



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: November 29, 2011

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

SEPTEMBER 2011 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>September 2011</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 282,706,417	\$ 744,415,070
Percent Change	14.2%	12.2%
Corporate Income Tax		
Net Collections	\$118,854,052	\$176,867,994
Percent Change	0.8%	10.9%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$301,493,454	\$901,905,258
Percent Change	6.8%	7.2%
Total Big Three Tax Types		
Net Collections	\$703,053,923	\$1,823,188,322
Percent Change	8.6%	9.5%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	September 2011	September 2010	% Change
Gross Collections	\$ 88,858,967	\$ 75,736,353	17.3%
Withholding	248,015,644	239,417,214	3.6%
Refunds	(16,174,574)	(28,156,131)	(42.6)%
Urban Revenue Sharing	(35,368,620)	(39,500,543)	(10.5)%
Job Creation	(2,625,000)	0	N/A
Net Collections	\$ 282,706,417	\$ 247,496,892	14.2%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% Change
Gross Collections	\$ 119,410,954	\$ 103,338,224	15.6%
Withholding	788,618,805	749,706,156	5.2%
Refunds	(49,633,828)	(74,124,781)	(30.2)%
Urban Revenue Sharing	(106,105,860)	(118,501,630)	(10.5)%
Job Creation	(7,875,000)	0	N/A
Net Collections	\$ 744,415,070	\$ 663,417,970	12.2%

Average Individual Income Tax Refund

	Average	Number
2011 CYTD	\$ 582.32	1,870,298
2010 CYTD	\$ 710.49	1,669,515
% Change	(18.04)%	12.03%

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
September 2011	140 ES Payment	\$ 75,674,368	\$ 204,257,118
September 2010	140 ES Payment	\$ 66,088,344	\$ 183,302,454
	% change	14.5%	11.4%
September 2011	Average Payment	\$ 1,847	\$ 1,365
September 2010	Average Payment	\$ 1,651	\$ 1,254
	% change	11.9%	8.8%
September 2011	Applied Refund	\$ 7,209,824	\$ 41,327,559
September 2010	Applied Refund	\$ 8,962,432	\$ 51,402,612
	% change	(19.6)%	(19.6)%
September 2011	Monthly Total	\$ 82,884,192	\$ 245,584,678
September 2010	Monthly Total	\$ 75,050,776	\$ 234,705,066
	% change	10.4%	4.6%

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 2010 through March 2011, \$738.6 million was received for the first quarter of 2010. The latest complete quarter (15 months of information has been compiled) is the third quarter of 2010, which shows an increase of 5.71% in withholding payments over the third quarter of 2009. Growth in quarters for which information is still being gathered is as follows:

3rd Quarter 2010	5.71%	4th Quarter 2010	6.20%
1st Quarter 2010	9.37%	2nd Quarter 2011	13.49%
3rd Quarter 2011	3.28%		

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.

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.

	September 2011	Calendar Year Total
Check Off	\$ 65,925	\$ 5,879,295
Voluntary Donation	\$ 144	\$ 46,325
Number of Returns	8,484	817,658

Contributions on the Individual Income Tax Return

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

	Number	Amount	Average
Aid to Education	964	\$ 86,211	\$ 89.43
Child Abuse Prevention	7,505	\$ 164,847	\$ 21.96
Domestic Violence Prevention	5,518	\$ 126,767	\$ 22.97
I Didn't Pay Enough Fund	486	\$ 17,304	\$ 35.60
National Guard Contributions	2,214	\$ 51,012	\$ 23.04
Neighbors Helping Neighbors	1,938	\$ 36,277	\$ 18.72
Special Olympics	3,474	\$ 75,568	\$ 21.75
Wildlife	7,800	\$ 165,489	\$ 21.22
Veterans Fund	4,076	\$ 103,136	\$ 25.30
Democratic Party	314	\$ 8,712	\$ 27.75
Green Party	19	\$ 315	\$ 16.58
Libertarian Party	29	\$ 547	\$ 18.86
Republican Party	151	\$ 6,415	\$ 42.48

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	September 2011	September 2010	% Change
Gross Collections	\$ 122,797,191	\$ 123,510,889	(0.6)%
Refunds	\$ (3,943,140)	\$ (5,636,178)	(30.0)%
Net Collections	\$ 118,854,052	\$ 117,874,711	0.8%
	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 194,136,233	\$ 177,368,324	9.5%
Refunds	\$ (17,268,240)	\$ (17,828,564)	(3.1)%
Net Collections	\$ 176,867,994	\$ 159,539,760	10.9%

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.

September 2011	\$ 110,773,363	Calendar Year Total	\$ 414,642,215
September 2010	\$ 113,188,449	Calendar Year Total	\$ 381,019,855
% Change	(2.1)%	% Change	8.8%

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
September 2011	656	100	129	18	16	0	919	17.1%
September 2010	534	94	122	20	15	0	785	
CY 2011	2,516	350	447	64	66	0	3,443	16.0%
CY 2010	2,102	348	385	76	57	0	2,968	

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
September 2011	\$ 7,665,057	\$ 7,235,944	\$ 30,675,666	\$ 12,815,136	\$ 34,582,000	\$ 92,973,803	(0.8)%
September 2010	\$ 6,548,663	\$ 6,524,144	\$ 28,170,572	\$ 13,800,558	\$ 38,673,656	\$ 93,717,593	
CY 2011	\$ 27,232,446	\$ 24,822,670	\$ 104,037,550	\$ 44,331,396	\$ 146,254,139	\$ 346,678,201	10.1%
CY 2010	\$ 23,068,219	\$ 24,255,280	\$ 88,383,657	\$ 53,348,712	\$ 125,839,948	\$ 314,895,816	

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	37.0%	4.7%	24.0%	28.3%	6.0%	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.

September 2011	\$ 9,648,192	Calendar Year Total	\$ 87,309,031
September 2010	\$ 10,493,080	Calendar Year Total	\$ 105,676,039
% Change	(8.1)%	% Change	(17.4)%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 135,981 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)
#	225	35,592	87,075	676	12,413
%	0.2%	26.2%	64.0%	0.5%	9.1%

Through August 2011, 99,950 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)
#	103	24,667	63,960	420	10,800
%	0.1%	24.7%	64.0%	0.4%	10.8%

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 September 2010, the Department of Revenue received 113,771 documents with a fiscal year-end of 2009. Compared to 2010 documents, the Department has seen a 12.1% **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 2011/12 is 15.0% of net proceeds from Fiscal Year 2009/10 income tax. Amounts returned for June 2011 are shown on Table 2 located at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

The Arizona transaction privilege and severance tax consists of many classifications of tax. These classifications include but are not limited to retail, contracting, amusements, restaurants and bars, hotel/motel and mining severance tax. The collections for all such categories are divided, per statute, into two parts. One part is called distribution base; the other part is known as non-shared. The division of collections into these two parts varies from category to category. For example, retail sales tax is 40% distribution base and 60% non-shared. In contrast, contracting is 20% distribution base and 80% non-shared. Use tax is 100% non-shared. At the close of each month, transaction privilege and severance tax collections are aggregated by category and total distribution base and non-shared portions are calculated. The amount shown as "Use Tax" in the table below includes use tax, use inventory tax and jet fuel use tax. Education tax is in accordance with Proposition 301 resulting in an additional 0.6% education tax being added to most business classifications. Temporary Tax is in accordance with Proposition 100 passed in May 2010, resulting in an additional 1% being added to most business classifications. The Temporary Tax is scheduled to expire on May 31, 2013. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	September 2011	September 2010	% change
Distribution Base	\$ 125,327,038	\$ 115,342,137	8.7%
Non Shared	\$ 238,660,128	\$ 220,831,724	8.1%
Use Tax	\$ 19,608,030	\$ 21,579,581	-9.1%
Education Tax	\$ 44,821,978	\$ 41,714,498	7.4%
Temporary Tax	\$ 74,476,988	\$ 66,155,030	12.6%
Other Revenues	\$ 56,468,614	\$ 51,970,575	8.7%
Total Collections	\$ 559,362,776	\$ 517,593,545	8.1%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Distribution Base	\$ 373,283,981	\$ 344,013,451	8.5%
Non Shared	\$ 700,241,675	\$ 654,507,405	7.0%
Use Tax	\$ 72,917,938	\$ 68,484,803	6.5%
Education Tax	\$ 133,482,581	\$ 124,254,181	7.4%
Temporary Tax	\$ 221,688,216	\$ 194,976,183	13.7%
Other Revenues	\$ 167,520,404	\$ 156,702,016	6.9%
Total Collections	\$ 1,669,134,795	\$ 1,542,938,040	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.

	September 2011	September 2010	% change
Retained by State	\$ 301,493,454	\$ 282,192,808	6.8%
Returned to Counties	\$ 50,769,983	\$ 46,725,100	8.7%
Returned to Cities	\$ 31,331,760	\$ 28,835,534	8.7%
Education Tax	\$ 44,821,978	\$ 41,714,498	7.4%
Temporary Tax	\$ 74,476,988	\$ 66,155,030	12.6%
Other Revenues	\$ 56,468,614	\$ 51,970,575	8.7%
Total Collections	\$ 559,362,776	\$ 517,593,545	8.1%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Retained by State	\$ 901,905,258	\$ 841,642,447	7.2%
Returned to Counties	\$ 151,217,341	\$ 139,359,849	8.5%
Returned to Cities	\$ 93,320,995	\$ 86,003,363	8.5%
Education Tax	\$ 133,482,581	\$ 124,254,181	7.4%
Temporary Tax	\$ 221,688,216	\$ 194,976,183	13.7%
Other Revenues	\$ 167,520,404	\$ 156,702,016	6.9%
Total Collections	\$ 1,669,134,795	\$ 1,542,938,040	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 September 2011 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 350,993	1.9%	\$ 1,016,032	9.6%
Coconino	\$ 1,429,533	8.4%	\$ 4,314,789	8.8%
Cochise	\$ 860,939	1.9%	\$ 2,624,126	1.3%
Gila	\$ 373,937	11.4%	\$ 1,131,773	6.9%
Graham	\$ 269,956	13.4%	\$ 850,802	16.7%
Greenlee	\$ 355,772	23.8%	\$ 1,182,728	44.5%
La Paz	\$ 136,148	11.2%	\$ 409,304	9.5%
Maricopa	\$ 32,018,585	8.9%	\$ 94,641,919	7.8%
Mohave	\$ 1,208,814	-14.3%	\$ 4,056,962	-3.3%
Navajo	\$ 802,845	4.8%	\$ 2,446,034	5.7%
Pima	\$ 7,395,203	5.2%	\$ 21,901,608	6.7%
Pinal	\$ 2,107,553	47.7%	\$ 6,296,411	39.9%
Santa Cruz	\$ 315,944	8.4%	\$ 959,839	8.7%
Yavapai	\$ 1,833,956	8.4%	\$ 5,560,708	9.2%
Yuma	\$ 1,309,806	8.7%	\$ 3,824,306	6.6%
Total	\$ 50,769,983	8.7%	\$ 151,217,341	8.5%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	September 2011	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 253,588	60.3%	\$ 656,787	35.7%
Non-Metal Mining					
Oil/Gas	3.125	\$ 303,077	23.8%	\$ 947,274	15.7%
Utilities	6.6	\$ 53,630,292	1.7%	\$ 146,760,788	0.7%
Communications	6.6	\$ 12,915,024	10.0%	\$ 38,475,341	2.0%
Private					
Car/Pipelines	6.6	\$ 5,788	(36.2)%	\$ 15,608	6.8%
Publishing	6.6	\$ 361,287	(8.5)%	\$ 1,111,535	(4.1)%
Job Printing	6.6	\$ 979,142	(4.0)%	\$ 2,876,918	(5.0)%
Restaurants & Bars	6.6	\$ 36,410,150	3.8%	\$ 113,130,801	8.3%
Amusements	6.6	\$ 3,546,466	26.1%	\$ 12,332,382	17.9%
Commercial Lease	0	\$ 0	NA	\$ 0	NA
Rental of Personal					
Property	6.6	\$ 11,961,481	(3.1)%	\$ 36,680,149	(0.4)%
Contracting	6.6	\$ 44,141,015	18.9%	\$ 125,215,980	11.1%
Retail	6.6	\$ 188,080,700	8.8%	\$ 557,730,927	8.2%
Mining Severance	2.5	\$ 3,811,229	77.6%	\$ 12,389,616	84.0%
Timber Severance	0	\$ 0	NA	\$ 0	NA
Hotel/Motel	6.5	\$ 7,256,263	2.5%	\$ 23,433,704	7.6%
Membership					
Camping	0	\$ 0	NA	\$ 0	NA
Use Tax	6.6	\$ 19,608,030	(9.1)%	\$ 72,917,939	6.5%
Rental Occupancy					
Tax	0	\$ 0	NA	\$ (75)	NA
Jet Fuel		\$ 223,159	(28.2)%	\$ 913,631	(24.9)%
Jet Fuel Use Tax	\$.0305/.0105 gal	\$ 8,298	NA	\$ 14,487	NA
Telecomm					
Devices	----	\$ 390,019	(15.1)%	\$ 1,292,560	(6.1)%
911 Telecom.	----	\$ 1,372,179	3.3%	\$ 4,085,475	1.6%
911 Wireline	\$0.20/month per active service	\$ 0	NA	\$ (780)	NA
911 Wireless	\$0.20/month per active service	\$ 0	NA	\$ 71	(83.0)%
Total		\$ 385,257,185	7.2%	\$ 1,150,981,117	7.3%

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

	September 2011	% Change	Fiscal Year Total	% Change
Transporting	\$ 5,128,284	NA	\$ 13,192,264	39.8%
Non-Metal Mining Oil/Gas	\$ 9,698,453	4.2%	\$ 30,312,772	17.1%
Utilities	\$ 1,072,605,835	8.2%	\$ 2,935,215,753	(4.7)%
Communications	\$ 258,300,472	(3.2)%	\$ 769,506,820	1.9%
Private Car/Pipelines	\$ 115,757	(45.9)%	\$ 312,163	(44.8)%
Publishing	\$ 7,225,741	6.8%	\$ 22,230,701	(6.0)%
Job Printing	\$ 19,582,838	(19.8)%	\$ 57,538,350	(8.7)%
Restaurants & Bars	\$ 728,203,004	3.9%	\$ 2,262,617,288	8.8%
Amusements	\$ 70,929,327	22.7%	\$ 246,647,635	27.4%
Commercial Lease	\$ 0	NA	\$ 0	NA
Rental of Personal Property	\$ 239,229,608	(0.4)%	\$ 733,602,975	1.1%
Contracting	\$ 882,820,297	16.5%	\$ 2,504,362,252	12.6%
Retail	\$ 3,761,611,805	6.3%	\$ 11,154,608,580	8.6%
Mining Severance	\$ 152,449,153	46.4%	\$ 495,584,648	76.2%
Timber Severance	\$ 0	NA	\$ 0	NA
Hotel/Motel	\$ 131,932,052	-6.9%	\$ 426,066,908	8.2%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 392,836,655	4.5%	\$ 1,461,755,418	10.7%
Rental Occupancy Tax	\$ (1)	NA	\$ (2,494)	NA
Total	\$ 7,732,669,280	7.1%	\$ 23,113,552,033	7.8%

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

	September 2011	September 2010	% Change
Spirituos	\$ 1,218,375	\$ 1,878,943	(35.2)%
Vinous	\$ 715,591	\$ 920,986	(22.3)%
Malt	\$ 1,873,899	\$ 2,371,734	(21.0)%
Cigarette	\$ 30,171,981	\$ 26,789,862	12.6%
Other Tobacco	\$ 1,407,413	\$ 1,469,653	(4.2)%
Tobacco Licenses	\$ 725	\$ 675	7.4%
Total	\$ 35,387,984	\$ 33,431,853	5.8%

	Fiscal Year (10/11)	Fiscal Year (09/10)	% Change
Spirituos	\$ 7,546,614	\$ 5,746,039	31.3%
Vinous	\$ 3,337,503	\$ 2,509,988	33.0%
Malt	\$ 5,270,031	\$ 5,431,388	(3.0)%
Cigarette*	\$ 79,439,165	\$ 77,845,065	2.0%
Other Tobacco	\$ 4,734,468	\$ 4,203,213	12.6%
Tobacco Licenses	\$ 1,675	\$ 1,810	(7.5)%
Total	\$ 100,329,456	\$ 95,737,503	4.8%

*Through September 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:

	September 2011	Fiscal Year (10/11)
Spirituos	\$ 852,862	\$ 5,282,629
Vinous	\$ 178,897	\$ 834,374
Malt	\$ 468,475	\$ 1,317,507
Cigarette	\$ 2,255,056	\$ 6,489,754
Other Tobacco	\$ 63,334	\$ 213,051
Tobacco Licenses	\$ 675	\$ 1,600
Total	\$ 3,819,389	\$ 14,138,915

Other dedicated revenues from luxury taxes:

	September 2011	Fiscal Year (10/11)
Corrections Fund	\$ 1,901,411	\$ 6,833,630
Tobacco Tax & Health Care Fund ²	\$ 6,414,004	\$ 16,560,854
Tobacco Products Tax Fund ³	\$ 9,621,005	\$ 24,841,282
Drug Treatment & Education Fund	\$ 551,394	\$ 2,077,619
Corrections Rev. Fund	\$ 217,816	\$ 828,926
Smoke Free Arizona Fund ⁴	\$ 299,658	\$ 807,488
Early Childhood Development and Health Fund ⁵	\$12,563,346	\$ 34,240,664

Bingo Tax

	Monthly	FYTD
September 2011	\$ 28,719	\$ 112,071
September 2010	\$ 28,269	\$ 111,798
% change	1.6%	0.2%

Estate Tax

	Monthly	FYTD
September 2011	\$ 0	\$ 200,652
September 2010	\$ 196	\$ 437,372
% change	NA	(54.1)%

Unclaimed Property

	Monthly	FYTD
September 2011	\$ 787,786	\$ 964,131
September 2010	\$ 500,481	\$ 1,678,475
% change	57.4%	(42.6)%

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
September 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,529,018	217,385
Eagar	\$ 34,360	4,885	Surprise	826,578	117,517
St. Johns	24,477	3,480	Tempe	1,137,481	161,719
Springerville	13,793	1,961	Tolleson	46,035	6,545
<u>Cochise County</u>			Wickenburg	44,755	6,363
Benson	\$ 35,907	5,105	Youngtown	43,299	6,156
Bisbee	39,213	5,575	<u>Mohave County</u>		
Douglas	122,231	17,378	Bullhead City	\$ 278,112	39,540
Huachuca City	13,033	1,853	Colorado City	33,909	4,821
Sierra Vista	308,694	43,888	Kingman	197,421	28,068
Tombstone	10,551	1,500	Lake Havasu City	369,458	52,527
Willcox	26,426	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 35,541	5,053
Flagstaff	\$ 463,309	65,870	Pinetop-Lakeside	30,118	4,282
Fredonia*	10,551	1,500	Show Low	74,979	10,660
Page	50,973	7,247	Snowflake	39,318	5,590
Tusayan*	10,551	1,500	Taylor	28,923	4,112
Williams	21,263	3,145	Winslow	67,910	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 52,978	7,532	Marana	\$ 245,905	34,961
Hayden*	10,551	1,500	Oro Valley	288,458	41,011
Miami	12,921	1,837	Sahuarita	177,664	25,259
Payson	107,622	15,301	South Tucson	39,754	5,652
Star Valley	16,248	2,310	Tucson	3,658,332	520,116
Winkelman*	10,551	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 252,087	35,840
Pima	\$ 16,789	2,387	Casa Grande	341,633	48,571
Safford	67,284	9,566	Coolidge	83,173	11,825
Thatcher	34,219	4,865	Eloy	116,977	16,631
<u>Greenlee County</u>			Florence	179,612	25,536
Clifton	\$ 23,289	3,311	Kearny	13,716	1,950
Duncan*	10,551	1,500	Mammoth	10,551	1,500
<u>La Paz County</u>			Maricopa	305,839	43,482
Parker	\$ 21,685	3,083	Superior	19,955	2,837
Quartzsite	25,863	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 146,561	20,837
Avondale	\$ 536,234	76,238	Patagonia*	10,551	1,500
Buckeye	357,846	50,876	<u>Yavapai County</u>		
Carefree	23,654	3,363	Camp Verde	\$ 76,477	10,873
Cave Creek	35,274	5,015	Chino Valley	76,083	10,817
Chandler	1,660,815	236,123	Clarkdale	28,817	4,097
El Mirage	223,650	31,797	Cottonwood	79,234	11,265
Fountain Hills	158,181	22,489	Dewey-Humboldt	27,389	3,894
Gila Bend	13,519	1,922	Jerome*	10,551	1,500
Gilbert	1,466,193	208,453	Prescott	280,243	39,843
Glendale	1,594,684	226,721	Prescott Valley	273,062	38,822
Goodyear	459,124	65,275	Sedona	70,555	10,031
Guadalupe	38,847	5,523	<u>Yuma County</u>		
Litchfield Park	38,516	5,476	San Luis	\$ 179,394	25,505
Mesa	3,088,076	439,041	Somerton	100,490	14,287
Paradise Valley	90,172	12,820	Wellton	20,271	2,882
Peoria	1,083,645	154,065	Yuma	654,583	93,064
Phoenix	10,168,121	1,445,632	TOTAL		
Queen Creek	185,415	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
September 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$1,356,052	217,385
Eagar	\$30,473	4,885	Surprise	\$733,074	117,517
St. Johns	\$12,233	3,480	Tempe	\$1,008,807	161,719
Springerville	\$21,708	1,961	Tolleson	\$40,828	6,545
<u>Cochise County</u>			Wickenburg	\$39,693	6,363
Benson	\$31,845	5,105	Youngtown	\$38,401	6,156
Bisbee	\$34,777	5,575	<u>Mohave County</u>		
Douglas	\$108,404	17,378	Bullhead City	\$246,651	39,540
Huachuca City	\$11,559	1,853	Colorado City	\$30,074	4,821
Sierra Vista	\$273,774	43,888	Kingman	\$175,089	28,068
Tombstone	\$8,608	1,380	Lake Havasu City	\$327,665	52,527
Willcox	\$23,436	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$31,521	5,053
Flagstaff	\$410,898	65,870	Pinetop/Lakeside	\$26,711	4,282
Fredonia	\$8,197	1,314	Show Low	\$66,497	10,660
Page	\$45,207	7,247	Snowflake	\$34,871	5,590
Tusayan	\$3,481	558	Taylor	\$25,651	4,112
Williams	\$18,858	3,023	Winslow	\$60,228	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$46,985	7,532	Marana	\$218,087	34,961
Hayden	\$4,130	662	Oro Valley	\$255,827	41,011
Miami	\$11,459	1,837	Sahuarita	\$157,566	25,259
Payson	\$95,448	15,301	South Tucson	\$35,257	5,652
Star Valley	\$14,410	2,310	Tucson	\$3,244,495	520,116
Winkelman	\$2,202	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$223,571	35,840
Pima	\$14,890	2,387	Casa Grande	\$302,987	48,571
Safford	\$59,673	9,566	Coolidge	\$73,765	11,825
Thatcher	\$30,348	4,865	Eloy	\$103,745	16,631
<u>Greenlee County</u>			Florence	\$159,294	25,536
Clifton	\$20,654	3,311	Kearny	\$12,164	1,950
Duncan	\$4,342	696	Mammoth	\$8,895	1,426
<u>La Paz County</u>			Maricopa	\$271,242	43,482
Parker	\$19,232	3,083	Superior	\$17,697	2,837
Quartzsite	\$22,937	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$129,982	20,837
Avondale	\$475,574	76,238	Patagonia	\$5,695	913
Buckeye	\$317,366	50,876	<u>Yavapai County</u>		
Carefree	\$20,978	3,363	Camp Verde	\$67,826	10,873
Cave Creek	\$31,284	5,015	Chino Valley	\$67,477	10,817
Chandler	\$1,472,940	236,123	Clarkdale	\$25,557	4,097
El Mirage	\$198,350	31,797	Cottonwood	\$70,271	11,265
Fountain Hills	\$140,287	22,489	Dewey-Humboldt	\$24,291	3,894
Gila Bend	\$11,989	1,922	Jerome	\$2,770	444
Gilbert	\$1,300,334	208,453	Prescott	\$248,541	39,843
Glendale	\$1,414,290	226,721	Prescott Valley	\$242,172	38,822
Goodyear	\$407,187	65,275	Sedona	\$62,574	10,031
Guadalupe	\$34,453	5,523	<u>Yuma County</u>		
Litchfield Park	\$34,159	5,476	San Luis	\$159,101	25,505
Mesa	\$2,738,747	439,041	Somerton	\$89,123	14,287
Paradise Valley	\$79,971	12,820	Wellton	\$17,978	2,882
Peoria	\$961,061	154,065	Yuma	\$580,535	93,064
Phoenix	\$9,017,883	1,445,632	TOTAL		
Queen Creek	\$164,440	26,361	\$ 31,331,760	5,022,708	

**TABLE 4
County Tax Collections
September 2011**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$123,919							
Cochise		\$549,542							
Coconino		\$1,067,370	\$1,067,268					\$266,458	
Gila	\$250,792	\$243,127							
Graham		\$146,624							
Greenlee		\$128,611							
La Paz		\$84,520	\$84,520						
Maricopa	\$26,468,566		\$9,678,142	\$340,990	\$103				\$1,185,159
Mohave		\$338,348							
Navajo		\$562,536							
Pima	\$5,543,449			\$106,333		\$5,926			
Pinal	\$1,075,857	\$1,037,748					\$205,809		
Santa Cruz		\$206,597	\$205,948						
Yavapai		\$1,017,024	\$508,331						
Yuma		\$887,619	\$887,620				\$176,811	\$2,005	