



# ARIZONA DEPARTMENT OF REVENUE

## MEMORANDUM

**DATE:** February 25, 2014

**FROM:** THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

### ***JULY 2013 TAX FACTS***

#### **SUMMARY OF GENERAL FUND REVENUES**

	<u><b>July 2013</b></u>
<b>Individual Income Tax</b>	
Net Collections	\$ 257,209,761
Percent Change	6.1%
<b>Corporate Income Tax</b>	
Net Collections	\$ 25,081,508
Percent Change	20.7%
<b>Transaction Privilege, Severance &amp; Use Taxes</b>	
Net Collections	\$ 339,218,789
Percent Change	5.4%
<b>Total Big Three Tax Types</b>	
Net Collections	\$ 621,510,058
Percent Change	6.2%

## INDIVIDUAL INCOME TAX

### Individual Income Tax Receipts

	July 2013	July 2012	% Change
Gross Collections	\$ 19,029,100	\$ 15,001,911	26.8%
Withholding	307,734,884	284,738,703	8.1%
Refunds	(20,179,123)	(11,857,846)	70.2%
Urban Revenue Sharing	(46,750,100)	(42,798,670)	9.2%
Job Creation	(2,625,000)	(2,625,000)	0.0%
<b>Net Collections</b>	<b>\$ 257,209,761</b>	<b>\$ 242,431,849</b>	<b>6.1%</b>

### Average Individual Income Tax Refund

	Average	Number
2013 CYTD	\$ 585.75	1,892,089
2012 CYTD	\$ 584.39	1,914,860
<b>% Change</b>	<b>0.23%</b>	<b>(1.19)%</b>

### 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 August 2013 for tax year 2012 are as follows:

		Monthly	Cumulative
July 2013	140 ES Payment	\$ 4,976,653	\$ 150,988,592
July 2012	140 ES Payment	\$ 4,406,916	\$ 134,727,205
	<b>% change</b>	<b>11.8%</b>	<b>12.1%</b>
July 2013	Average Payment	\$ 1,016	\$ 1,343
July 2012	Average Payment	\$ 1,084	\$ 1,222
	<b>% change</b>	<b>(6.3)%</b>	<b>9.8%</b>
July 2013	Applied Refund	\$ 3,359,822	\$ 29,221,558
July 2012	Applied Refund	\$ 2,512,254	\$ 29,487,482
	<b>% change</b>	<b>33.7%</b>	<b>(0.9)%</b>
July 2013	Monthly Total	\$ 8,286,531	\$ 180,210,149
July 2012	Monthly Total	\$ 6,919,170	\$ 164,214,687
	<b>% change</b>	<b>19.8%</b>	<b>9.7%</b>

### **Withholding**

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from July 2010 through September 2011, \$765.4 million was received for the third quarter of 2010. The latest complete quarter (15 months of information has been compiled) is the second quarter of 2012, which shows an increase of 3.90% in withholding payments over the second quarter of 2011. Growth in quarters for which information is still being gathered is as follows:

3rd Quarter 2012	2.53%	4th Quarter 2012	9.93%
1st Quarter 2013	(1.91)%	2nd Quarter 2013	2.93%
3rd Quarter 2013	11.28%		

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.

### **Contributions on the Individual Income Tax Return**

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

	<b>Number</b>	<b>Amount</b>	<b>Average</b>
Aid to Education	2,817	\$ 88,843	\$ 31.54
Child Abuse Prevention	6,459	\$ 149,590	\$ 23.16
Domestic Violence Prevention	4,702	\$ 109,069	\$ 23.20
I Didn't Pay Enough Fund	426	\$ 14,355	\$ 33.70
National Guard Contributions	1,730	\$ 37,833	\$ 21.87
Neighbors Helping Neighbors	1,555	\$ 29,030	\$ 18.67
Special Olympics	2,945	\$ 61,551	\$ 20.90
Wildlife	6,364	\$ 135,367	\$ 21.27
Veterans Fund	4,192	\$ 100,036	\$ 23.86
American Elect	5	\$ 210	\$ 42.00
Democratic Party	350	\$ 10,931	\$ 31.23
Green Party	17	\$ 372	\$ 21.88
Libertarian Party	24	\$ 365	\$ 15.21
Republican Party	118	\$ 4,273	\$ 31.74

## CORPORATE INCOME TAX

### Corporate Income Tax Receipts

	July 2013	July 2012	% Change
Gross Collections	\$ 34,069,704	\$ 30,975,920	10.0%
Refunds	(8,988,196)	(10,190,368)	(11.8)%
<b>Net Collections</b>	<b>\$ 25,081,508</b>	<b>\$ 20,785,552</b>	<b>20.7%</b>

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 34,069,704	\$ 30,975,920	10.0%
Refunds	(8,988,196)	(10,190,368)	(11.8)%
<b>Net Collections</b>	<b>\$ 25,081,508</b>	<b>\$ 20,785,552</b>	<b>20.7%</b>

### 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.

<b>July 2013</b>	\$ 27,345,958	<b>Calendar Year Total</b>	\$ 320,999,217
<b>July 2012</b>	\$ 27,171,633	<b>Calendar Year Total</b>	\$ 316,690,463
<b>% Change</b>	0.6%	<b>% Change</b>	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
<b>July 2013</b>	153	31	19	4	3	0	210	10.5%
<b>July 2012</b>	133	22	25	4	6	0	190	
<b>CY 2013</b>	2,189	293	355	48	56	0	2,941	8.3%
<b>CY 2012</b>	1,972	286	355	57	45	0	2,715	

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
<b>July 2013</b>	\$ 1,567,760	\$ 2,146,700	\$ 4,455,746	\$ 3,329,500	\$ 14,584,000	\$ 26,083,706	2.3%
<b>July 2012</b>	\$ 1,509,651	\$ 1,568,900	\$ 5,834,300	\$ 2,383,000	\$ 14,195,183	\$ 25,491,034	
<b>CY 2013</b>	\$ 24,122,354	\$ 20,305,058	\$ 79,823,458	\$ 34,308,200	\$ 132,123,757	\$ 290,682,827	8.5%
<b>CY 2012</b>	\$ 21,863,380	\$ 20,635,080	\$ 80,260,551	\$ 39,383,039	\$ 105,853,987	\$ 268,014,037	

### 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.

<b>Corporate Fiscal Year-End:</b>	<b>08 &amp; Prior</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
FY 12/13	21.6%	3.5%	6.6%	54.7%	13.5%	0.1%
<b>Corporate Fiscal Year-End:</b>	<b>09 &amp; Prior</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
FY 13/14	11.8%	1.3%	17.5%	68.3%	1.1%	0.0%

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.

<b>July 2013</b>	\$ 7,098,226	<b>Calendar Year Total</b>	\$ 51,833,102
<b>July 2012</b>	\$16,709,186	<b>Calendar Year Total</b>	\$ 56,582,732
<b>% Change</b>	(57.5)%	<b>% Change</b>	(8.4)%

**CORPORATE INCOME TAX DOCUMENT COUNT**

The Arizona Department of Revenue received 135,186 corporate returns showing a fiscal year-end of 2011. The type of return received is indicated below:

	<b>120X (amended)</b>	<b>120 (regular)</b>	<b>120S (S-corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	180	35,562	86,130	800	12,514
%	0.1%	26.3%	63.7%	0.6%	9.3%

Through July 2013, 84,296 documents were received for a fiscal year-end of 2012, distributed as follows:

	<b>120X (amended)</b>	<b>120 (regular)</b>	<b>120S (S-corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	66	18,599	55,288	460	9,883
%	0.1%	22.1%	65.6%	0.5%	11.7%

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 July 2012, the Department of Revenue received 86,354 documents with a fiscal year-end of 2011. Compared to 2012 documents, the Department has seen a 2.4% **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 2013/14 is 15.0% of net proceeds from Fiscal Year 2011/12 income tax. Amounts returned for July 2013 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.

	July 2013	July 2012	% change
Distribution Base	\$ 140,762,241	\$ 133,630,789	5.3%
Non Shared	\$ 264,272,293	\$ 249,581,510	5.9%
Use Tax	\$ 26,397,599	\$ 26,218,415	0.7%
Education Tax	\$ 50,885,156	\$ 47,663,728	6.8%
Temporary Tax <sup>1</sup>	\$ 2,611,367	\$ 80,651,757	(96.8)%
Other Revenues	\$ 67,048,048	\$ 60,653,824	10.5%
<b>Total Collections</b>	<b>\$ 551,976,704</b>	<b>\$ 598,400,024</b>	<b>(7.8)%</b>

### 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 was in accordance with Proposition 100 passed in May 2010, resulting in an additional 1% being added to most business classifications, yet it expired on May 31, 2013. "Other" revenues are returned to the administering authority.

	July 2013	July 2012	% change
Retained by State	\$ 339,218,789	\$ 321,889,184	5.4%
Returned to Counties	\$ 57,022,784	\$ 54,133,833	5.3%
Returned to Cities	\$ 35,190,560	\$ 33,407,697	5.3%
Education Tax	\$ 50,885,156	\$ 47,663,728	6.8%
Temporary Tax <sup>1</sup>	\$ 2,611,367	\$ 80,651,757	(96.8)%
Other Revenues	\$ 67,048,048	\$ 60,653,824	10.5%
<b>Total Collections</b>	<b>\$ 551,976,704</b>	<b>\$ 598,400,024</b>	<b>(7.8)%</b>

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

**Transaction Privilege and Severance Tax Collections by Class**

	<b>Tax Rate<sup>2</sup></b>	<b>July 2013<sup>2</sup></b>	<b>% Change</b>
Transporting	5.6	\$131,851	NA
Non-Metal Mining			
Oil/Gas	5.6	\$323,921	(4.3)%
Utilities	5.6	\$47,036,175	0.7%
Communications	5.6	\$13,468,240	(0.4)%
Private			
Car/Pipelines	5.6	\$(40,332)	NA
Publishing	5.6	\$391,994	(15.1)%
Job Printing	5.6	\$882,654	(8.3)%
Restaurants & Bars	5.6	\$42,692,118	1.7%
Amusements	5.6	\$4,576,872	(0.9)%
Commercial Lease	0	\$0	NA
Rental of Personal			
Property	5.6	\$12,487,672	(9.8)%
Contracting	5.6	\$50,793,369	15.8%
Retail	5.6	\$223,255,239	8.8%
Mining Severance	2.5	\$1,666,113	(15.9)%
Timber Severance	0	\$0	NA
Hotel/Motel	5.5	\$6,830,449	(22.1)%
Membership			
Camping	0	\$0	NA
Use	5.6	\$26,397,599	0.7%
Jet Use	\$.0305/.0105 gal	\$17,453	32.2%
Rental Occupancy	0	\$0	NA
Jet Fuel	----	\$213,486	(38.0)%
Telecomm Devices	----	\$379,190	(2.7)%
911 Telecomm.	----	\$1,474,896	6.7%
911 Wireline	\$0.20/month per active service	\$162	NA
911 Wireless	\$0.20/month per active service	\$1	94.3%
<b>Total</b>		<b>\$432,979,124</b>	<b>5.4%</b>

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.

<sup>2</sup> 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 Class<sup>3</sup>**

	<b>July 2013</b>	<b>% Change</b>
Transporting	\$2,637,028	NA
Non-Metal Mining Oil/Gas	\$10,365,477	(4.3)%
Utilities	\$940,723,498	0.7%
Communications	\$269,364,806	(0.4)%
Private Car/Pipelines	\$(806,644)	NA
Publishing	\$7,839,871	(15.1)%
Job Printing	\$17,653,088	(8.3)%
Restaurants & Bars	\$853,842,367	1.7%
Amusements	\$91,537,450	(0.9)%
Commercial Lease	\$0	NA
Rental of Personal Property	\$249,753,443	(9.8)%
Contracting	\$1,015,867,386	15.8%
Retail	\$4,465,102,657	8.8%
Mining Severance	\$66,644,510	(15.9)%
Timber Severance	\$0	NA
Hotel/Motel	\$124,189,978	(22.1)%
Membership Camping	\$0	NA
Use Tax	\$527,989,774	0.3%
Rental Occupancy Tax	\$0	NA
<b>Total</b>	<b>\$ 8,642,704,691</b>	<b>5.4%</b>

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 Counties**

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for July 2013 is shown in the County Share column.

<sup>3</sup>These 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.

	County Share	% Change
Apache	\$ 383,195	7.7%
Coconino	\$ 1,759,815	7.5%
Cochise	\$ 984,173	1.3%
Gila	\$ 431,752	11.7%
Graham	\$ 295,264	(1.4)%
Greenlee	\$ 406,971	35.4%
La Paz	\$ 177,855	4.2%
Maricopa	\$ 35,512,049	4.9%
Mohave	\$ 1,648,776	7.7%
Navajo	\$ 921,603	9.5%
Pima	\$ 8,302,541	6.3%
Pinal	\$ 2,329,408	3.9%
Santa Cruz	\$ 368,989	10.9%
Yavapai	\$ 2,041,853	3.5%
Yuma	\$ 1,458,539	3.4%
<b>Total</b>	<b>\$ 57,022,784</b>	<b>5.3%</b>

**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 July 2013 is shown on Table 2, attached to this report.

**County Tax Collections**

The county-imposed tax collections received by the Department of Revenue during July 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.

## OTHER TAXES

### Luxury Taxes

The following revenues were received from luxury taxes in July 2013. The table compares the receipts to July 2012 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	July 2013	July 2012	% Change
Spirituous	\$ 4,089,959	\$ 3,922,123	4.3%
Vinous	\$ 1,383,226	\$ 1,329,125	4.1%
Malt	\$ 1,844,832	\$ 1,805,134	2.2%
Cigarette*	\$ 23,728,206	\$ 23,561,972	0.7%
Other Tobacco	\$ 1,480,422	\$ 1,512,729	(2.1)%
Tobacco Licenses	\$ 550	\$ 550	0.0%
<b>Total</b>	<b>\$ 32,527,195</b>	<b>\$ 32,131,633</b>	<b>1.2%</b>

\*Through July 2013, \$169,825 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:

	July 2013
Spirituous	\$ 2,862,971
Vinous	\$ 345,806
Malt	\$ 461,208
Cigarette	\$ 1,792,378
Other Tobacco	\$ 66,619
Tobacco Licenses	\$ 475
<b>Total</b>	<b>\$ 5,529,457</b>

**Other dedicated revenues from luxury taxes:**

	<b>July 2013</b>
Corrections Fund	\$ 2,736,116
Tobacco Tax & Health Care Fund <sup>4</sup>	\$ 5,080,817
Tobacco Products Tax Fund <sup>5</sup>	\$ 7,621,226
Drug Treatment & Education Fund	\$ 867,348
Corrections Rev. Fund	\$ 348,663
Smoke Free Arizona Fund <sup>6</sup>	\$ 237,476
Early Childhood Development and Health Fund <sup>7</sup>	\$10,106,018

**Bingo Tax**

	<b>Monthly</b>
July 2013	\$ 52,165
July 2012	\$ 48,003
<b>% change</b>	<b>8.7%</b>

**Estate Tax**

	<b>Monthly</b>
July 2013	\$ 0
July 2012	\$ 0
<b>% change</b>	<b>NA</b>

**Unclaimed Property**

	<b>Monthly</b>
July 2013	\$ 1,632,007
July 2012	\$ 22,834,039
<b>% change</b>	<b>(92.9)%</b>

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

<sup>4</sup> Formerly the Health Care Fund

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

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

<sup>7</sup> 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**  
**July 2013**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Scottsdale	\$ 2,021,049	217,385
Eagar	\$ 45,416	4,885	Surprise	1,092,567	117,517
St. Johns	32,354	3,480	Tempe	1,503,517	161,719
Springerville	18,232	1,961	Tolleson	60,849	6,545
<b><u>Cochise County</u></b>			Wickenburg	59,157	6,363
Benson	\$ 47,462	5,105	Youngtown	57,233	6,156
Bisbee	51,831	5,575	<b><u>Mohave County</u></b>		
Douglas	161,565	17,378	Bullhead City	\$ 367,607	39,540
Huachuca City	17,228	1,853	Colorado City	44,821	4,821
Sierra Vista	408,031	43,888	Kingman	260,951	28,068
Tombstone	13,946	1,500	Lake Havasu City	488,349	52,527
Willcox	34,929	3,757	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$ 46,978	5,053
Flagstaff	\$ 612,400	65,870	Pinetop-Lakeside	39,810	4,282
Fredonia*	13,946	1,500	Show Low	99,107	10,660
Page	67,376	7,247	Snowflake	51,971	5,590
Tusayan*	13,946	1,500	Taylor	38,230	4,112
Williams	28,105	3,023	Winslow	89,763	9,655
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$ 70,026	7,532	Marana	\$ 325,036	34,961
Hayden*	13,946	1,500	Oro Valley	381,283	41,011
Miami	17,079	1,837	Sahuarita	234,835	25,259
Payson	142,255	15,301	South Tucson	52,547	5,652
Star Valley	21,476	2,310	Tucson	4,835,569	520,116
Winkelman*	13,946	1,500	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$ 333,208	35,840
Pima	\$ 22,192	2,387	Casa Grande	451,569	48,571
Safford	88,936	9,566	Coolidge	109,938	11,825
Thatcher	45,230	4,865	Eloy	154,620	16,631
<b><u>Greenlee County</u></b>			Florence	237,411	25,536
Clifton	\$ 30,783	3,311	Kearny	18,129	1,950
Duncan*	13,946	1,500	Mammoth	13,946	1,500
<b><u>La Paz County</u></b>			Maricopa	404,256	43,482
Parker	\$ 28,663	3,083	Superior	26,376	2,837
Quartzsite	34,185	3,677	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$ 193,724	20,837
Avondale	\$ 708,792	76,238	Patagonia*	13,946	1,500
Buckeye	472,999	50,876	<b><u>Yavapai County</u></b>		
Carefree	31,266	3,363	Camp Verde	\$ 101,087	10,873
Cave Creek	46,625	5,015	Chino Valley	100,567	10,817
Chandler	2,195,258	236,123	Clarkdale	38,090	4,097
El Mirage	295,620	31,797	Cottonwood	104,732	11,265
Fountain Hills	209,082	22,489	Dewey-Humboldt	36,203	3,894
Gila Bend	17,869	1,922	Jerome*	13,946	1,500
Gilbert	1,938,008	208,453	Prescott	370,424	39,843
Glendale	2,107,847	226,721	Prescott Valley	360,932	38,822
Goodyear	606,868	65,275	Sedona	93,259	10,031
Guadalupe	51,348	5,523	<b><u>Yuma County</u></b>		
Litchfield Park	50,911	5,476	San Luis	\$ 259,473	25,505
Mesa	4,081,807	439,041	Somerton	132,828	14,287
Paradise Valley	119,189	12,820	Wellton	26,794	2,882
Peoria	1,432,357	154,065	Yuma	842,875	93,064
Phoenix	13,440,181	1,445,632	<b>TOTAL</b>		
Queen Creek	245,081	26,361	<b>\$ 46,750,100</b>		<b>5,028,462</b>

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

**TABLE 2**  
**Transaction Privilege and Severance Tax Returned to Cities/Towns**  
**July 2013**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Scottsdale	\$ 1,523,063	217,385
Eagar	\$ 34,226	4,885	Surprise	823,358	117,517
St. Johns	24,382	3,480	Tempe	1,133,051	161,719
Springerville	13,739	1,961	Tolleson	45,856	6,545
<b><u>Cochise County</u></b>			Wickenburg	44,581	6,363
Benson	\$ 35,767	5,105	Youngtown	43,131	6,156
Bisbee	39,060	5,575	<b><u>Mohave County</u></b>		
Douglas	121,755	17,378	Bullhead City	\$ 277,029	39,540
Huachuca City	12,983	1,853	Colorado City	33,777	4,821
Sierra Vista	307,492	43,888	Kingman	196,653	28,068
Tombstone	9,669	1,380	Lake Havasu City	368,019	52,527
Willcox	26,323	3,757	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$ 35,403	5,053
Flagstaff	\$ 461,504	65,870	Pinetop/Lakeside	30,001	4,282
Fredonia	9,206	1,314	Show Low	74,687	10,660
Page	50,775	7,247	Snowflake	39,165	5,590
Tusayan	3,909	558	Taylor	28,810	4,112
Williams	21,180	3,023	Winslow	67,646	9,655
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$ 52,771	7,532	Marana	\$ 244,947	34,961
Hayden	4,638	662	Oro Valley	287,335	41,011
Miami	12,871	1,225	Sahuarita	176,972	25,259
Payson	107,203	15,301	South Tucson	39,600	5,652
Star Valley	16,185	2,310	Tucson	3,644,085	520,116
Winkelman	2,473	353	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$ 251,106	35,840
Pima	\$ 16,724	2,387	Casa Grande	340,303	48,571
Safford	67,022	9,566	Coolidge	82,849	11,825
Thatcher	34,086	4,865	Eloy	116,522	16,631
<b><u>Greenlee County</u></b>			Florence	178,913	25,536
Clifton	\$ 23,198	3,311	Kearny	13,662	1,950
Duncan	4,876	696	Mammoth	9,991	1,426
<b><u>La Paz County</u></b>			Maricopa	304,648	43,482
Parker	\$ 21,600	3,083	Superior	19,877	2,837
Quartzsite	25,762	3,677	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$ 145,990	20,837
Avondale	\$ 534,146	76,238	Patagonia	6,397	913
Buckeye	356,452	50,876	<b><u>Yavapai County</u></b>		
Carefree	23,562	3,363	Camp Verde	\$ 76,179	10,873
Cave Creek	35,137	5,015	Chino Valley	75,787	10,817
Chandler	1,654,347	236,123	Clarkdale	28,705	4,097
El Mirage	222,779	31,797	Cottonwood	78,926	11,265
Fountain Hills	157,564	22,489	Dewey-Humboldt	27,282	3,894
Gila Bend	13,466	1,922	Jerome	3,111	444
Gilbert	1,460,483	208,453	Prescott	279,152	39,843
Glendale	1,588,474	226,721	Prescott Valley	271,998	38,822
Goodyear	457,336	65,275	Sedona	70,280	10,031
Guadalupe	38,696	5,523	<b><u>Yuma County</u></b>		
Litchfield Park	38,366	5,476	San Luis	\$ 578,954	25,505
Mesa	3,076,050	439,041	Somerton	100,099	14,287
Paradise Valley	89,821	12,820	Wellton	20,192	2,882
Peoria	1,079,424	154,065	Yuma	600,334	93,064
Phoenix	10,128,520	1,445,632	<b>TOTAL</b>		
Queen Creek	184,693	26,361	<b>Distribution</b>	<b>\$ 35,539,120</b>	<b>Population</b>
					<b>5,022,708</b>

**TABLE 3  
County Tax Collections  
July 2013**

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
<b>Apache</b>		\$ 108,871								
<b>Cochise</b>		\$ 611,379								
<b>Coconino</b>	\$ 300,204	\$ 1,202,033		\$ 1,201,986						
<b>Gila</b>		\$ 254,187					\$ 262,130			
<b>Graham</b>		\$ 173,225								
<b>Greenlee</b>		\$ 244,640								
<b>La Paz</b>		\$ 91,888	\$ 0	\$ 91,888	\$ 179,081					
<b>Maricopa</b>				\$ 10,722,124		\$ 362,542	\$ 29,650,509		\$ 1,085,906	
<b>Mohave</b>		\$ 541,859								
<b>Navajo</b>		\$ 602,424								
<b>Pima</b>						\$ 104,443	\$ 6,043,977	\$ 3,065		
<b>Pinal</b>		\$ 1,116,470	\$ 222,850				\$ 1,169,428			
<b>Santa Cruz</b>		\$ 238,811		\$ 238,722						
<b>Yavapai</b>		\$ 1,194,117		\$ 597,060						
<b>Yuma</b>	\$ 241	\$ 903,612	\$ 180,249	\$ 903,613						