



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: September 23, 2014

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

JUNE 2014 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>June 2014</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 310,875,857	\$ 2,869,880,801
Percent Change	9.0%	0.6%
Corporate Income Tax		
Net Collections	\$ 96,999,568	\$ 575,180,221
Percent Change	(22.1)%	(13.1)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 338,236,065	\$4,026,707,269
Percent Change	2.8%	5.4%
Net Collections	\$ 746,111,490	\$ 7,471,768,291
Percent Change	1.0%	1.9%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	June 2014	June 2013	% Change
Gross Collections	\$104,259,820	\$103,594,738	0.7%
Withholding	\$282,434,573	\$252,805,807	11.7%
Refunds	(\$26,484,207)	(\$25,838,901)	2.5%
Urban Revenue Sharing	(\$46,709,330)	(\$42,798,670)	9.1%
Job Creation	(\$2,625,000)	(\$2,625,000)	0.0%
Net Collections	\$310,875,857	\$285,137,975	9.0%

	Fiscal Year Total (13/14)	Fiscal Year Total (12/13)	% Change
Gross Collections	\$1,118,284,902	\$1,157,952,595	(3.4%)
Withholding	\$3,580,005,866	\$3,459,370,028	3.5%
Refunds	(\$1,235,908,773)	(\$1,219,777,493)	1.3%
Urban Revenue Sharing	(\$561,001,195)	(\$513,584,045)	9.2%
Job Creation	(\$31,500,000)	(\$31,500,000)	0.0%
Net Collections	\$2,869,880,801	\$2,852,461,086	0.6%

Note: Use tax collections of \$31,070 on individual income tax returns in FY13/14 and \$149,616 in FY12/13 is reflected in TPT & Use Taxes.

Average Individual Income Tax Refund

	Average	Number
2014 CYTD	\$570.65	1,902,348
2013 CYTD	\$582.66	1,864,351
% Change	(2.1%)	2.0%

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 2012 were \$436.6 million, for an average of \$1,886. An additional \$115.0 million in estimated payments came from 2011 tax returns that applied their refunds as a 2012 estimated payment, for an average of \$2,495. Estimated payments received through June 2014 for tax year 2014 are as follows:

		Monthly	Cumulative
June 2014	140 ES Payment	\$86,244,368	\$149,819,664
June 2013	140 ES Payment	\$87,780,346	\$146,061,882
	% change	(1.7%)	2.6%
June 2014	Average Payment	\$1,941	\$1,329
June 2013	Average Payment	\$2,051	\$1,357
	% change	(5.3%)	(2.1%)
June 2014	Applied Refund	\$3,532,949	\$32,867,271
June 2013	Applied Refund	\$3,245,109	\$25,861,736
	% change	8.9%	27.1%
June 2014	Monthly Total	\$89,777,317	\$182,686,935
June 2013	Monthly Total	\$91,025,455	\$171,923,618
	% change	(1.4%)	6.3%

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 January 2012 through March 2013, \$882.8 million was received for the first quarter of 2012. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2013, which shows a decrease of (1.98%) in withholding payments over the first quarter of 2012. Growth in quarters for which information is still being gathered is as follows:

2nd Quarter 2013	2.58%	3rd Quarter 2013	0.88%
4th Quarter 2013	(0.07%)	1st Quarter 2014	5.57%
2nd Quarter 2014	5.80%		

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 2014, individual income tax return filers have made the following contributions for tax year 2013:

	Number	Amount	Average
Aid to Education	986	\$28,362	\$28.76
Child Abuse Prevention	6,498	\$159,186	\$24.50
Domestic Violence Prevention	4,633	\$124,238	\$26.82
I Didn't Pay Enough Fund	445	\$15,105	\$33.94
National Guard Contributions	1,562	\$38,183	\$24.44
Neighbors Helping Neighbors	1,438	\$30,753	\$21.39
Special Olympics	2,893	\$68,160	\$23.56
Wildlife	6,401	\$156,936	\$24.52
Veterans Fund	4,108	\$118,417	\$28.83
Americans Elect Party	16	\$756	\$47.25
Democratic Party	322	\$9,492	\$29.48
Green Party	20	\$165	\$8.25
Libertarian Party	32	\$847	\$26.47
Republican Party	133	\$3,841	\$28.88

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	June 2014	June 2013	% Change
Gross Collections	\$ 99,844,033	\$ 131,310,963	(24.0)%
Refunds	(2,844,465)	(6,717,981)	(57.7)%
Net Collections	\$ 96,999,568	\$ 124,592,981	(22.1)%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 705,166,809	\$ 754,647,320	(6.6)%
Refunds	(129,986,588)	(92,620,922)	40.3%
Net Collections	\$ 575,180,221	\$ 662,026,398	(13.1)%

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.

June 2014	\$ 92,965,617	Calendar Year Total	\$ 248,856,354
June 2013	\$ 125,829,726	Calendar Year Total	\$ 293,653,259
% Change	(26.1)%	% 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	% chg
June 2014	841	121	131	17	11	0	1,121	2.8%
June 2013	808	116	127	17	23	0	1,091	
CY 2014	2,140	281	314	55	34	0	2,824	3.4%
CY 2013	2,036	262	336	44	53	0	2,731	

The next table shows the dollars of eft estimated payments received from those counts above.

Size of Payment →	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 and more	Total	% chg
June 2014	\$ 9,627,856	\$ 8,466,030	\$ 31,154,220	\$ 12,338,091	\$ 20,239,532	\$ 81,825,729	(27.0)%
June 2013	\$ 9,877,432	\$ 7,869,430	\$ 28,065,599	\$ 11,848,500	\$ 54,450,757	\$ 112,111,718	
CY 2014	\$ 22,187,710	\$ 19,917,874	\$ 73,036,684	\$ 39,698,241	\$ 78,655,532	\$ 233,496,041	(11.8)%
CY 2013	\$ 22,554,594	\$ 18,158,358	\$ 75,367,712	\$ 30,978,700	\$ 117,539,757	\$ 264,599,121	

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 12/13 by corporate fiscal year. For example, in FY 12/13, 21.6% of the refund dollars paid were for corporate fiscal years ending in 2008 or before. The percentages are for refunds paid through the fiscal year.

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%
Corporate Fiscal Year-End:	09 & Prior	10	11	12	13	14
FY 13/14	27.7%	1.9%	5.0%	59.3%	6.1 %	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.

June 2014	\$ 17,404,605	Calendar Year Total	\$ 27,716,700
June 2013	\$ 19,751,716	Calendar Year Total	\$ 44,734,876
% Change	(11.9)%	% Change	(38.0)%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 134,154 corporate returns showing a fiscal year-end of 2012. The type of return received is indicated below:

	120 X (Amended)	120 (Regular)	120S (S Corp)	99T (Exempt Org.)	120 A (Short Form)
#	172	34,200	86,734	889	12,159
%	0.1%	25.5%	64.6%	0.7%	9.1%

Through June 2014, 79,165 documents were received for a fiscal year-end of 2013, distributed as follows:

	120 X (Amended)	120 (Regular)	120S (S Corp)	99T (Exempt Org.)	120 A (Short Form)
#	43	16,091	53,011	461	9,559
%	0.0%	20.3%	67.0%	0.6%	12.1%

The figures for the 2013 returns are most meaningful when compared to 2012 returns received during the same period of time in the previous year. Through June 2013, the Department of Revenue received 78,050 documents with a fiscal year-end of 2012. Compared to 2013 documents, the Department has seen a 1.4% **increase** in the number of corporate returns processed at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2013/14 is 15.0% of net proceeds from Fiscal Year 2011/12 income tax. Amounts returned for June 2014 are shown on Table 1 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 expired on May 31, 2013. Any monies received for the tax from this point is from an older period that was covered by the tax. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	June 2014	June 2013	% change
Distribution Base	\$148,532,017	\$143,174,342	3.7%
Non Shared	\$268,115,153	\$260,204,012	3.0%
Use Tax	\$18,892,220	\$19,482,364	(3.0)%
Education Tax	\$50,770,697	\$49,096,551	3.4%
Temporary Tax ¹	\$185,518	\$82,965,113	NA
Other Revenues	\$65,963,884	\$63,860,043	3.3%
Total Collections	\$552,459,489	\$618,782,425	(10.7)%

	Fiscal Year Total (13/14)	Fiscal Year Total (12/13)	% change
Distribution Base	\$1,750,515,866	\$1,644,471,588	6.4%
Non Shared	\$3,186,969,414	\$2,994,447,612	6.4%
Use Tax	\$235,984,933	\$257,899,323	(8.5)%
Education Tax	\$601,853,602	\$567,824,410	6.0%
Temporary Tax	\$8,422,920	\$965,620,521	NA
Other Revenues	\$794,111,881	\$742,773,702	6.9%
Total Collections	\$6,577,858,616	\$7,173,037,156	(8.3)%

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 expired on May 31, 2013. Any monies received for the tax from this point is from an older period that was covered by the tax. "Other" revenues are returned to the administering authority.

¹ The Temporary Tax expired May 31, 2013. Any collections received from this point are from an older period covered by the tax.

	June 2014	June 2013	% change
Retained by State	\$338,236,065	\$329,067,207	2.8%
Returned to Counties	\$60,170,320	\$57,999,926	3.7%
Returned to Cities	\$37,133,004	\$35,793,585	3.7%
Education Tax	\$50,770,697	\$49,096,551	3.4%
Temporary Tax	\$185,518	\$82,965,113	NA
Other Revenues	\$65,963,884	\$63,860,043	3.3%
Total Collections	\$552,459,489	\$618,782,425	(10.7)%

	Fiscal Year Total (13/14)	Fiscal Year Total (12/13)	% change
Retained by State	\$4,026,707,269	\$3,819,525,185	5.4%
Returned to Counties	\$709,133,978	\$666,175,440	6.4%
Returned to Cities	\$437,628,967	\$411,117,897	6.4%
Education Tax	\$601,853,602	\$567,824,410	6.0%
Temporary Tax	\$8,422,920	\$965,620,521	NA
Other Revenues	\$794,111,881	\$742,773,702	6.9%
Total Collections	\$6,577,858,616	\$7,173,037,156	(8.3)%

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 2014 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$385,958.24	0.8%	\$4,744,332	9.3%
Coconino	\$1,683,819.47	2.1%	\$19,091,249	3.4%
Cochise	\$1,002,564.65	1.9%	\$11,890,286	3.4%
Gila	\$443,783.11	(2.3)%	\$5,116,965	7.7%
Graham	\$311,644.22	(9.8)%	\$3,728,358	3.4%
Greenlee	\$392,712.82	(13.5)%	\$5,091,702	2.2%
La Paz	\$184,072.56	0.2%	\$2,265,894	7.1%
Maricopa	\$37,878,511.33	4.1%	\$446,491,690	7.1%
Mohave	\$1,757,679.67	11.4%	\$20,389,267	9.3%
Navajo	\$947,446.17	4.5%	\$10,764,687	6.7%
Pima	\$8,605,694.56	2.5%	\$101,665,722	4.6%
Pinal	\$2,471,364.04	4.5%	\$29,395,885	6.9%
Santa Cruz	\$372,460.42	1.1%	\$4,450,552	5.5%
Yavapai	\$2,201,929.25	4.9%	\$25,284,422	6.3%
Yuma	\$1,530,679.48	5.2%	\$18,762,967	4.5%
Total	\$60,170,320	3.7%	\$709,133,978	6.4%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate²	June 2014	% Change	Fiscal Year Total	% Change
Transporting	5.6	\$156,967.00	19.3%	\$2,749,012	(34.5)%
Non-Metal Mining					
Oil/Gas	5.6	\$298,570.20	(17.6)%	\$3,646,180	0.8%
Utilities	5.6	\$39,473,204.17	(1.1)%	\$496,174,476	0.2%
Communications	5.6	\$11,392,403.40	(11.5)%	\$148,261,667	(3.2)%
Private Car/Pipelines	5.6	\$102,180.80	N/A	\$280,782	(10.2)%
Publishing	5.6	\$375,390.62	(7.0)%	\$5,087,561	20.2%
Job Printing	5.6	\$943,851.38	5.1%	\$16,061,254	36.5%
Restaurants & Bars	5.6	\$50,693,662.13	10.2%	\$554,282,577	5.1%
Amusements	5.6	\$5,238,983.84	(16.9)%	\$54,847,258	4.3%
Commercial Lease	0	-	N/A	\$47	NA
Rental of Personal					
Property	5.6	\$13,132,398.87	2.8%	\$167,755,380	3.1%
Contracting	5.6	\$47,661,797.95	3.3%	\$563,368,333	11.6%
Retail	5.6	\$232,613,479.93	4.0%	\$2,762,875,219	7.8%
Mining Severance	2.5	\$2,197,113.48	(13.8)%	\$26,189,505	(12.2)%
Timber Severance	expired	-	N/A	-	N/A
Hotel/Motel	5.5	\$11,551,677.00	10.9%	\$128,390,496	5.1%
Membership Camping	expired	-	N/A	-	N/A
Use	5.6	\$18,892,219.63	(3.0)%	\$235,984,933	(8.5)%
Jet Use	\$.0305 gal	\$10,314.55	16.3%	\$382,061	(32.0)%
Rental Occupancy	expired	-	N/A	-	N/A
Jet Fuel	\$.03355 gal	\$353,044.44	0.4%	\$3,190,412	(15.2)%
Telecomm Devices	1.1	\$411,646.46	8.5%	\$4,865,666	6.1%
911 Telecomm.	\$0.2	\$1,356,819.47	(2.4)%	\$16,476,952	0.1%
911 Wireline	expired	-	N/A	\$893	N/A
911 Wireless	expired	-	N/A	\$10	N/A
Total		\$434,599,961	3.0%	\$4,754,014,947	5.6%

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.

² The collections reported in this table reflect the base state tax collections, not including the Education Tax. For example, the total state rate for Retail is 5.6%, yet 0.6% is for the Education Tax. Collections are reported on the 5% base state rate.

Transaction Privilege and Severance Tax Taxable Sales By Class³

	June 2014	% Change	Fiscal Year Total	% Change
Transporting	\$3,139,340	19.3%	\$54,981,256	33.0%
Non-Metal Mining Oil/Gas	\$9,554,246	(17.6)%	\$116,677,749	0.8%
Utilities	\$789,464,083	(1.1)%	\$9,923,489,526	0.2%
Communications	\$227,848,068	(11.5)%	\$2,965,233,344	(3.2)%
Private Car/Pipelines	\$2,043,616	N/A	\$5,615,642	(10.2)%
Publishing	\$7,507,812	(7.0)%	\$101,751,218	20.2%
Job Printing	\$18,877,028	5.1%	\$321,225,074	36.5%
Restaurants & Bars	\$1,013,873,243	10.2%	\$11,085,651,538	5.1%
Amusements	\$104,779,677	(16.9)%	\$1,096,945,152	4.3%
Commercial Lease	\$0	N/A	\$1,553	NA
Rental of Personal Property	\$262,590,898	2.8%	\$3,355,048,345	3.1%
Contracting	\$953,235,959	3.3%	\$11,269,494,745	11.7%
Retail	\$4,652,269,599	4.0%	\$55,257,510,004	7.8%
Mining Severance	\$87,884,539	(13.8)%	\$1,047,580,204	(12.2)%
Timber Severance	\$0	N/A	\$0	N/A
Hotel/Motel	\$210,030,491	10.9%	\$2,334,372,656	5.1%
Membership Camping	\$0	N/A	\$0	N/A
Use Tax	\$380,949,785	(3.8)%	\$4,749,516,447	(8.4)%
Rental Occupancy Tax	\$0	N/A	\$0	N/A
Total	\$8,724,048,384	2.9%	\$103,685,094,454	5.5%

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 gallon age tax, this too cannot 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 2014 is shown on Table 2, 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 3, 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.

³These 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 2014. The table compares the receipts to June 2013 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	June 2014	June 2013	% Change
Spirituous	\$2,428,092	\$2,830,316	(14.2%)
Vinous	\$1,077,906	\$1,105,228	(2.5%)
Malt	\$1,832,837	\$2,027,605	(9.6%)
Cigarette*	\$25,249,377	\$28,348,418	(10.9%)
Other Tobacco	\$1,551,038	\$1,651,268	(6.1%)
Tobacco Licenses	\$1,725	\$775	122.6%
Total	\$32,140,975	\$35,963,610	(10.6%)

	Fiscal Year (13/14)	Fiscal Year (12/13)	% Change
Spirituous	\$33,578,102	\$32,184,954	4.3%
Vinous	\$15,583,934	\$15,155,547	2.8%
Malt	\$21,974,061	\$21,343,360	3.0%
Cigarette*	\$293,027,829	\$297,070,658	1.4%
Other Tobacco	\$18,783,285	\$18,357,528	2.3%
Tobacco Licenses	\$6,825	\$7,350	(7.1%)
Total	\$382,954,035	\$384,119,398	(0.3%)

*Through June 2014, \$679,300 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 2014	Fiscal Year (13/14)
Spirituous	\$1,699,665	\$23,511,671
Vinous	\$458,209	\$5,493,513
Malt	\$269,475	\$3,895,973
Cigarette	\$2,091,065	\$25,007,331
Other Tobacco	\$69,797	\$838,915
Tobacco Licenses	\$1,725	\$6,825
Total	\$4,589,936	\$58,754,227

Other dedicated revenues from luxury taxes:

	June 2014	Fiscal Year (13/14)
Corrections Fund	\$2,262,913	\$29,243,753
Tobacco Tax & Health Care Fund ⁴	\$5,341,194	\$61,965,090
Tobacco Products Tax Fund ⁵	\$8,011,791.63	\$92,961,213
Drug Treatment & Education Fund	\$693,900	\$9,111,608
Corrections Rev. Fund	\$276,595	\$3,636,704
Smoke Free Arizona Fund ⁶	\$252,126	\$2,918,213
Early Childhood Development and Health Fund ⁷	\$10,720,955	\$124,371,662

Bingo Tax

	Monthly	FYTD
June 2014	\$27,256	\$521,583
June 2013	\$38,562	\$519,998
% change	10.8%	%

Estate Tax

	Monthly	FYTD
June 2014	\$0	\$0
June 2013	\$0	\$0
% change	NA	NA

Unclaimed Property

	Monthly	FYTD
June 2014	(\$1,087,319)	\$49,165,753
June 2013	(\$4,526,467)	\$60,899,609
% change	NA	(19.3%)

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

⁴ Formerly the Health Care Fund

⁵ This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

⁶ This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

⁷ This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.

TABLE 1
Urban Revenue Sharing Returned to Cities/Towns
June 2014

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$2,020,355	217,385
Eagar	\$45,401	4,885	Surprise	\$1,092,191	117,517
St. Johns	\$32,343	3,480	Tempe	\$1,503,000	161,719
Springerville	\$18,225	1,961	Tolleson	\$60,829	6,545
<u>Cochise County</u>			Wickenburg	\$59,137	6,363
Benson	\$47,445	5,105	Youngtown	\$57,213	6,156
Bisbee	\$51,814	5,575	<u>Mohave County</u>		
Douglas	\$162,727	17,509	Bullhead City	\$367,481	39,540
Huachuca City	\$17,222	1,853	Colorado City	\$44,806	4,821
Sierra Vista	\$407,891	43,888	Kingman	\$260,861	28,068
Tombstone	\$13,941	1,500	Lake Havasu City	\$488,181	52,527
Willcox	\$34,917	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$46,962	5,053
Flagstaff	\$612,189	65,870	Pinetop-Lakeside	\$39,796	4,282
Fredonia*	\$13,941	1,500	Show Low	\$99,073	10,660
Page	\$67,353	7,247	Snowflake	\$51,953	5,590
Tusayan*	\$13,941	1,500	Taylor	\$38,217	4,112
Williams	\$28,095	3,023	Winslow	\$89,733	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$70,002	7,532	Marana	\$324,924	34,961
Hayden*	\$13,941	1,500	Oro Valley	\$381,152	41,011
Miami	\$17,073	1,837	Sahuarita	\$234,755	25,259
Payson	\$142,206	15,301	South Tucson	\$52,529	5,652
Star Valley	\$21,469	2,310	Tucson	\$4,833,907	520,116
Winkelman*	\$13,941	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$333,093	35,840
Pima	\$22,185	2,387	Casa Grande	\$451,414	48,571
Safford	\$88,905	9,566	Coolidge	\$109,900	11,825
Thatcher	\$45,215	4,865	Eloy	\$154,567	16,631
<u>Greenlee County</u>			Florence	\$237,329	25,536
Clifton	\$30,772	3,311	Kearny	\$18,123	1,950
Duncan*	\$13,941	1,500	Mammoth	\$13,941	1,500
<u>La Paz County</u>			Maricopa	\$404,117	43,482
Parker	\$28,653	3,083	Superior	\$26,367	2,837
Quartzsite	\$34,174	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$193,657	20,837
Avondale	\$708,548	76,238	Patagonia*	\$13,941	1,500
Buckeye	\$472,837	50,876	<u>Yavapai County</u>		
Carefree	\$31,255	3,363	Camp Verde	\$101,053	10,873
Cave Creek	\$46,609	5,015	Chino Valley	\$100,532	10,817
Chandler	\$2,196,391	236,326	Clarkdale	\$38,077	4,097
El Mirage	\$295,518	31,797	Cottonwood	\$104,696	11,265
Fountain Hills	\$209,011	22,489	Dewey-Humboldt	\$36,190	3,894
Gila Bend	\$17,863	1,922	Jerome*	\$13,941	1,500
Gilbert	\$1,936,403	208,352	Prescott	\$370,297	39,843
Glendale	\$2,107,123	226,721	Prescott Valley	\$360,808	38,822
Goodyear	\$606,659	65,275	Sedona	\$93,227	10,031
Guadalupe	\$51,330	5,523	<u>Yuma County</u>		
Litchfield Park	\$50,893	5,476	San Luis	\$259,384	27,909
Mesa	\$4,080,404	439,041	Somerton	\$132,782	14,287
Paradise Valley	\$119,148	12,820	Wellton	\$26,785	2,882
Peoria	\$1,431,865	154,065	Yuma	\$801,816	90,660
Phoenix	\$13,449,465	1,447,128	TOTAL	\$46,709,330	5,030,191
Queen Creek	\$244,997	26,361			

*Population adjusted to reflect minimum requirement of 1,500 per HB 2391, Chapter 290, 2nd Regular Session, 2008.

TABLE 2
Transaction Privilege and Severance Tax Returned to Cities/Towns
June 2014

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$1,606,580	217,385
Eagar	\$36,102	4,885	Surprise	\$868,507	117,517
St. Johns	\$14,493	1,961	Tempe	\$1,195,181	161,719
Springerville	\$25,719	3,480	Tolleson	\$48,371	6,545
<u>Cochise County</u>			Wickenburg	\$47,026	6,363
Benson	\$37,728	5,105	Youngtown	\$45,496	6,156
Bisbee	\$41,202	5,575	<u>Mohave County</u>		
Douglas	\$129,400	17,509	Bullhead City	\$292,220	39,540
Huachuca City	\$13,695	1,853	Colorado City	\$35,629	4,821
Sierra Vista	\$324,353	43,888	Kingman	\$207,436	28,068
Tombstone	\$10,199	1,380	Lake Havasu City	\$388,200	52,527
Willcox	\$27,766	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$37,344	5,053
Flagstaff	\$486,811	65,870	Pinetop/Lakeside	\$31,646	4,282
Fredonia	\$9,711	1,314	Show Low	\$78,783	10,660
Page	\$53,559	7,247	Snowflake	\$41,313	5,590
Tusayan	\$4,124	558	Taylor	\$30,390	4,112
Williams	\$22,341	3,023	Winslow	\$71,355	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$55,665	7,532	Marana	\$258,379	34,961
Hayden	\$4,893	662	Oro Valley	\$303,091	41,011
Miami	\$13,576	1,837	Sahuarita	\$186,676	25,259
Payson	\$113,082	15,301	South Tucson	\$41,771	5,652
Star Valley	\$17,072	2,310	Tucson	\$3,843,907	520,116
Winkelman	\$2,609	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$264,875	35,840
Pima	\$17,641	2,387	Casa Grande	\$358,963	48,571
Safford	\$70,697	9,566	Coolidge	\$87,392	11,825
Thatcher	\$35,955	4,865	Eloy	\$122,911	16,631
<u>Greenlee County</u>			Florence	\$188,723	25,536
Clifton	\$24,470	3,311	Kearny	\$14,411	1,950
Duncan	\$5,144	696	Mammoth	\$10,539	1,426
<u>La Paz County</u>			Maricopa	\$321,353	43,482
Parker	\$22,785	3,083	Superior	\$20,967	2,837
Quartzsite	\$27,175	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$153,995	20,837
Avondale	\$563,435	76,238	Patagonia	\$6,748	913
Buckeye	\$375,998	50,876	<u>Yavapai County</u>		
Carefree	\$24,854	3,363	Camp Verde	\$80,357	10,873
Cave Creek	\$37,063	5,015	Chino Valley	\$79,943	10,817
Chandler	\$1,746,563	236,326	Clarkdale	\$30,279	4,097
El Mirage	\$234,995	31,797	Cottonwood	\$83,254	11,265
Fountain Hills	\$166,205	22,489	Dewey-Humboldt	\$28,779	3,894
Gila Bend	\$14,204	1,922	Jerome	\$3,281	444
Gilbert	\$1,539,821	208,352	Prescott	\$294,459	39,843
Glendale	\$1,675,577	226,721	Prescott Valley	\$286,913	38,822
Goodyear	\$482,414	65,275	Sedona	\$74,134	10,031
Guadalupe	\$40,818	5,523	<u>Yuma County</u>		
Litchfield Park	\$40,470	5,476	San Luis	\$206,261	27,909
Mesa	\$3,244,724	439,041	Somerton	\$105,588	14,287
Paradise Valley	\$94,746	12,820	Wellton	\$21,299	2,882
Peoria	\$1,138,614	154,065	Yuma	\$635,165	90,660
Phoenix	\$10,694,971	1,447,128	TOTAL		
Queen Creek	\$194,820	26,361	\$37,098,148		5,024,437

**TABLE 3
County Tax Collections
June 2014**

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$87,429								
Cochise		\$569,259								
Coconino	\$279,065	\$1,117,433		\$1,116,974						
Gila		\$269,590					\$277,329			
Graham		\$177,361								
Greenlee		\$175,425								
La Paz		\$86,413	\$0	\$86,413	\$171,152.83					
Maricopa				\$11,273,829		\$495,322	\$30,907,764		\$2,060,173	\$0
Mohave		\$530,388								
Navajo		\$615,676								
Pima						\$126,732	\$5,874,854	\$4,480		
Pinal		\$1,095,135	\$218,046				\$1,133,568			
Santa Cruz		\$216,983		\$216,920						
Yavapai		\$1,244,955		\$622,273						
Yuma	\$949	\$901,925	\$200,950	\$901,926						