



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: November 29, 2011

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

AUGUST 2011 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>August 2011</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 241,599,108	\$ 461,708,653
Percent Change	11.0%	11.0%
Corporate Income Tax		
Net Collections	\$32,373,418	\$58,013,942
Percent Change	77.7%	39.2%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$293,482,631	\$600,411,804
Percent Change	5.7%	7.3%
Total Big Three Tax Types		
Net Collections	\$567,455,157	\$1,120,134,399
Percent Change	10.5%	10.1%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	August 2011	August 2010	% Change
Gross Collections	\$ 16,559,244	\$ 14,227,735	16.4%
Withholding	280,938,651	262,331,478	7.1%
Refunds	(17,905,167)	(19,403,891)	(7.7)%
Urban Revenue Sharing	(35,368,620)	(39,500,543)	(10.5)%
Job Creation	(2,625,000)	0	N/A
Net Collections	\$ 241,599,108	\$ 217,654,778	11.0%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% Change
Gross Collections	\$ 30,551,987	\$ 27,601,871	10.7%
Withholding	540,603,161	510,288,943	5.9%
Refunds	(33,459,254)	(42,968,649)	(22.1)%
Urban Revenue Sharing	(70,737,240)	(79,001,087)	(10.5)%
Job Creation	(5,250,000)	0	N/A
Net Collections	\$ 461,708,653	\$ 415,921,078	11.0%

Average Individual Income Tax Refund

	Average	Number
2011 CYTD	\$ 578.85	1,850,106
2010 CYTD	\$ 703.62	1,651,639
% Change	(17.73)%	12.02%

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 August 2011 for tax year 2011 are as follows:

		Monthly	Cumulative
August 2011	140 ES Payment	\$ 5,660,693	\$ 128,582,750
August 2010	140 ES Payment	\$ 4,857,741	\$ 117,214,110
	% change	16.5%	9.7%
August 2011	Average Payment	\$ 1,009	\$ 1,183
August 2010	Average Payment	\$ 1,273	\$ 1,105
	% change	(20.7)%	7.1%
August 2011	Applied Refund	\$ 3,998,040	\$ 34,117,735
August 2010	Applied Refund	\$ 3,599,519	\$ 42,440,180
	% change	11.1%	(19.6)%
August 2011	Monthly Total	\$ 9,658,734	\$ 162,700,485
August 2010	Monthly Total	\$ 8,457,260	\$ 159,654,291
	% change	14.2%	1.9%

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 second quarter of 2010, which shows an increase of 1.18% in withholding payments over the second quarter of 2009. Growth in quarters for which information is still being gathered is as follows:

3rd Quarter 2010	5.69%	4th Quarter 2010	6.20%
1st Quarter 2011	9.37%	2nd Quarter 2011	13.51%
3rd Quarter 2011	3.26%		

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.

	August 2011	Calendar Year Total
Check Off	\$ 59,805	\$ 5,813,370
Voluntary Donation	\$ 210	\$ 46,181
Number of Returns	7,879	809,174

Contributions on the Individual Income Tax Return

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

	Number	Amount	Average
Aid to Education	959	\$ 85,540	\$ 89.20
Child Abuse Prevention	7,465	\$ 163,890	\$ 21.95
Domestic Violence Prevention	5,487	\$ 125,385	\$ 22.85
I Didn't Pay Enough Fund	481	\$ 16,985	\$ 35.31
National Guard Contributions	2,200	\$ 52,630	\$ 23.92
Neighbors Helping Neighbors	1,926	\$ 36,118	\$ 18.75
Special Olympics	3,459	\$ 74,938	\$ 21.66
Wildlife	7,485	\$ 164,673	\$ 22.00
Veterans Fund	4,049	\$ 102,790	\$ 25.39
Democratic Party	312	\$ 8,701	\$ 27.89
Green Party	19	\$ 315	\$ 16.58
Libertarian Party	29	\$ 547	\$ 18.86
Republican Party	149	\$ 6,285	\$ 42.18

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	August 2011	August 2010	% Change
Gross Collections	\$ 42,313,720	\$ 22,578,726	87.4%
Refunds	\$ (9,940,301)	\$ (4,360,347)	128.0%
Net Collections	\$ 32,373,418	\$ 18,218,380	77.7%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 71,339,042	\$ 53,857,435	32.5%
Refunds	\$ (13,325,100)	\$ (12,192,386)	9.3%
Net Collections	\$ 58,013,942	\$ 41,665,049	39.2%

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.

August 2011	\$ 14,759,043	Calendar Year Total	\$ 303,868,852
August 2010	\$ 6,623,337	Calendar Year Total	\$ 267,831,406
% Change	122.8%	% Change	13.5%

All corporations with an income tax liability of \$20,000 or greater are required to make estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment.

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 up to \$10,000,000	\$10,000,001 and more	Total	% change
August 2011	72	12	7	2	2	0	95	13.1%
August 2010	68	3	11	1	1	0	84	
CY 2011	1,860	250	318	46	50	0	2,524	15.6%
CY 2010	1,568	254	263	56	42	0	2,183	

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
August 2011	\$ 556,852	\$ 927,083	\$ 1,912,245	\$ 1,400,000	\$ 8,920,000	\$ 13,716,180	143.1%
August 2010	\$ 599,889	\$ 213,000	\$ 2,582,336	\$ 564,000	\$ 1,683,000	\$ 5,642,225	
CY 2011	\$ 19,567,389	\$ 17,586,726	\$ 73,361,884	\$ 31,516,260	\$ 111,672,139	\$ 253,704,398	14.7%
CY 2010	\$ 16,519,556	\$ 17,731,136	\$ 60,213,085	\$ 39,548,154	\$ 87,166,292	\$ 221,178,223	

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 10/11 by corporate fiscal year. For example, in FY 10/11, 29.6% of the refund dollars paid were for corporate fiscal years ending in 2006 or before. The percentages are for refunds paid through the fiscal year.

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%

Corporate Fiscal Year-End:	07 & Prior	08	09	10	11	12
FY 11/12	39.8%	5.5%	28.8%	23.9%	2.0%	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.

August 2011	\$ 5,830,335	Calendar Year Total	\$ 77,660,839
August 2010	\$ 2,677,778	Calendar Year Total	\$ 95,182,959
% Change	117.7%	% Change	(18.4)%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 135,861 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)
#	224	35,549	87,007	675	12,406
%	0.2%	26.2%	64.0%	0.5%	9.1%

Through August 2011, 95,048 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)
#	100	22,317	61,723	411	10,497
%	0.1%	23.5%	65.0%	0.4%	11.0%

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 August 2010, the Department of Revenue received 94,974 documents with a fiscal year-end of 2009. Compared to 2010 documents, the Department has seen a 0.1% **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 2011/12 is 15.0% of net proceeds from Fiscal Year 2009/10 income tax. Amounts returned for August 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.

	August 2011	August 2010	% change
Distribution Base	\$ 120,711,485	\$ 111,326,897	8.4%
Non Shared	\$ 225,346,335	\$ 214,050,678	5.3%
Use Tax	\$ 26,502,905	\$ 25,287,584	4.8%
Education Tax	\$ 43,089,131	\$ 40,976,402	5.2%
Temporary Tax	\$ 71,743,198	\$ 64,211,200	11.7%
Other Revenues	\$ 53,819,188	\$ 51,633,604	4.2%
Total Collections	\$ 541,212,242	\$ 507,486,365	6.6%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% change
Distribution Base	\$ 247,956,943	\$ 228,671,314	8.4%
Non Shared	\$ 461,581,547	\$ 433,675,681	6.4%
Use Tax	\$ 53,309,908	\$ 46,905,222	13.7%
Education Tax	\$ 88,660,603	\$ 82,539,683	7.4%
Temporary Tax	\$ 147,211,228	\$ 128,821,154	14.3%
Other Revenues	\$ 111,051,790	\$ 104,731,441	6.0%
Total Collections	\$ 1,109,772,019	\$ 1,025,344,495	8.2%

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.

	August 2011	August 2010	% change
Retained by State	\$ 293,482,631	\$ 277,734,908	5.7%
Returned to Counties	\$ 48,900,223	\$ 45,098,526	8.4%
Returned to Cities	\$ 30,177,871	\$ 27,831,724	8.4%
Education Tax	\$ 43,089,131	\$ 40,976,402	5.2%
Temporary Tax	\$ 71,743,198	\$ 64,211,200	11.7%
Other Revenues	\$ 53,819,188	\$ 51,633,604	4.2%
Total Collections	\$ 541,212,242	\$ 507,486,365	6.6%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% change
Retained by State	\$ 600,411,804	\$ 559,449,639	7.3%
Returned to Counties	\$ 100,447,357	\$ 92,634,749	8.4%
Returned to Cities	\$ 61,989,236	\$ 57,167,829	8.4%
Education Tax	\$ 88,660,603	\$ 82,539,683	7.4%
Temporary Tax	\$ 147,211,228	\$ 128,821,154	14.3%
Other Revenues	\$ 111,051,790	\$ 104,731,441	6.0%
Total Collections	\$ 1,109,772,019	\$ 1,025,344,495	8.2%

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 August 2011 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 322,864	30.6%	\$ 665,038	14.1%
Coconino	\$ 1,421,112	9.2%	\$ 2,885,256	9.0%
Cochise	\$ 867,685	1.8%	\$ 1,763,188	1.0%
Gila	\$ 373,337	1.9%	\$ 757,837	4.8%
Graham	\$ 269,747	11.5%	\$ 580,846	18.2%
Greenlee	\$ 428,940	68.7%	\$ 826,956	55.7%
La Paz	\$ 134,009	9.4%	\$ 273,156	8.7%
Maricopa	\$ 30,379,731	7.0%	\$ 62,623,334	7.3%
Mohave	\$ 1,402,760	2.5%	\$ 2,848,148	2.4%
Navajo	\$ 793,452	2.9%	\$ 1,643,189	6.2%
Pima	\$ 7,092,413	8.3%	\$ 14,506,405	7.4%
Pinal	\$ 2,047,011	33.4%	\$ 4,188,858	36.3%
Santa Cruz	\$ 313,201	10.3%	\$ 643,895	8.8%
Yavapai	\$ 1,833,435	10.7%	\$ 3,726,752	9.6%
Yuma	\$ 1,220,526	4.8%	\$ 2,514,500	5.5%
Total	\$ 48,900,223	8.4%	\$ 100,447,357	8.4%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	August 2011	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 194,278	3.9%	\$ 403,199	23.7%
Non-Metal Mining					
Oil/Gas	3.125	\$ 221,477	(19.0)%	\$ 644,197	12.3%
Utilities	6.6	\$ 47,006,984	(9.1)%	\$ 93,130,496	0.2%
Communications	6.6	\$ 12,845,853	1.4%	\$ 25,560,317	(1.6)%
Private Car/Pipelines	6.6	\$ 564	(93.4)%	\$ 9,820	76.9%
Publishing	6.6	\$ 399,697	(11.1)%	\$ 750,248	(1.9)%
Job Printing	6.6	\$ 836,563	(8.0)%	\$ 1,897,776	(5.6)%
Restaurants & Bars	6.6	\$ 38,003,517	12.4%	\$ 76,720,650	10.6%
Amusements	6.6	\$ 4,917,318	23.8%	\$ 8,785,915	14.9%
Commercial Lease	0	\$ 0	NA	\$ 0	NA
Rental of Personal Property	6.6	\$ 11,864,578	(0.5)%	\$ 24,718,668	1.0%
Contracting	6.6	\$ 39,765,654	9.9%	\$ 81,074,966	7.3%
Retail	6.6	\$ 177,512,475	8.4%	\$ 369,650,227	7.9%
Mining Severance	2.5	\$ 4,520,941	98.0%	\$ 8,578,387	87.0%
Timber Severance	0	\$ 0	NA	\$ 0	NA
Hotel/Motel	6.5	\$ 7,591,698	12.1%	\$ 16,177,441	10.1%
Membership Camping	0	\$ 0	NA	\$ 0	NA
Use Tax	6.6	\$ 26,502,905	4.8%	\$ 53,309,908	13.7%
Rental Occupancy Tax	0	\$ (75)	NA	\$ (75)	NA
Jet Fuel		\$ 239,056	(53.0)%	\$ 690,472	(23.8)%
	\$.0305/\$.0105				
Jet Fuel Use Tax	gal	\$ 2,397	NA	\$ 6,190	NA
Telecomm Devices	----	\$ 434,407	(4.9)%	\$ 902,541	(1.5)%
911 Telecom.	----	\$ 1,366,240	1.8%	\$ 2,713,296	0.8%
911 Wireline	\$0.20/month per active service	\$ (780)	NA	\$ (780)	NA
911 Wireless	\$0.20/month per active service	\$ 72	NA	\$ 71	NA
Total		\$ 374,225,818	6.2%	\$ 765,723,932	7.4%

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

	August 2011	% Change	Fiscal Year Total	% Change
Transporting	\$ 3,885,559	22.8%	\$ 8,063,980	16.8%
Non-Metal Mining Oil/Gas	\$ 7,087,248	(9.5)%	\$ 20,614,319	24.3%
Utilities	\$ 940,139,679	(10.9)%	\$ 1,862,609,918	(10.8)%
Communications	\$ 256,917,058	9.4%	\$ 511,206,348	4.7%
Private Car/Pipelines	\$ 11,284	(93.8)%	\$ 196,405	(44.2)%
Publishing	\$ 7,993,930	1.3%	\$ 15,004,960	(11.1)%
Job Printing	\$ 16,731,267	(18.0)%	\$ 37,955,512	(1.6)%
Restaurants & Bars	\$ 760,070,349	8.3%	\$ 1,534,414,284	11.3%
Amusements	\$ 98,346,364	74.8%	\$ 175,718,308	29.5%
Commercial Lease	\$ 0	NA	\$ 0	NA
Rental of Personal Property	\$ 237,291,559	(3.9)%	\$ 494,373,367	1.9%
Contracting	\$ 795,313,071	7.1%	\$ 1,621,541,955	10.6%
Retail	\$ 3,550,244,255	2.7%	\$ 7,392,996,775	9.8%
Mining Severance	\$ 180,837,644	110.7%	\$ 343,135,495	93.7%
Timber Severance	\$ 0	NA	\$ 0	NA
Hotel/Motel	\$ 138,030,426	7.2%	\$ 294,134,856	16.8%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 532,734,875	22.8%	\$ 1,068,918,764	13.2%
Rental Occupancy Tax	\$ (2,493)	NA	\$ (2,493)	NA
Total	\$ 7,525,632,073	4.8%	\$ 15,380,882,754	8.1%

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

	August 2011	August 2010	% Change
Spirituos	\$ 3,006,576	\$ 2,307,088	30.3%
Vinous	\$ 1,145,898	\$ 865,857	32.3%
Malt	\$ 1,618,819	\$ 1,107,920	46.1%
Cigarette	\$ 22,255,456	\$ 25,466,792	(12.6)%
Other Tobacco	\$ 1,567,000	\$ 1,305,905	20.0%
Tobacco Licenses	\$ 425	\$ 550	(22.7)%
Total	\$ 29,594,174	\$ 31,054,112	(4.7)%

	Fiscal Year (11/12)	Fiscal Year (10/11)	% Change
Spirituos	\$ 6,328,239	\$ 3,867,096	63.6%
Vinous	\$ 2,621,912	\$ 1,589,002	65.0%
Malt	\$ 3,396,132	\$ 3,059,654	11.0%
Cigarette*	\$ 49,267,184	\$ 51,055,203	(3.5)%
Other Tobacco	\$ 3,327,055	\$ 2,733,560	21.7%
Tobacco Licenses	\$ 950	\$ 1,135	(16.3)%
Total	\$ 64,941,472	\$ 62,305,650	4.2%

*Through August 2011, \$339,800 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:

	August 2011	Fiscal Year (11/12)
Spirituos	\$ 2,104,603	\$ 4,429,767
Vinous	\$ 286,474	\$ 655,477
Malt	\$ 404,705	\$ 849,033
Cigarette	\$ 1,588,008	\$ 4,234,698
Other Tobacco	\$ 70,515	\$ 149,717
Tobacco Licenses	\$ 400	\$ 925
Total	\$ 4,454,705	\$ 10,319,617

Other dedicated revenues from luxury taxes:

	August 2011	Fiscal Year (11/12)
Corrections Fund	\$ 2,274,316	\$ 4,932,218
Tobacco Tax & Health Care Fund ²	\$4,894,251	\$10,146,851
Tobacco Products Tax Fund ³	\$7,341,376	\$15,220,277
Drug Treatment & Education Fund	\$708,109	\$1,526,225
Corrections Rev. Fund	\$283,728	\$611,110
Smoke Free Arizona Fund ⁴	\$220,127	\$507,831
Early Childhood Development and Health Fund ⁵	\$9,447,538	\$21,677,317

Bingo Tax

	Monthly	FYTD
August 2011	\$ 33,254	\$ 83,352
August 2010	\$ 28,678	\$ 83,529
% change	16.0%	(0.2)%

Estate Tax

	Monthly	FYTD
August 2011	\$ 0	\$ 200,652
August 2010	\$ 437,176	\$ 437,176
% change	NA	(54.1)%

Unclaimed Property

	Monthly	FYTD
August 2011	\$ (494,240)	\$ 176,345
August 2010	\$ (311,586)	\$ 1,177,994
% change	NA	NA

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
August 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,528,259	217,385
Eagar	\$ 34,343	4,885	Surprise	826,168	117,517
St. Johns	24,465	3,480	Tempe	1,136,916	161,719
Springerville	13,786	1,961	Tolleson	46,013	6,545
<u>Cochise County</u>			Wickenburg	44,733	6,363
Benson	\$ 35,889	5,105	Youngtown	43,278	6,156
Bisbee	39,193	5,575	<u>Mohave County</u>		
Douglas	122,171	17,378	Bullhead City	\$ 277,974	39,540
Huachuca City	13,027	1,853	Colorado City	33,893	4,821
Sierra Vista	308,541	43,888	Kingman	197,324	28,068
Tombstone*	10,545	1,500	Lake Havasu City	369,275	52,527
Willcox	26,412	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 35,524	5,053
Flagstaff	\$ 463,079	65,870	Pinetop-Lakeside	30,103	4,282
Fredonia*	10,545	1,500	Show Low	74,942	10,660
Page	50,948	7,247	Snowflake	39,299	5,590
Tusayan*	10,545	1,500	Taylor	28,908	4,112
Williams	21,252	3,023	Winslow	67,877	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 52,951	7,532	Marana	\$ 245,783	34,961
Hayden*	10,545	1,500	Oro Valley	288,315	41,011
Miami	12,914	1,837	Sahuarita	177,576	25,259
Payson	107,569	15,301	South Tucson	39,735	5,652
Star Valley	16,240	2,310	Tucson	3,656,518	520,116
Winkelman*	10,545	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 251,962	35,840
Pima	\$ 54,361	2,387	Casa Grande	341,464	48,571
Safford	47,213	9,566	Coolidge	83,132	11,825
Thatcher	34,202	4,865	Eloy	116,919	16,631
<u>Greenlee County</u>			Florence	179,523	25,536
Clifton	\$ 23,277	3,311	Kearny	13,709	1,950
Duncan*	10,545	1,500	Mammoth*	10,545	1,500
<u>La Paz County</u>			Maricopa	305,687	43,482
Parker	\$ 21,674	3,083	Superior	19,945	2,837
Quartzsite	25,850	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 146,488	20,837
Avondale	\$ 535,968	76,238	Patagonia*	10,545	1,500
Buckeye	357,668	50,876	<u>Yavapai County</u>		
Carefree	23,643	3,363	Camp Verde	\$ 76,439	10,873
Cave Creek	35,256	5,015	Chino Valley	76,046	10,817
Chandler	1,659,991	236,123	Clarkdale	28,803	4,097
El Mirage	223,539	31,797	Cottonwood	79,195	11,265
Fountain Hills	158,102	22,489	Dewey-Humboldt	27,376	3,894
Gila Bend	13,512	1,922	Jerome*	10,545	1,500
Gilbert	1,465,466	208,453	Prescott	280,104	39,843
Glendale	1,593,893	226,721	Prescott Valley	272,926	38,822
Goodyear	458,896	65,275	Sedona	70,519	10,031
Guadalupe	38,828	5,523	<u>Yuma County</u>		
Litchfield Park	38,497	5,476	San Luis	\$ 179,305	25,505
Mesa	3,086,545	439,041	Somerton	100,440	14,287
Paradise Valley	90,127	12,820	Wellton	20,261	2,882
Peoria	1,083,107	154,065	Yuma	654,258	93,064
Phoenix	10,163,078	1,445,632	TOTAL		
Queen Creek	185,323	26,361	\$ 35,368,620		5,028,462

*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
August 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,306,111	217,385
Eagar	\$ 29,350	4,885	Surprise	706,076	117,517
St. Johns	20,909	3,480	Tempe	971,654	161,719
Springerville	11,782	1,961	Tolleson	39,324	6,545
<u>Cochise County</u>			Wickenburg	38,231	6,363
Benson	\$ 30,672	5,105	Youngtown	36,987	6,156
Bisbee	33,496	5,575	<u>Mohave County</u>		
Douglas	104,412	17,378	Bullhead City	\$ 237,568	39,540
Huachuca City	11,133	1,853	Colorado City	28,966	4,821
Sierra Vista	263,692	43,888	Kingman	168,641	28,068
Tombstone	8,291	1,380	Lake Havasu City	315,597	52,527
Willcox	22,573	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 30,360	5,053
Flagstaff	\$ 395,766	65,870	Pinetop/Lakeside	25,727	4,282
Fredonia	7,895	1,314	Show Low	64,048	10,660
Page	43,542	7,247	Snowflake	33,586	5,590
Tusayan	3,353	558	Taylor	24,706	4,112
Williams	1,863	3,023	Winslow	58,010	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 45,254	7,532	Marana	\$ 210,055	34,961
Hayden	3,977	662	Oro Valley	246,406	41,011
Miami	11,037	1,837	Sahuarita	151,763	25,259
Payson	91,933	15,301	South Tucson	33,959	5,652
Star Valley	13,879	2,310	Tucson	3,125,006	520,116
Winkelman	2,120	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 215,337	35,840
Pima	\$ 14,342	2,387	Casa Grande	291,829	48,571
Safford	57,475	9,566	Coolidge	71,048	11,825
Thatcher	29,230	4,865	Eloy	99,924	16,631
<u>Greenlee County</u>			Florence	153,428	25,536
Clifton	\$ 19,893	3,311	Kearny	11,716	1,950
Duncan	4,182	696	Mammoth	8,568	1,426
<u>La Paz County</u>			Maricopa	261,252	43,482
Parker	\$ 18,524	3,083	Superior	17,046	2,837
Quartzsite	22,092	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 125,195	20,837
Avondale	\$ 458,060	76,238	Patagonia	5,486	913
Buckeye	305,678	50,876	<u>Yavapai County</u>		
Carefree	20,206	3,363	Camp Verde	\$ 65,328	10,873
Cave Creek	30,132	5,015	Chino Valley	64,992	10,817
Chandler	1,418,695	236,123	Clarkdale	24,616	4,097
El Mirage	191,046	31,797	Cottonwood	67,683	11,265
Fountain Hills	135,120	22,489	Dewey-Humboldt	23,396	3,894
Gila Bend	11,548	1,922	Jerome	2,668	444
Gilbert	1,252,445	208,453	Prescott	239,388	39,843
Glendale	1,362,205	226,721	Prescott Valley	233,254	38,822
Goodyear	392,191	65,275	Sedona	60,269	10,031
Guadalupe	33,184	5,523	<u>Yuma County</u>		
Litchfield Park	32,901	5,476	San Luis	\$ 153,241	25,505
Mesa	2,637,884	439,041	Somerton	85,840	14,287
Paradise Valley	77,026	12,820	Wellton	17,316	2,882
Peoria	925,667	154,065	Yuma	559,155	93,064
Phoenix	8,685,772	1,445,632			
Queen Creek	158,384	26,361	TOTAL	\$ 30,177,871	5,022,708

TABLE 4
County Tax Collections
August 2011

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$101,154							
Cochise		\$574,739							
Coconino		\$1,075,528	\$1,075,435					\$268,503	
Gila	\$252,309	\$245,412							
Graham		\$141,304							
Greenlee		\$119,356							
La Paz		\$84,370	\$84,370				-\$12		
Maricopa	\$24,901,138		\$8,994,042	\$323,924	-\$90				\$1,264,971
Mohave		\$470,192							
Navajo		\$570,620							
Pima	\$5,298,744			\$104,902		\$4,080			
Pinal	\$1,003,178	\$967,886					\$192,685		
Santa Cruz		\$213,640	\$213,676						
Yavapai		\$1,028,550	\$514,271						
Yuma		\$761,617	\$761,617				\$151,616	\$1,574	