.3%

Through June 2013, 78,050 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)
#	47	16,918	51,161	401	9,523
%	0.1%	21.7%	65.5%	0.5%	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 June 2012, the Department of Revenue received 81,581 documents with a fiscal year-end of 2011. Compared to 2012 documents, the Department has seen a 4.3% *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 June 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.

	June 2013	June 2012	% change
Distribution Base	\$ 143,174,342	\$ 133,320,253	7.4%
Non Shared	\$ 260,204,012	\$ 242,395,097	7.3%
Use Tax	\$ 19,482,364	\$ 18,576,830	4.9%
Education Tax	\$ 49,096,551	\$ 45,479,237	8.0%
Temporary Tax	\$ 82,965,113	\$ 76,997,658	7.8%
Other Revenues	\$ 63,860,043	\$ 58,551,673	9.1%
Total Collections	\$ 618,782,425	\$ 575,320,747	7.6%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Distribution Base	\$ 1,644,471,588	\$ 1,569,903,646	4.7%
Non Shared	\$ 2,994,447,612	\$ 2,852,297,333	5.0%
Use Tax	\$ 257,899,323	\$ 263,724,398	(2.2)%
Education Tax	\$ 567,824,410	\$ 542,394,529	4.7%
Temporary Tax	\$ 965,620,521	\$ 912,966,857	5.8%
Other Revenues	\$ 742,773,702	\$ 695,979,900	6.7%
Total Collections	\$ 7,173,037,156	\$ 6,837,266,664	4.9%

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 expired on May 31, 2013. "Other" revenues are returned to the administering authority.

	June 2013	June 2012	% change
Retained by State	\$ 329,067,207	\$ 306,954,082	7.2%
Returned to Counties	\$ 57,999,926	\$ 54,008,034	7.4%
Returned to Cities	\$ 35,793,585	\$ 33,330,063	7.4%
Education Tax	\$ 49,096,551	\$ 45,479,237	8.0%
Temporary Tax	\$ 82,965,113	\$ 76,997,658	7.8%
Other Revenues	\$ 63,860,043	\$ 58,551,673	9.1%
Total Collections	\$ 618,782,425	\$ 575,320,747	7.6%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Retained by State	\$ 3,819,525,185	\$ 3,657,481,499	4.4%
Returned to Counties	\$ 666,175,440	\$ 635,967,967	4.7%
Returned to Cities	\$ 411,117,897	\$ 392,475,912	4.7%
Education Tax	\$ 567,824,410	\$ 542,394,529	4.7%
Temporary Tax	\$ 965,620,521	\$ 154,278,235	NA
Other Revenues	\$ 742,773,702	\$ 695,979,900	6.7%
Total Collections	\$ 7,173,037,156	\$ 6,837,266,664	4.9%

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 June 2013 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 382,915	7.7%	\$ 4,339,846	4.6%
Coconino	\$ 1,649,003	9.7%	\$ 18,470,754	8.4%
Cochise	\$ 983,712	5.6%	\$ 11,500,226	4.9%
Gila	\$ 454,213	19.4%	\$ 4,752,150	3.0%
Graham	\$ 345,363	9.2%	\$ 3,606,256	(0.5)%
Greenlee	\$ 454,018	12.0%	\$ 4,983,640	13.9%
La Paz	\$ 183,637	11.2%	\$ 2,116,238	9.0%
Maricopa	\$ 36,374,626	7.3%	\$ 416,999,312	4.6%
Mohave	\$ 1,577,604	5.8%	\$ 18,652,134	7.2%
Navajo	\$ 906,774	8.9%	\$ 10,088,685	5.0%
Pima	\$ 8,399,851	8.1%	\$ 97,196,166	4.8%
Pinal	\$ 2,365,572	4.3%	\$ 27,498,147	3.4%
Santa Cruz	\$ 368,493	11.1%	\$ 4,216,541	3.8%
Yavapai	\$ 2,099,019	5.2%	\$ 23,792,545	3.6%
Yuma	\$ 1,455,125	7.6%	\$ 17,962,799	5.1%
Total	\$ 57,999,926	7.4%	\$ 666,175,440	4.7%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	June 2013	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 131,568	(56.9)%	\$ 2,066,224	(34.6)%
Non-Metal Mining					
Oil/Gas	6.6	\$ 362,556	11.6%	\$ 3,617,965	9.6%
Utilities	6.6	\$ 39,896,576	15.2%	\$ 495,011,888	4.5%
Communications	6.6	\$ 12,866,061	(23.0)%	\$ 153,086,518	(4.0)%
Private Car/Pipelines	6.6	\$ 9,449	68.3%	\$ 312,520	NA
Publishing	6.6	\$ 403,476	15.5%	\$ 4,233,636	(8.5)%
Job Printing	6.6	\$ 897,643	(36.8)%	\$ 11,767,431	(6.8)%
Restaurants & Bars	6.6	\$ 45,998,714	5.7%	\$ 527,220,969	5.5%
Amusements	6.6	\$ 6,307,395	16.1%	\$ 52,579,046	1.4%
Commercial Lease	0	\$ 0	NA	\$ 52	43.0%
Rental of Personal					
Property	6.6	\$ 12,770,768	(11.1)%	\$ 162,740,949	(0.1)%
Contracting	6.6	\$ 46,118,363	8.9%	\$ 504,643,789	5.8%
Retail	6.6	\$ 223,676,508	10.3%	\$ 2,563,805,506	6.4%
Mining Severance	2.5	\$ 2,547,478	(18.5)%	\$ 29,829,402	(26.5)%
Timber Severance	0	\$ 0	NA	\$ 0	NA
Hotel/Motel	6.5	\$ 10,414,520	3.7%	\$ 122,158,268	3.0%
Membership Camping	0	\$ 0	NA	\$ 0	NA
Use	6.6	\$ 19,482,364	4.9%	\$ 257,899,313	(2.2)%
Jet Use	\$.0305/.0105 gal	\$ 8,868	(18.3)%	\$ 561,935	(23.2)%
Rental Occupancy	0	\$ 0	NA	\$ 0	NA
Jet Fuel	----	\$ 351,755	49.1%	\$ 3,763,343	(1.2)%
Telecomm Devices	----	\$ 379,458	(3.4)%	\$ 4,587,729	(5.6)%
911 Telecomm.	----	\$ 1,390,812	2.1%	\$ 16,468,113	0.4%
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		\$ 424,014,330	7.1%	\$ 4,916,312,252	4.5%

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

	June 2013	% Change	Fiscal Year Total	% Change
Transporting	\$ 2,631,355	(56.9)%	\$ 41,324,471	(20.7)%
Non-Metal Mining Oil/Gas	\$ 11,601,779	11.6%	\$ 115,774,867	9.6%
Utilities	\$ 797,931,511	15.2%	\$ 9,900,237,768	4.5%
Communications	\$ 257,321,224	(23.0)%	\$ 3,061,730,365	(4.0)%
Private Car/Pipelines	\$ 188,988	68.3%	\$ 6,250,408	NA
Publishing	\$ 8,069,521	15.5%	\$ 84,672,718	(8.5)%
Job Printing	\$ 17,952,860	(36.8)%	\$ 235,348,616	(6.8)%
Restaurants & Bars	\$ 919,974,270	5.7%	\$ 10,544,419,377	5.5%
Amusements	\$ 126,147,907	16.1%	\$ 1,051,580,928	1.4%
Commercial Lease	\$ 0	NA	\$ 1,706	41.1%
Rental of Personal Property	\$ 255,415,356	(11.1)%	\$ 3,254,821,525	(0.1)%
Contracting	\$ 922,367,256	8.9%	\$ 10,092,875,787	5.8%
Retail	\$ 4,473,530,159	10.3%	\$ 51,276,107,347	6.4%
Mining Severance	\$ 101,899,133	(18.5)%	\$ 1,193,176,084	(26.5)%
Timber Severance	\$ 0	NA	\$ 0	NA
Hotel/Motel	\$ 189,354,900	3.7%	\$ 2,221,059,419	3.0%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 396,141,420	4.2%	\$ 5,186,464,365	(2.2)%
Rental Occupancy Tax	\$ 0	NA	\$ 0	NA
Total	\$ 8,480,527,640	6.9%	\$ 98,265,845,750	4.2%

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

	June 2013	June 2012	% Change
Spirituous	\$ 2,830,316	\$ 1,508,166	87.7%
Vinous	\$ 1,105,228	\$ 778,630	41.9%
Malt	\$ 2,027,605	\$ 2,222,613	(8.8)%
Cigarette*	\$ 28,348,418	\$ 27,751,235	2.2%
Other Tobacco	\$ 1,651,268	\$ 1,885,477	(12.4)%
Tobacco Licenses	\$ 800	\$ 750	6.7%
Total	\$ 35,963,635	\$ 34,146,871	5.3%

	Fiscal Year (12/13)	Fiscal Year (11/12)	% Change
Spirituous	\$ 32,184,954	\$ 31,847,105	1.1%
Vinous	\$ 15,155,547	\$ 15,430,577	(1.8)%
Malt	\$ 21,343,360	\$ 21,101,489	1.1%
Cigarette*	\$ 297,070,658	\$ 300,455,670	(1.1)%
Other Tobacco	\$ 18,357,528	\$ 18,666,452	(1.7)%
Tobacco Licenses	\$ 7,825	\$ 7,925	(1.3)%
Total	\$ 384,119,872	\$ 387,509,218	(0.9)%

*Through June 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:

	June 2013	Fiscal Year (12/13)
Spirituous	\$ 1,981,221	\$ 22,529,468
Vinous	\$ 276,306	\$ 3,788,876
Malt	\$ 506,901	\$ 5,335,838
Cigarette	\$ 3,034,782	\$ 23,696,975
Other Tobacco	\$ 74,307	\$ 826,088
Tobacco Licenses	\$ 775	\$ 7,350
Total	\$ 5,874,292	\$ 56,184,595

Other dedicated revenues from luxury taxes:

	June 2013	Fiscal Year (12/13)
Corrections Fund	\$ 3,750,069	\$ 29,728,089
Tobacco Tax & Health Care Fund ²	\$ 8,079,577	\$ 65,750,954
Tobacco Products Tax Fund ³	\$ 4,537,372	\$ 91,044,441
Drug Treatment & Education Fund	\$ 762,032	\$ 8,822,752
Corrections Rev. Fund	\$ 304,208	\$ 3,520,473
Smoke Free Arizona Fund ⁴	\$ 283,867	\$ 2,956,134
Early Childhood Development and Health Fund ⁵	\$12,031,702	\$ 125,771,470

Bingo Tax

	Monthly	FYTD
June 2013	\$ 38,562	\$ 519,998
June 2012	\$ 40,007	\$ 508,145
% change	(3.6)%	2.3%

Estate Tax

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

Unclaimed Property

	Monthly	FYTD
June 2013	\$ (4,526,457)	\$ 60,899,609
June 2012	\$ 456,670	\$ 45,819,445
% change	NA	32.9%

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 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		
Queen Creek	224,393	26,361	\$ 42,798,670		5,027,850

*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 2013

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,549,162	217,385
Eagar	\$ 34,812	4,885	Surprise	837,468	117,517
St. Johns	13,975	3,480	Tempe	1,152,467	161,719
Springerville	24,800	1,961	Tolleson	46,642	6,545
<u>Cochise County</u>			Wickenburg	45,345	6,363
Benson	\$ 36,380	5,105	Youngtown	43,870	6,156
Bisbee	39,729	5,575	<u>Mohave County</u>		
Douglas	123,842	17,378	Bullhead City	\$ 281,776	39,540
Huachuca City	13,205	1,853	Colorado City	34,356	4,821
Sierra Vista	312,761	43,888	Kingman	200,022	28,068
Tombstone	9,834	1,380	Lake Havasu City	374,326	52,527
Willcox	26,774	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 36,009	5,053
Flagstaff	\$ 469,413	65,870	Pinetop/Lakeside	30,515	4,282
Fredonia	9,364	1,314	Show Low	75,967	10,660
Page	51,645	7,247	Snowflake	39,836	5,590
Tusayan	3,976	558	Taylor	29,304	4,112
Williams	21,543	3,023	Winslow	68,805	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 53,676	7,532	Marana	\$ 249,144	34,961
Hayden	4,718	662	Oro Valley	292,259	41,011
Miami	13,091	1,837	Sahuarita	180,005	25,259
Payson	109,040	15,301	South Tucson	40,278	5,652
Star Valley	16,462	2,310	Tucson	3,706,530	520,116
Winkelman	2,516	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 255,408	35,840
Pima	\$ 17,011	2,387	Casa Grande	346,134	48,571
Safford	68,171	9,566	Coolidge	84,269	11,825
Thatcher	34,670	4,865	Eloy	118,518	16,631
<u>Greenlee County</u>			Florence	181,979	25,536
Clifton	\$ 23,595	3,311	Kearny	13,896	1,950
Duncan	4,960	696	Mammoth	10,162	1,426
<u>La Paz County</u>			Maricopa	309,868	43,482
Parker	\$ 21,971	3,083	Superior	20,217	2,837
Quartzsite	26,204	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 148,492	20,837
Avondale	\$ 543,299	76,238	Patagonia	6,506	913
Buckeye	362,560	50,876	<u>Yavapai County</u>		
Carefree	23,966	3,363	Camp Verde	\$ 77,485	10,873
Cave Creek	35,739	5,015	Chino Valley	77,086	10,817
Chandler	1,682,696	236,123	Clarkdale	29,197	4,097
El Mirage	226,597	31,797	Cottonwood	80,278	11,265
Fountain Hills	160,265	22,489	Dewey-Humboldt	27,750	3,894
Gila Bend	13,697	1,922	Jerome	3,164	444
Gilbert	1,485,509	208,453	Prescott	283,935	39,843
Glendale	1,615,694	226,721	Prescott Valley	276,659	38,822
Goodyear	465,173	65,275	Sedona	71,484	10,031
Guadalupe	39,359	5,523	<u>Yuma County</u>		
Litchfield Park	39,024	5,476	San Luis	\$ 198,889	25,505
Mesa	3,128,761	439,041	Somerton	101,814	14,287
Paradise Valley	91,360	12,820	Wellton	20,538	2,882
Peoria	1,097,921	154,065	Yuma	646,075	93,064
Phoenix	10,302,083	1,445,632	TOTAL	\$ 35,793,585	5,022,708
Queen Creek	\$187,858	26,361			

TABLE 4
County Tax Collections
June 2013

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$ 101,376								
Cochise		\$ 574,217								
Coconino	\$ 256,996	\$ 1,031,654		\$ 1,031,563						
Gila		\$ 254,309					\$ 355,630			
Graham		\$ 175,404								
Greenlee		\$ 227,434								
La Paz		\$ 92,599	\$ 0	\$ 92,599	\$ 92,352					
Maricopa				\$ 10,997,146		\$ 487,489	\$ 30,065,531		\$ 1,999,251	\$ (2)
Mohave		\$ 478,283								
Navajo		\$ 566,008								
Pima						\$ 133,142	\$ 6,098,492	\$ 6,959		
Pinal		\$ 1,094,211	\$ 217,709				\$ 1,152,557			
Santa Cruz		\$ 226,377		\$ 226,347						
Yavapai		\$ 1,176,432		\$ 587,774						
Yuma	\$ 50	\$ 850,950	\$ 169,706	\$ 850,951						