



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: March 28, 2014

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

SEPTEMBER 2013 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>September 2013</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 322,448,236	\$ 804,448,301
Percent Change	13.1%	6.3%
Corporate Income Tax		
Net Collections	\$ 97,909,483	\$ 133,534,520
Percent Change	(26.3)%	(24.2)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 335,831,770	\$ 1,005,504,443
Percent Change	6.7%	7.0%
Total Big Three Tax Types		
Net Collections	\$ 756,189,489	\$ 1,943,487,264
Percent Change	3.2%	3.8%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	September 2013	September 2012	% Change
Gross Collections	\$111,317,014	\$96,007,199	15.9%
Withholding	\$276,136,665	\$248,480,418	11.1%
Refunds	\$(15,671,113)	\$(13,996,988)	12.0%
Urban Revenue Sharing	\$(46,709,330)	\$(42,798,670)	9.1%
Job Creation	\$(2,625,000)	\$(2,625,000)	0.0%
Net Collections	\$322,448,236	\$285,049,708	13.1%

	Fiscal Year Total (13/14)	Fiscal Year Total (12/13)	% Change
Gross Collections	\$149,591,175	\$128,061,245	16.8%
Withholding	\$852,444,464	\$805,644,558	5.8%
Refunds	\$(49,095,115)	\$(40,462,470)	21.3%
Urban Revenue Sharing	\$(140,617,223)	\$(128,396,011)	9.5%
Job Creation	\$(7,875,000)	\$(7,875,000)	0.0%
Net Collections	\$804,448,301	\$756,972,322	6.3%

Average Individual Income Tax Refund

	Average	Number
2013 CYTD	\$590.19	1,940,205
2012 CYTD	\$588.60	1,956,242
% Change	0.08%	(0.82)%

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 September 2013 for tax year 2012 are as follows:

		Monthly	Cumulative
September 2013	140 ES Payment	\$93,647,587	\$250,977,042
September 2012	140 ES Payment	\$83,724,224	\$223,973,765
	% change	11.9%	12.1%
September 2013	Average Payment	\$2,029	\$1,529
September 2012	Average Payment	\$1,918	\$1,406
	% change	5.8%	8.7%
September 2013	Applied Refund	\$8,044,594	\$41,170,054
September 2012	Applied Refund	\$6,518,598	\$39,909,750
	% change	23.4%	3.2%
September 2013	Monthly Total	\$101,692,181	\$292,147,096
September 2012	Monthly Total	\$90,242,822	\$263,883,515
	% change	12.7%	10.7%

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 third quarter of 2012, which shows an increase of 2.55% in withholding payments over the third quarter of 2011. Growth in quarters for which information is still being gathered is as follows:

3rd Quarter 2012	2.55%	4th Quarter 2012	9.95%
1st Quarter 2013	(1.88)%	2nd Quarter 2013	2.61%
3rd Quarter 2013	6.48%		

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

	Number	Amount	Average
Aid to Education	2,855	\$92,137	\$32.27
Child Abuse Prevention	6,542	\$152,737	\$23.35
Domestic Violence Prevention	4,774	\$112,039	\$23.47
I Didn't Pay Enough Fund	431	\$14,390	\$33.39
National Guard Contributions	1,748	\$38,481	\$22.01
Neighbors Helping Neighbors	1,574	\$30,119	\$19.14
Special Olympics	2,991	\$63,519	\$21.24
Wildlife	6,459	\$140,625	\$21.77
Veterans Fund	4,239	\$101,567	\$23.96
Americans Elect Party	5	\$210	\$42.00
Democratic Party	354	\$11,266	\$31.82
Green Party	17	\$372	\$21.88
Libertarian Party	24	\$365	\$15.21
Republican Party	123	\$5,523	\$44.90

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	September 2013	September 2012	% Change
Gross Collections	\$ 123,780,418	\$ 135,770,478	(8.8)%
Refunds	(25,870,935)	(2,846,561)	N/A
Net Collections	\$ 97,909,483	\$ 132,923,917	(26.3)%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 172,257,472	\$ 193,195,560	(10.8)%
Refunds	(38,722,953)	(17,078,665)	N/A
Net Collections	\$ 133,534,520	\$ 176,116,895	(24.2)%

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.

September 2013	\$ 116,764,024	Calendar Year Total	\$ 449,195,193
September 2012	\$ 122,894,447	Calendar Year Total	\$459,775,470
% Change	(5.0)%	% Change	(2.3)%

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	% change
September 2013	799	117	133	20	18	0	1,087	2.9%
September 2012	755	112	148	23	18	0	1,056	
CY 2013	3,069	427	499	69	78	0	4,142	6.4%
CY 2012	2,811	415	516	84	66	0	3,892	

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 2013	\$ 9,919,772	\$ 8,433,481	\$ 29,015,473	\$ 14,815,750	\$ 39,912,100	\$ 102,096,576	(2.2)%
September 2012	\$ 8,886,627	\$ 7,783,946	\$ 34,283,927	\$ 15,525,300	\$ 37,893,829	\$ 104,373,629	
CY 2013	\$ 34,788,085	\$ 29,887,605	\$ 111,448,763	\$ 49,673,950	\$ 177,910,457	\$ 403,708,860	3.4%
CY 2012	\$ 31,463,776	\$ 29,639,192	\$ 117,924,180	\$ 57,685,556	\$ 153,825,816	\$ 390,538,520	

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	64.7%	2.7%	7.3%	24.1%	1.2%	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.

September 2013	\$ 5,031,827	Calendar Year Total	\$ 61,441,614
September 2012	\$ 6,251,036	Calendar Year Total	\$ 68,454,838
% Change	(19.5)%	% Change	(10.3)%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 135,560 corporate returns showing a fiscal year-end of 2011. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	184	35,688	86,324	801	12,563
%	0.1%	26.3%	63.7%	0.6%	9.3%

Through September 2013, 98,862 documents were received for a fiscal year-end of 2012, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	121	22,130	65,431	512	10,668
%	0.1%	22.4%	66.2%	0.5%	10.8%

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 September 2012, the Department of Revenue received 103,407 documents with a fiscal year-end of 2011. Compared to 2012 documents, the Department has seen a 4.4% **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 September 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.

	September 2013	September 2012	% change
Distribution Base	\$ 137,886,635	\$ 129,128,586	6.8%
Non Shared	\$ 261,987,864	\$ 246,370,239	6.3%
Use Tax	\$ 26,286,806	\$ 23,898,844	10.0%
Education Tax	\$ 49,847,336	\$ 46,529,948	7.1%
Temporary Tax ¹	\$ 647,826	\$ 78,565,390	(99.2)%
Other Revenues	\$ 62,307,548	\$ 58,374,843	6.7%
Total Collections	\$ 538,964,014	\$ 582,867,850	(7.5)%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Distribution Base	\$ 413,508,722	\$ 387,429,111	6.7%
Non Shared	\$ 785,996,928	\$ 733,620,135	7.1%
Use Tax	\$ 76,888,356	\$ 72,099,865	6.6%
Education Tax	\$ 149,824,432	\$ 138,824,324	7.9%
Temporary Tax	\$ 4,160,975	\$ 234,731,415	(98.2)%
Other Revenues	\$ 190,880,936	\$ 178,128,982	7.2%
Total Collections	\$ 1,621,260,349	\$ 1,744,833,833	(7.1)%

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.

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

	September 2013	September 2012	% change
Retained by State	\$ 335,831,770	\$ 314,805,532	6.7%
Returned to Counties	\$ 55,857,876	\$ 52,309,990	6.8%
Returned to Cities	\$ 34,471,659	\$ 32,282,147	6.8%
Education Tax	\$ 49,847,336	\$ 46,529,948	7.1%
Temporary Tax	\$ 647,826	\$ 78,565,390	NA
Other Revenues	\$ 62,307,548	\$ 58,374,843	6.7%
Total Collections	\$ 538,964,014	\$ 582,867,850	(7.5)%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Retained by State	\$ 1,005,504,443	\$ 939,344,300	7.0%
Returned to Counties	\$ 167,512,383	\$ 156,947,533	6.7%
Returned to Cities	\$ 103,377,181	\$ 96,857,278	6.7%
Education Tax	\$ 149,824,432	\$ 138,824,324	7.9%
Temporary Tax	\$ 4,160,975	\$ 234,731,415	NA
Other Revenues	\$ 190,880,936	\$ 178,128,982	7.2%
Total Collections	\$ 1,621,260,349	\$ 1,744,833,833	(7.1)%

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 2013 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 374,817	10.0%	\$ 1,124,653	8.9%
Coconino	\$ 1,714,226	9.0%	\$ 5,179,767	9.3%
Cochise	\$ 949,815	5.9%	\$ 2,858,887	4.4%
Gila	\$ 400,872	6.4%	\$ 1,250,977	8.6%
Graham	\$ 303,456	8.4%	\$ 887,978	6.8%
Greenlee	\$ 504,870	51.3%	\$ 1,299,191	33.1%
La Paz	\$ 168,387	12.0%	\$ 531,578	11.5%
Maricopa	\$ 34,719,704	6.6%	\$ 104,060,334	6.4%
Mohave	\$ 1,590,224	7.4%	\$ 4,855,599	8.3%
Navajo	\$ 897,894	11.2%	\$ 2,736,329	10.2%
Pima	\$ 8,155,322	6.3%	\$ 24,469,443	7.0%
Pinal	\$ 2,292,819	5.6%	\$ 6,870,173	5.6%
Santa Cruz	\$ 345,276	7.4%	\$ 1,061,332	9.3%
Yavapai	\$ 2,034,597	4.5%	\$ 6,073,939	4.9%
Yuma	\$ 1,405,597	1.8%	\$ 4,252,204	3.5%
Total	\$ 55,857,876	6.8%	\$ 167,512,383	6.7%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate²	September 2013	% Change	Fiscal Year Total	% Change
Transporting	5.6	\$131,030	(50.4)%	\$403,189	(26.3)%
Non-Metal Mining					
Oil/Gas	5.6	\$297,298	2.5%	\$938,105	5.0%
Utilities	5.6	\$55,134,783	0.1%	\$160,468,555	1.2%
Communications	5.6	\$12,960,231	(9.8)%	\$38,231,283	4.7%
Private Car/Pipelines	5.6	\$21,100	NA	(\$123,522)	NA
Publishing	5.6	\$381,219	10.2%	\$1,237,040	3.3%
Job Printing	5.6	\$922,000	(2.9)%	\$2,649,734	(5.0)%
Restaurants & Bars	5.6	\$41,836,263	0.7%	\$124,068,095	1.7%
Amusements	5.6	\$3,496,294	15.3%	\$11,711,422	0.5%
Commercial Lease	0	\$0	NA	\$0	NA
Rental of Personal					
Property	5.6	\$11,976,627	(5.5)%	\$40,028,075	2.5%
Contracting	5.6	\$48,964,396	14.4%	\$150,014,531	16.4%
Retail	5.6	\$212,870,630	9.8%	\$639,605,362	8.9%
Mining Severance	2.5	\$2,575,971	7.7%	\$6,047,340	(9.6)%
Timber Severance	expired	\$0	NA	\$0	NA
Hotel/Motel	5.5	\$7,548,904	(0.9)%	\$22,319,965	(5.7)%
Membership Camping	expired	\$0	NA	\$0	NA
Use	5.6	\$26,286,806	10.0%	\$76,888,356	6.6%
Jet Use	\$.0305 gal	(\$4,123)	NA	\$24,156	(42.9)%
Rental Occupancy	expired	\$0	NA	\$0	NA
Jet Fuel	\$.03355 gal	\$224,776	8.7%	\$460,325	(40.1)%
Telecomm Devices	1.1	\$398,972	3.0%	\$1,171,501	0.7%
911 Telecomm.	\$0.2	\$1,445,529	(1.5)%	\$4,211,089	2.7%
911 Wireline	expired	\$0	NA	\$162	NA
911 Wireless	expired	\$0	NA	\$1	94.3%
Total		\$427,468,706	6.5%	\$1,280,354,765	6.9%

The Use 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

	September 2013	% Change	Fiscal Year Total	% Change
Transporting	\$2,620,590	(50.4)%	\$8,063,772	(26.3)%
Non-Metal Mining Oil/Gas	\$9,513,526	2.5%	\$30,019,366	5.0%
Utilities	\$1,102,695,667	0.1%	\$3,209,371,096	1.2%
Communications	\$259,204,614	(9.8)%	\$764,625,658	4.7%
Private Car/Pipelines	\$421,990	NA	(\$2,470,441)	NA
Publishing	\$7,624,383	10.2%	\$24,740,803	3.3%
Job Printing	\$18,440,007	(2.9)%	\$52,994,686	(5.0)%
Restaurants & Bars	\$836,725,256	0.7%	\$2,481,361,907	1.7%
Amusements	\$69,925,884	15.3%	\$234,228,441	0.5%
Commercial Lease	\$0	NA	\$0	NA
Rental of Personal Property	\$239,532,053	(5.5)%	\$800,561,011	2.5%
Contracting	\$979,279,677	14.4%	\$3,000,282,374	16.4%
Retail	\$4,257,412,600	9.8%	\$2,792,104,538	8.9%
Mining Severance	\$103,038,834	7.7%	\$241,893,615	(9.6)%
Timber Severance	\$0	NA	\$0	NA
Hotel/Motel	\$137,252,803	(0.9)%	\$405,817,552	(5.7)%
Membership Camping	\$0	NA	\$0	NA
Use Tax	\$528,286,008	10.1%	\$1,546,433,239	6.8%
Rental Occupancy Tax	\$0	NA	\$0	NA
Total	\$8,551,973,893	6.6%	\$25,590,027,617	6.9%

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 September 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 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.

³ 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.

OTHER TAXES

Luxury Taxes

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

	September 2013	September 2012	% Change
Spirituous	\$ 2,186,458	\$ 1,460,268	49.7%
Vinous	\$ 645,159	\$ 792,424	(18.6)%
Malt	\$ 2,626,964	\$ 1,671,801	57.1%
Cigarette*	\$ 23,345,803	\$ 27,113,056	(13.9)%
Other Tobacco	\$ 1,653,937	\$ 1,400,237	18.1%
Tobacco Licenses	\$ 325	\$ 275	18.2%
Total	\$ 30,458,646	\$ 32,438,061	(6.1)%

	Fiscal Year (13/14)	Fiscal Year (12/13)	% Change
Spirituous	\$ 7,396,645	\$ 7,219,192	2.5%
Vinous	\$ 2,900,409	\$ 3,044,846	(4.7)%
Malt	\$ 6,002,864	\$ 5,179,217	15.9%
Cigarette*	\$ 73,637,714	\$ 76,342,660	(3.5)%
Other Tobacco	\$ 4,561,989	\$ 4,637,359	(1.6)%
Tobacco Licenses	\$ 1,625	\$ 1,325	22.6%
Total	\$ 94,501,246	\$ 96,424,599	(1.9)%

*Through September 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:

	September 2013	Fiscal Year (13/14)
Spirituous	\$ 1,530,521	\$ 5,177,651
Vinous	\$ 161,289	\$ 725,100
Malt	\$ 656,741	\$ 1,500,715
Cigarette	\$ 2,848,096	\$ 7,141,186
Other Tobacco	\$ 74,427	\$ 205,290
Tobacco Licenses	\$ 300	\$ 1,525
Total	\$ 5,271,374	\$ 14,751,467

Other dedicated revenues from luxury taxes:

	September 2013	Fiscal Year (13/14)
Corrections Fund	\$ 2,363,666	\$ 6,851,081
Tobacco Tax & Health Care Fund ⁴	\$ 4,898,082	\$ 15,496,646
Tobacco Products Tax Fund ⁵	\$ 7,359,403	\$ 23,258,545
Drug Treatment & Education Fund	\$ 742,034	\$ 2,120,355
Corrections Rev. Fund	\$ 294,642	\$ 845,129
Smoke Free Arizona Fund ⁶	\$ 215,886	\$ 714,825
Early Childhood Development and Health Fund ⁷	\$ 9,313,534	\$ 30,463,099

Bingo Tax

	Monthly	FYTD
September 2013	\$ 43,004	\$ 122,079
September 2012	\$ 24,742	\$ 108,670
% change	73.8%	12.3%

Estate Tax

	Monthly	FYTD
September 2013	\$ 0	\$ 0
September 2012	\$ 0	\$ 0
% change	NA	NA

Unclaimed Property

	Monthly	FYTD
September 2013	\$ (1,692,745)	\$ 2,036,836
September 2012	\$ 4,673,133	\$ 19,346,609
% change	NA	(89.5)%

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
September 2013

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			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
<u>Cochise County</u>			Wickenburg	59,157	6,363
Benson	\$ 47,462	5,105	Youngtown	57,233	6,156
Bisbee	51,831	5,575	<u>Mohave County</u>		
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	<u>Navajo County</u>		
<u>Coconino County</u>			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
<u>Gila County</u>			<u>Pima County</u>		
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	<u>Pinal County</u>		
<u>Graham County</u>			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
<u>Greenlee County</u>			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
<u>La Paz County</u>			Maricopa	404,256	43,482
Parker	\$ 28,663	3,083	Superior	26,376	2,837
Quartzsite	34,185	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 193,724	20,837
Avondale	\$ 708,792	76,238	Patagonia*	13,946	1,500
Buckeye	472,999	50,876	<u>Yavapai County</u>		
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	<u>Yuma County</u>		
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	802,105	93,064
Phoenix	13,440,181	1,445,632	TOTAL		
Queen Creek	245,081	26,361	\$ 46,709,330		5,028,462

*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
September 2013

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,491,948	217,385
Eagar	\$ 33,527	4,885	Surprise	806,538	117,517
St. Johns	23,884	3,480	Tempe	1,109,904	161,719
Springerville	13,459	1,961	Tolleson	44,919	6,545
<u>Cochise County</u>			Wickenburg	43,670	6,363
Benson	\$ 35,036	5,105	Youngtown	42,250	6,156
Bisbee	38,262	5,575	<u>Mohave County</u>		
Douglas	119,268	17,378	Bullhead City	\$ 271,369	39,540
Huachuca City	12,717	1,853	Colorado City	33,087	4,821
Sierra Vista	301,210	43,888	Kingman	192,635	28,068
Tombstone	9,471	1,380	Lake Havasu City	360,501	52,527
Willcox	25,785	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 34,680	5,053
Flagstaff	\$ 452,076	65,870	Pinetop/Lakeside	29,388	4,282
Fredonia	9,018	1,314	Show Low	73,161	10,660
Page	49,737	7,247	Snowflake	38,365	5,590
Tusayan	3,830	558	Taylor	28,221	4,112
Williams	20,747	3,023	Winslow	66,264	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 1,693	7,532	Marana	\$ 239,943	34,961
Hayden	4,543	662	Oro Valley	281,465	41,011
Miami	12,608	1,837	Sahuarita	173,357	25,259
Payson	105,013	15,301	South Tucson	38,791	5,652
Star Valley	15,854	2,310	Tucson	3,569,640	520,116
Winkelman	2,423	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 245,976	35,840
Pima	\$ 16,382	2,387	Casa Grande	333,351	48,571
Safford	65,653	9,566	Coolidge	81,157	11,825
Thatcher	33,389	4,865	Eloy	114,141	16,631
<u>Greenlee County</u>			Florence	175,258	25,536
Clifton	\$ 22,724	3,311	Kearny	13,383	1,950
Duncan	4,777	696	Mammoth	9,787	1,426
<u>La Paz County</u>			Maricopa	298,424	43,482
Parker	\$ 21,159	3,083	Superior	19,471	2,837
Quartzsite	25,236	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 143,008	20,837
Avondale	\$ 523,234	76,238	Patagonia	6,266	913
Buckeye	349,170	50,876	<u>Yavapai County</u>		
Carefree	23,081	3,363	Camp Verde	\$ 74,623	10,873
Cave Creek	34,419	5,015	Chino Valley	74,239	10,817
Chandler	1,620,550	236,123	Clarkdale	28,118	4,097
El Mirage	218,228	31,797	Cottonwood	77,314	11,265
Fountain Hills	154,346	22,489	Dewey-Humboldt	26,725	3,894
Gila Bend	13,191	1,922	Jerome	3,047	444
Gilbert	1,430,647	208,453	Prescott	273,449	39,843
Glendale	1,556,023	226,721	Prescott Valley	266,442	38,822
Goodyear	447,993	65,275	Sedona	68,844	10,031
Guadalupe	37,905	5,523	<u>Yuma County</u>		
Litchfield Park	37,583	5,476	San Luis	\$ 191,544	25,505
Mesa	3,013,210	439,041	Somerton	98,054	14,287
Paradise Valley	87,986	12,820	Wellton	19,780	2,882
Peoria	1,057,373	154,065	Yuma	587,358	93,064
Phoenix	9,921,607	1,445,632	TOTAL		
Queen Creek	180,920	26,361	Distribution	\$ 34,436,803	Population
					5,022,708

TABLE 3
County Tax Collections
September 2013

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$ 107,329								
Cochise		\$ 576,240								
Coconino	\$ 299,376	\$ 1,198,645		\$ 1,198,614						
Gila		\$ 252,019					\$ 258,137			
Graham		\$ 166,194								
Greenlee		\$ 218,907								
La Paz		\$ 84,153	\$ (1)	\$ 84,153	\$ 159,160					
Maricopa				\$ 10,604,390		\$ 394,815	\$ 29,075,841		\$ 1,490,604	\$ 0
Mohave		\$ 538,251								
Navajo		\$ 592,451								
Pima						\$ 108,882	\$ 5,977,741	\$ 5,329		
Pinal		\$ 1,142,101	\$ 227,848				\$ 1,178,426			
Santa Cruz		\$ 209,466		\$ 209,382						
Yavapai		\$ 1,195,560		\$ 597,767						
Yuma	\$ (15)	\$ 851,765	\$ 169,912	\$ 851,766						