



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: March 28, 2014

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

OCTOBER 2013 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>October 2013</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 251,327,873	\$ 1,055,776,174
Percent Change	9.0%	6.9%
Corporate Income Tax		
Net Collections	\$ 32,266,053	\$ 165,800,572
Percent Change	17.9%	(18.5)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 328,875,700	\$ 1,334,380,142
Percent Change	8.0%	7.3%
Total Big Three Tax Types		
Net Collections	\$ 612,469,626	\$ 2,555,956,888
Percent Change	9.0%	5.0%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	October 2013	October 2012	% Change
Gross Collections	\$66,530,526	\$46,978,584	41.6%
Withholding	\$302,603,141	\$308,917,217	(2.0)%
Refunds	\$(68,471,464)	\$(79,557,591)	(13.9)%
Urban Revenue Sharing	\$(46,709,330)	\$(42,798,670)	9.1%
Job Creation	\$(2,625,000)	\$(2,625,000)	0.0%
Net Collections	\$251,327,873	\$230,472,899	9.0%

	Fiscal Year Total (13/14)	Fiscal Year Total (12/13)	% Change
Gross Collections	\$216,121,701	\$174,598,188	23.4%
Withholding	\$1,155,047,605	\$1,114,561,775	3.6%
Refunds	\$(117,566,579)	\$(120,020,060)	(2.0)%
Urban Revenue Sharing	\$(187,326,553)	\$(171,194,682)	9.4%
Job Creation	\$(10,500,000)	\$(10,500,000)	0.0%
Net Collections	\$1,055,776,174	\$987,445,221	6.9%

Average Individual Income Tax Refund

	Average	Number
2013 CYTD	\$606.24	1,995,972
2012 CYTD	\$610.94	2,011,494
% Change	(0.77)%	(0.77)%

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 October 2013 for tax year 2012 are as follows:

		Monthly	Cumulative
October 2013	140 ES Payment	\$7,896,730	\$258,873,772
October 2012	140 ES Payment	\$5,945,866	\$229,919,631
	% change	32.8%	12.6%
October 2013	Average Payment	\$489	\$1,435
October 2012	Average Payment	\$378	\$1,313
	% change	29.5%	9.3%
October 2013	Applied Refund	\$66,740,113	\$107,910,167
October 2012	Applied Refund	\$69,489,371	\$109,399,122
	% change	(4.0)%	(1.4)%
October 2013	Monthly Total	\$74,636,843	\$366,783,939
October 2012	Monthly Total	\$75,435,237	\$339,318,753
	% change	(1.1)%	8.1%

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:

4th Quarter 2012	9.95%	1st Quarter 2013	(1.88)%
2nd Quarter 2013	2.60%	3rd Quarter 2013	1.04%
4th Quarter 2013	7.33%		

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

	Number	Amount	Average
Aid to Education	2,931	\$94,181	\$32.13
Child Abuse Prevention	6,723	\$157,745	\$23.46
Domestic Violence Prevention	4,932	\$116,396	\$23.60
I Didn't Pay Enough Fund	441	\$14,788	\$33.53
National Guard Contributions	1,790	\$39,381	\$22.00
Neighbors Helping Neighbors	1,631	\$32,045	\$19.65
Special Olympics	3,085	\$66,188	\$21.45
Wildlife	6,639	\$145,545	\$21.92
Veterans Fund	4,345	\$105,056	\$24.18
Americans Elect Party	5	\$210	\$42.00
Democratic Party	367	\$12,397	\$33.78
Green Party	17	\$372	\$21.88
Libertarian Party	24	\$365	\$15.21
Republican Party	131	\$5,778	\$44.11

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	October 2013	October 2012	% Change
Gross Collections	\$ 42,701,887	\$ 41,787,184	2.2%
Refunds	(10,435,834)	(14,427,659)	(27.7)%
Net Collections	\$ 32,266,053	\$ 27,359,524	17.9%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 214,959,359	\$ 234,982,743	(8.5)%
Refunds	(49,158,787)	(31,506,324)	56.0%
Net Collections	\$ 165,800,572	\$ 203,476,419	(18.5)%

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 2013	\$ 33,163,750	Calendar Year Total	\$ 482,358,943
October 2012	\$ 29,945,473	Calendar Year Total	\$ 489,721,213
% Change	10.8%	% Change	(1.5)%

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
October 2013	188	29	25	4	6	0	252	9.1%
October 2012	176	21	23	6	5	0	231	
CY 2013	3,257	456	524	73	84	0	4,394	6.6%
CY 2012	2,987	436	539	90	71	0	4,123	

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
October 2013	\$ 1,607,078	\$ 1,937,354	\$ 6,297,806	\$ 3,100,000	\$ 18,480,000	\$ 31,422,238	10.3%
October 2012	\$ 1,878,498	\$ 1,449,254	\$ 5,715,119	\$ 5,038,804	\$ 14,399,394	\$ 28,481,069	
CY 2013	\$ 36,395,163	\$ 31,824,959	\$ 117,746,569	\$ 52,773,950	\$ 196,390,457	\$ 435,131,098	3.8%
CY 2012	\$ 33,342,274	\$ 31,088,446	\$ 123,639,299	\$ 62,724,360	\$ 168,225,210	\$ 419,019,589	

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	53.7%	2.4%	7.0%	35.6%	1.3%	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.

October 2013	\$ 24,102,364	Calendar Year Total	\$ 85,543,978
October 2012	\$ 28,764,402	Calendar Year Total	\$ 97,219,240
% Change	(16.2)%	% Change	(12.0)%

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)
#	186	35,776	86,440	806	12,595
%	0.1%	26.3%	63.7%	0.6%	9.3%

Through October 2013, 124,205 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)
#	131	28,437	83,398	548	11,691
%	0.1%	22.9%	67.2%	0.4%	9.4%

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 October 2012, the Department of Revenue received 127,300 documents with a fiscal year-end of 2011. Compared to 2012 documents, the Department has seen a 2.4% **decrease** in the number of corporate returns processed at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2013/14 is 15.0% of net proceeds from Fiscal Year 2011/12 income tax. Amounts returned for October 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.

	October 2013	October 2012	% change
Distribution Base	\$ 135,912,082	\$ 129,470,210	5.0%
Non Shared	\$ 257,178,323	\$ 240,838,563	6.8%
Use Tax	\$ 24,821,300	\$ 18,897,488	31.3%
Education Tax	\$ 48,631,128	\$ 45,368,246	7.2%
Temporary Tax ¹	\$ 732,474	\$ 76,905,196	NA
Other Revenues	\$ 65,509,104	\$ 58,808,031	11.4%
Total Collections	\$ 532,784,411	\$ 570,287,736	(6.6)%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Distribution Base	\$ 549,420,804	\$ 516,899,322	6.3%
Non Shared	\$ 1,043,175,252	\$ 974,458,698	7.1%
Use Tax	\$ 101,709,655	\$ 90,997,353	11.8%
Education Tax	\$ 198,455,560	\$ 184,192,571	7.7%
Temporary Tax	\$ 4,893,449	\$ 311,636,611	NA
Other Revenues	\$ 256,390,040	\$ 236,937,014	8.2%
Total Collections	\$ 2,154,044,760	\$ 2,315,121,569	(7.0)%

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 expired on May

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

31, 2013. Any monies received for the tax from this point is from an older period that was covered by the tax. The "Other" revenues are returned to the administering authority.

	October 2013	October 2012	% change
Retained by State	\$ 328,875,700	\$ 304,390,327	8.0%
Returned to Counties	\$ 55,057,984	\$ 52,448,382	5.0%
Returned to Cities	\$ 33,978,020	\$ 32,367,553	5.0%
Education Tax	\$ 48,631,128	\$ 45,368,246	7.2%
Temporary Tax	\$ 732,474	\$ 76,905,196	NA
Other Revenues	\$ 65,509,104	\$ 58,808,031	11.4%
Total Collections	\$ 532,784,411	\$ 570,287,736	(6.6)%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Retained by State	\$ 1,334,380,142	\$ 1,243,734,627	7.3%
Returned to Counties	\$ 222,570,368	\$ 209,395,915	6.3%
Returned to Cities	\$ 137,355,201	\$ 129,224,830	6.3%
Education Tax	\$ 198,455,560	\$ 184,192,571	7.7%
Temporary Tax	\$ 4,893,449	\$ 311,636,611	NA
Other Revenues	\$ 256,390,040	\$ 236,937,014	8.2%
Total Collections	\$ 2,154,044,760	\$ 2,315,121,569	(7.0)%

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 2013 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 365,536	3.2%	\$ 1,490,189	7.5%
Coconino	\$ 1,619,013	0.4%	\$ 6,798,780	7.1%
Cochise	\$ 970,676	7.3%	\$ 3,829,563	5.1%
Gila	\$ 389,902	-0.2%	\$ 1,640,879	6.4%
Graham	\$ 300,301	6.0%	\$ 1,188,279	6.6%
Greenlee	\$ 402,445	1.8%	\$ 1,701,636	24.1%
La Paz	\$ 167,749	4.2%	\$ 699,327	9.6%
Maricopa	\$ 34,405,748	5.9%	\$ 138,466,082	6.3%
Mohave	\$ 1,587,401	2.2%	\$ 6,443,000	6.7%
Navajo	\$ 881,761	5.2%	\$ 3,618,090	9.0%
Pima	\$ 7,973,206	4.6%	\$ 32,442,649	6.4%
Pinal	\$ 2,245,178	1.8%	\$ 9,115,351	4.7%
Santa Cruz	\$ 332,535	0.6%	\$ 1,393,867	7.1%
Yavapai	\$ 1,988,224	4.2%	\$ 8,062,163	4.7%
Yuma	\$ 1,428,310	2.8%	\$ 5,680,514	3.3%
Total	\$ 55,057,984	5.0%	\$ 222,570,368	6.3%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate²	October 2013	% Change	Fiscal Year Total	% Change
Transporting	5.6	\$127,878	(53.1)%	\$531,067	(35.2)%
Non-Metal Mining					
Oil/Gas	5.6	\$295,576	7.0%	\$1,233,681	5.5%
Utilities	5.6	\$51,977,280	5.9%	\$212,445,835	2.3%
Communications	5.6	\$12,506,737	4.5%	\$50,738,020	4.7%
Private Car/Pipelines	5.6	\$11,591	(48.9)%	\$(111,931)	NA
Publishing	5.6	\$376,402	30.3%	\$1,613,443	8.5%
Job Printing	5.6	\$992,474	(5.5)%	\$3,642,208	(5.1)%
Restaurants & Bars	5.6	\$42,179,259	4.0%	\$166,247,354	2.3%
Amusements	5.6	\$3,265,512	5.4%	\$14,976,935	1.5%
Commercial Lease	0	\$0	NA	\$0	NA
Rental of Personal					
Property	5.6	\$13,547,203	(7.1)%	\$53,575,278	(0.1)%
Contracting	5.6	\$49,198,241	19.5%	\$199,212,772	17.2%
Retail	5.6	\$206,857,008	5.7%	\$846,462,369	8.1%
Mining Severance	2.5	\$2,296,950	(31.2)%	\$8,344,291	(16.8)%
Timber Severance	expired	\$0	NA	\$0	NA
Hotel/Motel	5.5	\$9,071,731	5.7%	\$31,391,696	(2.7)%
Membership Camping	expired	\$0	NA	\$0	NA
Use	5.6	\$24,821,300	31.3%	\$101,709,655	11.8%
Jet Use	\$.0305 gal	\$10,658	(42.8)%	\$34,815	(42.9)%
Rental Occupancy	expired	\$0	NA	\$0	NA
Jet Fuel	\$.03355 gal	\$29,643	(85.6)%	\$489,969	(49.7)%
Telecomm Devices	1.1	\$385,715	35.4%	\$1,557,217	7.6%
911 Telecomm.	\$0.2	\$1,366,177	1.5%	\$5,577,266	2.4%
911 Wireline	expired	\$0	NA	\$162	NA
911 Wireless	expired	\$9	NA	\$10	NA
Total		\$419,317,346	7.3%	\$1,699,672,111	7.0%

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

	October 2013	% Change	Fiscal Year Total	% Change
Transporting	\$2,557,569	(53.1)%	\$10,621,341	(35.2)%
Non-Metal Mining Oil/Gas	\$9,458,438	7.0%	\$39,477,804	5.5%
Utilities	\$1,039,545,594	5.9%	\$4,248,916,690	2.3%
Communications	\$250,134,749	4.5%	\$1,014,760,407	4.7%
Private Car/Pipelines	\$231,821	(48.9)%	\$(2,238,620)	NA
Publishing	\$7,528,049	30.3%	\$32,268,852	8.5%
Job Printing	\$19,849,474	(5.5)%	\$72,844,160	(5.1)%
Restaurants & Bars	\$843,585,180	4.0%	\$3,324,947,087	2.3%
Amusements	\$65,310,249	5.4%	\$299,538,690	1.5%
Commercial Lease	\$0	NA	\$0	NA
Rental of Personal Property	\$270,944,054	(7.1)%	\$1,071,505,065	(0.1)%
Contracting	\$986,101,151	19.7%	\$3,986,383,524	17.2%
Retail	\$4,137,140,729	5.7%	\$16,929,245,268	8.1%
Mining Severance	\$91,878,015	(31.2)%	\$333,771,630	(16.8)%
Timber Severance	\$0	NA	\$0	NA
Hotel/Motel	\$164,940,560	5.7%	\$570,758,112	(2.7)%
Membership Camping	\$0	NA	\$0	NA
Use Tax	\$496,529,312	30.8%	\$2,042,962,552	11.8%
Rental Occupancy Tax	\$0	NA	\$0	NA
Total	\$8,385,734,945	7.0%	\$33,975,762,563	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 October 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.

³These 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 October 2013. The table compares the receipts to October 2012 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	October 2013	October 2012	% Change
Spirituous	\$2,610,735	\$2,277,781	14.6%
Vinous	\$1,111,198	\$1,033,347	7.5%
Malt	\$1,821,663	\$1,859,542	(2.0%)
Cigarette*	\$26,106,361	\$21,242,996	22.9%
Other Tobacco	\$1,503,835	\$1,516,274	(0.8%)
Tobacco Licenses	\$1,248	\$850	46.8%
Total	\$33,155,040	\$27,930,790	18.7%

	Fiscal Year (12/13)	Fiscal Year (11/12)	% Change
Spirituous	\$10,007,380	\$9,496,974	5.4%
Vinous	\$4,011,607	\$4,078,194	(1.6%)
Malt	\$7,824,527	\$7,038,758	11.2%
Cigarette*	\$99,744,075	\$97,757,506	2.0%
Other Tobacco	\$6,065,825	\$6,153,633	(1.4%)
Tobacco Licenses	\$2,873	\$2,175	32.1%
Total	\$127,656,287	\$124,527,240	

*Through October 2013, \$339,650 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 2013	Fiscal Year (13/14)
Spirituous	\$1,827,514	\$7,005,166
Vinous	\$455,416	\$1,002,899
Malt	\$277,799	\$1,956,131
Cigarette	\$2,024,059	\$9,165,244
Other Tobacco	\$67,673	\$272,962
Tobacco Licenses	\$1,248	\$2,773
Total	\$4,653,707	\$19,405,175

Other dedicated revenues from luxury taxes:

	October 2013	Fiscal Year (13/14)
Corrections Fund	\$2,309,210	\$9,160,291
Tobacco Tax & Health Care Fund ⁴	\$5,683,971	\$21,180,617
Tobacco Products Tax Fund ⁵	\$8,525,957	\$31,784,502
Drug Treatment & Education Fund	\$710,667	\$2,831,021
Corrections Rev. Fund	\$283,622	\$1,128,751
Smoke Free Arizona Fund ⁶	\$252,959	\$967,784
Early Childhood Development and Health Fund ⁷	\$10,734,946	\$41,198,045

Bingo Tax

	Monthly	FYTD
October 2013	\$ 56,841	\$ 178,920
October 2012	\$ 52,610	\$ 161,280
% change	8.0%	10.9%

Estate Tax

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

Unclaimed Property

	Monthly	FYTD
October 2013	\$ 4,062,461	\$ 6,099,297
October 2012	\$ 18,631,426	\$ 37,978,035
% change	(78.2)	(83.9)%

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
October 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	60,850	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	4,835,567	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
October 2013

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,470,584	217,385
Eagar	\$ 33,046	4,885	Surprise	794,988	117,517
St. Johns	23,542	3,480	Tempe	1,094,010	161,719
Springerville	13,266	1,961	Tolleson	44,276	6,545
<u>Cochise County</u>			Wickenburg	43,045	6,363
Benson	\$ 34,535	5,105	Youngtown	41,645	6,156
Bisbee	37,714	5,575	<u>Mohave County</u>		
Douglas	117,560	17,378	Bullhead City	\$ 267,483	39,540
Huachuca City	12,535	1,853	Colorado City	32,613	4,821
Sierra Vista	296,897	43,888	Kingman	189,877	28,068
Tombstone	9,336	1,380	Lake Havasu City	355,339	52,527
Willcox	25,416	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 34,183	5,053
Flagstaff	\$ 445,603	65,870	Pinetop/Lakeside	28,967	4,282
Fredonia	8,889	1,314	Show Low	72,114	10,660
Page	49,025	7,247	Snowflake	37,816	5,590
Tusayan	3,775	558	Taylor	27,817	4,112
Williams	20,450	3,023	Winslow	65,315	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 50,953	7,532	Marana	\$ 236,507	34,961
Hayden	4,478	662	Oro Valley	277,435	41,011
Miami	12,427	1,837	Sahuarita	170,874	25,259
Payson	103,509	15,301	South Tucson	38,235	5,652
Star Valley	15,627	2,310	Tucson	3,518,523	520,116
Winkelman	2,388	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 242,453	35,840
Pima	\$ 16,148	2,387	Casa Grande	328,577	48,571
Safford	64,713	9,566	Coolidge	79,995	11,825
Thatcher	32,911	4,865	Eloy	112,507	16,631
<u>Greenlee County</u>			Florence	172,748	25,536
Clifton	\$ 22,399	3,311	Kearny	13,192	1,950
Duncan	4,708	696	Mammoth	9,647	1,426
<u>La Paz County</u>			Maricopa	294,151	43,482
Parker	\$ 20,856	3,083	Superior	19,192	2,837
Quartzsite	24,874	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 140,960	20,837
Avondale	\$ 515,741	76,238	Patagonia	6,176	913
Buckeye	344,170	50,876	<u>Yavapai County</u>		
Carefree	22,750	3,363	Camp Verde	\$ 73,555	10,873
Cave Creek	33,926	5,015	Chino Valley	73,176	10,817
Chandler	1,597,344	236,123	Clarkdale	27,716	4,097
El Mirage	215,103	31,797	Cottonwood	76,206	11,265
Fountain Hills	152,135	22,489	Dewey-Humboldt	26,342	3,894
Gila Bend	13,002	1,922	Jerome	3,004	444
Gilbert	1,410,160	208,453	Prescott	269,533	39,843
Glendale	1,533,741	226,721	Prescott Valley	262,626	38,822
Goodyear	441,578	65,275	Sedona	67,859	10,031
Guadalupe	37,362	5,523	<u>Yuma County</u>		
Litchfield Park	37,044	5,476	San Luis	\$ 188,801	25,505
Mesa	2,970,060	439,041	Somerton	96,650	14,287
Paradise Valley	86,726	12,820	Wellton	19,496	2,882
Peoria	1,042,231	154,065	Yuma	578,448	93,064
Phoenix	9,779,528	1,445,632	TOTAL		
Queen Creek	178,329	26,361	Distribution	\$ 33,943,165	Population
					5,022,708

**TABLE 3
County Tax Collections
October 2013**

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$ 99,889								
Cochise		\$ 617,939								
Coconino	\$ 281,708	\$ 1,127,951		\$ 1,127,830						
Gila		\$ 235,630					\$ 247,063			
Graham		\$ 169,578								
Greenlee		\$ 172,198								
La Paz		\$ 81,160	\$ 2	\$ 81,160	\$ 162,325					
Maricopa				\$ 10,522,928		\$ 374,054	\$ 28,968,518		\$ 1,537,276	\$ 0
Mohave		\$ 499,423								
Navajo		\$ 581,509								
Pima						\$ 105,691	\$ 5,815,967	\$ 7,340		
Pinal		\$ 1,100,771	\$ 219,675				\$ 1,141,480			
Santa Cruz		\$ 198,126		\$ 197,989						
Yavapai		\$ 1,131,357		\$ 565,678						
Yuma	\$ 325	\$ 894,716	\$ 178,475	\$ 894,717						