



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: December 11, 2008

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

October 2008 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>October 2008</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 199,997,034	\$ 870,470,735
Percent Change	(8.4)	(7.9)
Corporate Income Tax		
Net Collections	\$ 21,161,425	\$ 195,690,596
Percent Change	(62.3)	(34.0)
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 337,313,340	\$ 1,381,021,104
Change	(9.8)	(7.9)
Total Big Three Tax Types		
Net Collections	\$ 558,472,799	\$2,447,183,435
Percent Change	(13.9)	(10.8)

December 2007 was the first month that the department used a new computer system to process individual income tax. Some of the reports necessary to provide Tax Facts information are still under development. Those sections have been pulled from this report. Once the information is available it will be sent out.

We apologize for any inconvenience this may cause.

TAX FACTS

October 2008

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	October 2008	October 2007	% Change
Gross Collections	\$ 53,444,533	\$ 68,191,868	(21.6)
Withholding	274,983,787	280,129,204	(1.8)
Refunds	(67,791,503)	(72,865,251)	(7.0)
Urban Revenue Sharing	(60,639,783)	(57,044,911)	6.3
Net Collections	\$ 199,997,034	\$ 218,410,910	(8.4)
	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% Change
Gross Collections	\$ 212,205,569	\$ 262,671,250	(19.2)
Withholding	1,048,957,347	1,067,390,402	(1.7)
Refunds	(148,133,047)	(156,638,583)	(5.4)
Urban Revenue Sharing	(242,559,133)	(228,179,642)	6.3
Net Collections	\$ 870,470,735	\$ 945,243,427	(7.9)

Federal Employee Retirement Contribution Project (FERC)

Kerr vs. ADOR or FERC, a Supreme Court tax settlement case has resulted in the distribution of eight refunds to individual income taxpayers during October 2008. These refunds totaled \$6,709 for an average of \$839. Attorney payments are not included in the refund amount and total \$1,303 for the month. Refunds issued as a result of the FERC case are not included in the total refunds listed in neither the "Individual Income Tax Receipts" section above nor the "Average Individual Income Tax Refund" section later mentioned in this publication.

*The amount shown as refunded may differ from AFIS totals due to timing issues.

Average Individual Income Tax Refund

Net of Ladewig and FERC refunds.

	Average	Number
2008 CYTD	\$ 704.97	1,820,180
2007 CYTD	\$ 656.45	1,740,943
% Change	7.4	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 2006 through March 2007, \$907.1 million was received for the first quarter of 2006. The latest complete quarter (15 months of information has been compiled) is the third quarter of 2007, which shows an increase of 5.00% in withholding payments over the third quarter of 2006. Growth in quarters for which information is still being gathered is as follows:

4 th Quarter 2007	(1.94%)	3 rd Quarter 2008	(2.22%)
1 st Quarter 2008	(0.23%)	4 th Quarter 2008	6.66%
2 nd Quarter 2008	1.67%		

The current choices for withholding are 0%, 10%, 19%, 23%, 25%, 31% or 37% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Clean Elections

As a result of the November 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 returns filed in 2008.

	October 2008	Calendar Year Total
Check Off	\$ 163,915	\$ 6,258,815
Voluntary Donation	\$ 2,886	\$ 54,607
Number of Returns	21,096	871,746

Contributions on the Individual Income Tax Return

Through October 2008, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Wildlife	11,357	\$ 244,373	\$ 21.52
Child Abuse	11,546	255,906	22.16
Special Olympics	5,258	102,400	19.48
Neighbors Helping	3,085	54,604	17.70
AID to Education	817	98,871	121.02
Domestic Violence Shelter	8,534	194,638	22.81
National Guard Contributions	4,961	128,076	25.82
Veteran's Fund	3,219	71,261	22.14
Democratic Party	1,175	29,120	24.78
Republican Party	639	15,805	24.73
Green Party	28	557	19.89
Libertarian Party	80	1,952	24.40

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	October 2008	October 2007	% Change
Gross Collections	\$38,739,977	\$66,882,299	(42.1)
Refunds	(\$17,578,552)	(\$10,751,410)	63.5
Net Collections	\$21,161,425	\$56,130,889	(62.3)
	Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$238,956,359	\$325,207,342	(26.5)
Refunds	(\$43,265,763)	(\$28,585,520)	51.4
Net Collections	\$195,690,596	\$296,621,822	(34.0)

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.

October 2008	\$22,908,547	Calendar Year Total	\$513,970,313
October 2007	\$43,191,337	Calendar Year Total	\$600,984,806
% Change	(47.0)	% Change	(14.5)

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	% chg
October 2008	159	18	25	5	3	0	210	(16.7)
October 2007	184	22	29	4	13	0	252	
CY 2008	2,726	403	490	87	68	3	3,777	(6.4)
CY 2007	2,908	422	506	99	98	1	4,034	

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

Size of Payment →	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 and more	Total	% chg
October 2008	\$1,681,252	\$1,366,395	\$6,119,686	\$4,232,300	\$6,594,000	\$19,993,633	(48.3)
October 2007	\$1,890,739	\$1,354,585	\$6,270,015	\$2,765,474	\$26,413,004	\$38,693,817	
CY 2008	\$32,254,009	\$27,776,409	\$110,227,023	\$61,725,155	\$199,422,683	\$431,405,279	(12.0)
CY 2007	\$36,547,764	\$29,615,072	\$114,952,553	\$68,587,741	\$240,630,696	\$490,333,826	

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 07/08 by corporate fiscal year. For example, in FY 07/08, 22.7% of the refund dollars paid were for corporate fiscal years ending in 2003 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	03 & Prior	04	05	06	07	08
FY 07/08	22.7%	4.7%	3.2%	57.2%	10.8%	1.4%
Corporate Fiscal Year-End:	04 & Prior	05	06	07	08	09
FY 08/09	11.8%	4.0%	12.2%	68.4%	3.6%	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.

October 2008	\$21,516,496	Calendar Year Total	\$138,310,827
October 2007	\$21,368,099	Calendar Year Total	\$90,757,267
% Change	0.7%	% Change	52.4%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 124,953 corporate returns showing a fiscal year-end of 2006. The type of return received is indicated below:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	221	36,461	75,661	513	12,097
%	0.2	29.2	60.5	0.4	9.7

Through October 2008, 127,859 documents were received for a fiscal year-end of 2007, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	163	34,080	81,315	400	11,901
%	0.1	26.7	63.6	0.3	9.3

The figures for the 2007 returns are most meaningful when compared to 2006 returns received during the same period of time in the previous year. Through October 2007, the Department of Revenue received 114,107 documents with a fiscal year-end of 2006. Compared to 2007 documents, the Department has seen a 12.1% 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 2007/08 is 15.0 of net proceeds from Fiscal Year 2005/06 income tax. Amounts returned for October 2008 are shown on Table 2, 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.

The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	October 2008	October 2007	% change
Distribution Base	\$133,358,923	\$146,487,532	(9.0)
Non shared	261,614,170	292,557,090	(10.6)
Use Tax	29,703,678	30,750,858	(3.4)
Education Tax	49,490,765	54,685,258	(9.5)
Other Revenues	62,060,188	67,437,626	(8.0)
Total Collections	\$536,227,725	\$591,918,364	(9.4)
	Fiscal Year Total (08/09)	Fiscal Year Total (07/08)	% change
Distribution Base	\$544,844,749	\$592,675,844	(8.1)
Non shared	1,073,049,949	1,175,186,011	(8.7)
Use Tax	120,054,201	120,591,838	(0.4)
Education Tax	202,013,197	219,859,192	(8.1)
Other Revenues	250,922,254	269,890,031	(7.0)
Total Collections	\$2,190,884,351	\$2,378,202,916	(7.9)

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 below 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. "Other" revenues are returned to the administering authority.

	October 2008	October 2007	% change
Retained by State	\$337,313,340	\$373,831,498	(9.8)
Returned to Counties	54,023,700	59,342,099	(9.0)
Returned to Cities	33,339,731	36,621,883	(9.0)
Education Tax	49,490,765	54,685,258	(9.5)
Other Revenues	62,060,188	67,437,626	(8.0)
Total Collections	\$536,227,725	\$591,918,364	(9.4)
	Fiscal Year Total (08/09)	Fiscal Year Total (07/08)	% change
Retained by State	\$1,381,021,104	\$1,500,191,747	(7.9)
Returned to Counties	220,716,608	240,092,984	(8.1)
Returned to Cities	136,211,187	148,168,961	(8.1)
Education Tax	202,013,197	219,859,192	(8.1)
Other Revenues	250,922,254	269,890,031	(7.0)
Total Collections	\$2,190,884,351	\$2,378,202,915	(7.9)

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	October 2008	% Chg	Fiscal Year Total	% Chg
Transporting	5.6	\$ 164,909	(47.1)	\$ 752,679	(22.0)
Non-Metal Mining Oil/Gas	3.125	464,942	(41.4)	\$ 1,852,100	(37.7)
Utilities	5.6	46,597,679	(7.2)	\$ 195,430,547	7.2
Communications	5.6	11,608,064	(22.4)	\$ 51,187,498	(15.1)
Private Car/Pipelines	5.6	59,965	(10.7)	\$ 83,425	(76.2)
Publishing	5.6	454,226	(22.3)	\$ 1,564,464	(35.3)
Job Printing	5.6	1,563,485	(1.0)	\$ 5,548,546	(15.5)
Restaurants & Bars	5.6	35,890,003	(7.7)	\$ 143,583,118	(5.0)
Amusements	5.6	3,510,288	(7.1)	\$ 16,349,117	(1.1)
Commercial Lease	0	0	N/A	\$ 21	N/A
Rental of Personal Property	5.6	15,831,675	1.3	\$ 61,856,803	(3.5)
Contracting	5.6	73,159,815	(17.9)	\$ 299,179,515	(18.0)
Retail	5.6	193,279,552	(8.1)	\$ 791,737,368	(8.4)
Mining Severance	2.5	3,025,742	(10.1)	\$ 13,195,799	(12.5)
Timber Severance*	0	(6)	N/A	\$ (273)	N/A
Hotel/Motel	5.5	9,102,068	(3.5)	\$ 34,007,951	(1.6)
Membership Camping*	0	(6)	54.0	\$ (16)	N/A
Use Tax	5.6	29,703,678	(3.4)	\$ 120,054,201	(0.4)
Rental Occupancy Tax*	0	(193)	N/A	\$ (304)	N/A
Jet Fuel		284,151	N/A	\$ 1,277,422	(6.2)
Jet Fuel Use Tax	.0305/.0105 gal	3,639	N/A	\$ 90,545	(48.8)
Telecomm Devices	----	501,663	(12.2)	\$ 2,102,102	(7.2)
911 Telecommunications		1,494,592	8.2	\$ 5,849,641	36.8
911 Wireline	0.20/month per active service	(1,004)	N/A	\$ 553	N/A
911 Wireless	0.20/month per active service	(2,964)	N/A	\$ (9,900)	N/A
Total		\$ 426,695,963	(9.6)	\$ 1,745,692,923	(8.0)

*As of 11/1/06, these categories are no longer subject to county and state tax.

The Use/Use Inventory category shown on the previous page 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

	October 2008	% Chg	Fiscal Year Total	% Chg
Transporting	\$3,307,288	(47.0)	\$15,074,748	(22.0)
Non-Metal Mining Oil/Gas	14,897,167	(41.3)	59,331,982	(37.7)
Utilities	932,772,635	(7.2)	3,910,801,080	7.1
Communications	232,446,151	(22.3)	1,024,532,974	(15.1)
Private Car/Pipelines	1,200,467	(10.7)	1,672,870	(76.2)
Publishing	9,099,006	(22.2)	31,324,753	(35.3)
Job Printing	31,297,591	(0.9)	111,055,505	(15.6)
Restaurants & Bars	718,500,180	(7.7)	2,873,645,469	(5.0)

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.

Transaction Privilege and Severance Tax Taxable Sales By Class continued

	October 2008	% Chg	Fiscal Year Total	% Chg
Amusements	70,296,152	(7.1)	327,219,141	(1.1)
Commercial Lease	12	N/A	704	N/A
Rental of Personal Property	316,926,578	1.3	1,237,982,371	(3.6)
Contracting	1,464,964,495	(17.9)	5,988,792,227	(18.1)
Retail	3,869,885,263	(8.1)	15,846,833,950	(8.4)
Mining Severance	121,219,719	(10.0)	528,328,269	(12.5)
Timber Severance*	0	N/A	(175)	N/A
Hotel/Motel	165,623,564	(3.5)	618,729,915	(1.7)
Membership Camping*	0	N/A	0	N/A
Use Tax	595,658,278	(3.2)	2,410,333,260	(0.3)
Rental Occupancy Tax*	(6,567)	N/A	(10,373)	N/A
Total	\$8,548,087,978	(9.7)	34,985,648,670	(8.1)

*As of 11/1/06, these categories are no longer subject to county and state tax.

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 October 2008 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$ 390,634	0.7	\$ 1,593,570	(6.0)
Coconino	1,396,057	2.6	5,839,138	(7.9)
Cochise	981,761	1.8	3,918,666	(7.4)
Gila	458,000	0.8	1,771,898	(4.8)
Graham	297,841	0.5	1,201,939	1.5
Greenlee	320,752	0.6	1,370,720	(22.7)
La Paz	137,760	0.3	573,185	(8.2)
Maricopa	34,298,543	63.1	140,010,258	(8.5)
Mohave	1,625,497	3.0	6,687,193	(5.5)
Navajo	867,298	1.6	3,568,288	(5.0)
Pima	7,737,797	14.2	31,617,697	(8.3)
Pinal	1,818,744	3.3	7,405,912	(5.4)
Santa Cruz	351,218	0.6	1,454,632	(5.7)
Yavapai	1,919,095	3.5	7,972,069	(8.4)
Yuma	1,422,703	2.6	5,731,444	(3.4)
Total	\$ 54,023,700		\$ 220,716,608	(8.1)

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 October 2008 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during October 2008 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.

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in October 2008. The table compares the receipts to October 2007 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	October 2008		October 2007	% Change
Spirituous	\$ 2,208,667	\$	2,254,060	(2.0)
Vinous	1,026,806		950,979	8.0
Malt	1,983,719		2,046,528	(3.1)
Cigarette	28,131,603		29,920,238	(6.0)
Other Tobacco	1,671,117		1,350,300	23.8
Tobacco Licenses	500		475	5.3
Total	\$ 35,022,412	\$	36,522,580	(4.1)

	Fiscal Year (08/09)		Fiscal Year (07/08)	% Change
Spirituous	\$ 8,770,350	\$	8,212,764	6.8
Vinous	3,729,085		3,482,961	7.1
Malt	7,649,778		8,180,523	(6.5)
Cigarette*	124,878,023		131,611,198	(5.1)
Other Tobacco	5,270,594		5,521,498	(4.5)
Tobacco Licenses	2,075		1,925	7.8
Total	\$ 150,299,906	\$	157,010,869	(4.3)

*Through October 2008, \$401,852.28 of 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:

	October 2008		FY 08/09
Spirituous	\$ 1,546,067	\$	6,139,245
Vinous	256,701		932,270
Malt	495,930		1,912,444
Cigarette	2,416,807		10,189,210
Other Tobacco	75,200		237,177
Tobacco Licenses	500		2,075
Total	\$ 4,791,206	\$	19,412,422

Other dedicated revenues from luxury taxes:

	October 2008		FY08/09	
Corrections Fund	\$	2,324,297	\$	8,954,330
Tobacco Tax & Health Care Fund ²		5,544,847		25,532,305
Tobacco Products Tax Fund ³		8,317,270		38,298,458
Drug Treatment & Education Fund		696,501		2,662,120
Corrections Rev. Fund		276,997		1,059,631
Smoke Free Arizona Fund ⁴		302,101		1,273,651
Early Childhood Development and Health Fund ⁵	\$	12,769,194	\$	53,106,990

Estate Tax

	Monthly		FYTD	
October-08	\$	-	\$	4,196
October-07	\$	(19,314)	\$	234,762
% change		N/A		N/A

Bingo Tax

	Monthly		FYTD	
October-08	\$	51,658	\$	177,689
October-07	\$	57,398	\$	192,524
% change		(10.0)		(7.7)

Unclaimed Property

	Monthly		FYTD	
October-08	\$	18,053,824	\$	20,625,707
October-07	\$	15,294,156	\$	33,511,142
% change		18.0		(38.5)

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

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
October 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	1,089,993	88,265
Eagar	\$55,307	4,435	Tempe	2,069,287	165,796
St. Johns	48,206	3,865	Tolleson	80,831	6,498
Springerville	25,772	2,065	Wickenburg	75,688	6,077
<u>Cochise County</u>			Youngtown	76,293	6,163
Benson	59,198	4,740	<u>Mohave County</u>		
Bisbee	81,957	6,570	Bullhead City	476,291	38,210
Douglas	214,625	17,195	Colorado City	50,799	4,080
Huachuca City	22,840	1,830	Kingman	321,742	25,860
Sierra Vista	544,418	43,690	Lake Havasu City	664,924	53,435
Tombstone	20,086	1,610	<u>Navajo County</u>		
Willcox	48,492	3,885	Holbrook	67,650	5,425
<u>Coconino County</u>			Pinetop-Lakeside	51,896	4,165
Flagstaff	762,420	61,185	Show Low	122,991	9,885
Fredonia*	18,635	1,500	Snowflake	61,537	4,935
Page	88,741	7,110	Taylor	51,010	4,100
Williams	39,216	3,145	Winslow	122,774	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	93,613	7,495	Marana	330,945	26,725
Hayden*	18,603	1,500	Oro Valley	490,498	39,400
Miami	24,414	1,955	Sahuarita	172,406	13,990
Payson	192,333	15,430	South Tucson	70,290	5,630
Star Valley	24,620	2,006	Tucson	6,607,643	529,770
Winkelman*	18,506	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	425,055	34,070
Pima	27,212	2,182	Casa Grande	403,987	32,470
Safford	116,882	9,360	Coolidge	102,085	8,180
Thatcher	56,716	4,550	Eloy	138,792	11,125
<u>Greenlee County</u>			Florence	255,278	20,530
Clifton*	32,425	2,596	Kearny	28,091	2,249
Duncan	18,586	1,500	Mammoth	22,008	1,762
<u>La Paz County</u>			Maricopa	195,562	15,934
Parker	40,938	3,280	Superior	40,643	3,254
Quartzsite	44,912	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	272,457	21,830
Avondale	859,011	69,356	Patagonia*	18,601	1,500
Buckeye	313,658	25,406	<u>Yavapai County</u>		
Carefree	45,850	3,684	Camp Verde	133,743	10,730
Cave Creek	59,303	4,766	Chino Valley	153,040	12,325
Chandler	2,871,546	230,845	Clarkdale	45,908	3,680
El Mirage	394,593	32,061	Cottonwood	135,280	10,860
Fountain Hills	304,989	24,492	Dewey-Humboldt	49,461	4,030
Gila Bend	24,731	1,980	Jerome*	18,481	1,500
Gilbert	2,202,851	177,544	Prescott	507,747	40,770
Glendale	3,022,151	242,369	Prescott Valley	417,183	33,575
Goodyear	571,288	46,213	Sedona	136,420	10,935
Guadalupe	69,313	5,555	<u>Yuma County</u>		
Litchfield Park	56,400	4,528	San Luis	284,751	22,930
Mesa	5,585,935	448,096	Somerton	121,241	9,750
Paradise Valley	173,110	13,863	Wellton	24,575	1,970
Peoria	1,718,984	138,143	Yuma	1,112,937	89,306
Phoenix	18,400,025	1,475,834			
Queen Creek	202,390	16,414			
Scottsdale	2,925,169	234,752	TOTAL	\$60,639,783	4,869,189

*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
October 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	604,916	88,265
Eagar	\$30,395	4,435	Tempe	1,136,267	165,796
Springerville	14,152	2,065	Tolleson	44,533	6,498
St. Johns	26,488	3,865	Wickenburg	41,648	6,077
<u>Cochise County</u>			Youngtown	42,238	6,163
Benson	32,485	4,740	<u>Mohave County</u>		
Bisbee	45,027	6,570	Bullhead City	261,869	38,210
Douglas	117,844	17,195	Colorado City	27,962	4,080
Huachuca City	12,542	1,830	Kingman	177,229	25,860
Sierra Vista	299,425	43,690	Lake Havasu City	366,212	53,435
Tombstone	11,034	1,610	<u>Navajo County</u>		
Willcox	26,625	3,885	Holbrook	37,180	5,425
<u>Coconino County</u>			Pinetop/Lakeside	28,544	4,165
Flagstaff	419,326	61,185	Show Low	67,746	9,885
Fredonia	7,607	1,110	Snowflake	33,822	4,935
Page	48,728	7,110	Taylor	28,099	4,100
Williams	21,554	3,145	Winslow	67,403	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	51,366	7,495	Marana	183,157	26,725
Hayden	6,113	892	Oro Valley	270,024	39,400
Miami	13,398	1,955	Sahuarita	95,879	13,990
Payson	105,748	15,430	South Tucson	38,585	5,630
Star Valley	13,748	2,006	Tucson	3,630,728	529,770
Winkelman	3,036	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	233,496	34,070
Pima	14,954	2,182	Casa Grande	222,530	32,470
Safford	64,148	9,360	Coolidge	56,061	8,180
Thatcher	31,183	4,550	Eloy	76,244	11,125
<u>Greenlee County</u>			Florence	140,700	20,530
Clifton	17,791	2,596	Kearny	15,413	2,249
Duncan	5,565	812	Mammoth	12,076	1,762
<u>La Paz County</u>			Maricopa	109,202	15,934
Parker	22,479	3,280	Superior	22,301	3,254
Quartzsite	24,672	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	149,610	21,830
Avondale	475,325	69,356	Patagonia	6,305	920
Buckeye	174,118	25,406	<u>Yavapai County</u>		
Carefree	25,248	3,684	Camp Verde	73,537	10,730
Cave Creek	32,663	4,766	Chino Valley	84,468	12,325
Chandler	1,582,074	230,845	Clarkdale	25,221	3,680
El Mirage	219,727	32,061	Cottonwood	74,428	10,860
Fountain Hills	167,854	24,492	Dewey-Humboldt	27,619	4,030
Gila Bend	13,570	1,980	Jerome	2,262	330
Gilbert	1,216,781	177,544	Prescott	279,413	40,770
Glendale	1,661,053	242,369	Prescott Valley	230,103	33,575
Goodyear	316,716	46,213	Sedona	74,942	10,935
Guadalupe	38,071	5,555	<u>Yuma County</u>		
Litchfield Park	31,032	4,528	San Luis	157,149	22,930
Mesa	3,070,983	448,096	Somerton	66,821	9,750
Paradise Valley	95,009	13,863	Wellton	13,501	1,970
Peoria	946,750	138,143	Yuma	612,050	89,306
Phoenix	10,114,488	1,475,834			
Queen Creek	112,492	16,414			
Scottsdale	1,608,850	234,752	TOTAL	\$33,339,731	4,864,696

**TABLE 4
County Tax Collections
October 2008**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 133,554							
Cochise		\$ 646,994							
Coconino		\$ 1,115,194	\$ 1,114,457					\$ 278,503	
Gila	\$ 289,590	\$ 279,622							
Graham		\$ 180,153							
Greenlee		\$ 124,410							
La Paz		\$ 73,919	\$ 73,919				\$ (57)		
Maricopa	\$ 29,015,330		\$ 10,430,800	\$ 406,875	\$ 51				\$ 1,360,017
Mohave		\$ 546,138							
Navajo		\$ 586,344							
Pima	\$ 5,712,013			\$ 101,477		\$ 3,187			
Pinal	\$ 1,377,440	\$ 1,334,213					\$ 266,455		
Santa Cruz		\$ 262,686	\$ 263,970						
Yavapai		\$ 1,155,930	\$ 577,960						
Yuma		\$ 960,445	\$ 960,448				\$ 191,479	\$ 6,042	