



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: April 8, 2010

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

NOVEMBER 2009 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>November 2009</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$179,221,891	\$873,127,590
Percent Change	28.3%	(13.6)%
Corporate Income Tax		
Net Collections	\$(77,052,866)	\$49,202,539
Percent Change	N/A	(74.5)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$275,994,428	\$1,419,965,694
Percent Change	(13.1)%	(16.4)%
Total Big Three Tax Types		
Net Collections	\$ 378,163,453	\$2,342,295,823
Percent Change	(16.8)%	(19.3)%

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.

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	November 2009	November 2008	% Change
Gross Collections	\$ 14,278,496	\$ 13,115,668	8.9%
Withholding	250,918,238	251,019,099	0%
Refunds	(33,587,791)	(63,795,799)	(47.4)%
Urban Revenue Sharing	(52,387,052)	(60,639,983)	(13.6)%
Net Collections	\$ 179,221,891	\$ 139,699,184	28.3%

	Fiscal Year Total (FY09/10)	Prior Fiscal Year (FY08/09)	% Change
Gross Collections	\$ 152,571,368	\$ 225,321,237	(32.3)%
Withholding	1,222,708,344	1,229,976,446	(5.9)%
Refunds	(240,216,861)	(211,907,476)	13.4%
Urban Revenue Sharing	(261,935,262)	(303,198,917)	(13.6)%
Net Collections	\$ 873,127,590	\$ 1,010,191,290	(13.6)%

Average Individual Income Tax Refund

	Average	Number
2009 CYTD	\$807.03	1,728,974
2008 CYTD	\$734.26	1,840,144
% Change	9.91%	(6.04)%

"New" Filers in Calendar Year 2008

"New" filer data was not available at the time of publication; therefore, Table 1 is not included in this month's publication.

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 2007 were \$624.1 million, for an average of \$2,577. An additional \$156.2 million in estimated payments came from 2006 tax returns that applied their refunds as a 2007 estimated payment, for an average of \$3,225. Estimated payments received through November 2009 for tax year 2009 are as follows:

		Monthly	Cumulative
November 2009	140 ES Payment	\$ 4,327,545	\$ 184,997,418
November 2008	140 ES Payment	\$ 4,011,316	\$ 324,470,725
	% change	(7.9)%	(43.0)%
November 2009	Average Payment	\$ 1,392	\$ 1,057
November 2008	Average Payment	\$ 656	\$ 1,565
	% change	112.1%	(32.5)%
November 2009	Applied Refund	\$ 13,142,043	\$ 118,593,337
November 2008	Applied Refund	\$ 38,435,538	\$ 121,633,595
	% change	(65.8)%	(2.5)%
November 2009	Monthly Total	\$ 17,469,589	\$ 303,590,755
November 2008	Monthly Total	\$ 42,446,854	\$ 446,104,319
	% change	(58.8)%	(31.9)%

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 2007 through March 2008, \$836.7 million was received for the first quarter of 2007. The latest complete quarter (15 months of information has been compiled) is the third quarter of 2008, which shows an increase of 1.87% in withholding payments over the third quarter of 2007. Growth in quarters for which information is still being gathered is as follows:

4th Quarter 2008	(2.43)%	1st Quarter 2009	(10.16)%
2nd Quarter 2009	(9.85)%	3rd Quarter 2009	(5.97)%
4th Quarter 2009	(4.38)%		

The current choices for withholding are 0%, 11.5%, 21.9%, 26.5%, 28.8%, 35.7% or 42.6% 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 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 returns filed in 2009.

	November 2009	Calendar Year Total
Check Off	\$ 23,020	\$ 6,104,815
Voluntary Donation	\$ 3,652	\$ 58,043
Number of Returns	3,110	848,565

Contributions on the Individual Income Tax Return

Through November 2009, individual income tax return filers have made the following contributions:

	Number	Amount	Average
AID to Education	925	\$ 77,101	\$83.35
Child Abuse	10,179	\$ 238,801	\$23.46
Domestic Violence	7,709	\$ 178,436	\$23.15
National Guard Contributions	3,633	\$ 86,776	\$23.89
Neighbors Helping Neighbors	3,035	\$ 57,562	\$18.97
Special Olympics	4,828	\$ 102,423	\$21.21
Wildlife	9,946	\$ 225,151	\$22.64
Veterans Fund	5,926	\$ 238,845	\$40.30
Democratic Party	560	\$ 17,054	\$30.45
Green Party	46	\$ 684	\$14.87
Libertarian Party	49	\$ 1,870	\$38.16
Republican Party	294	\$ 11,124	\$37.83

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	November 2009	November 2008	% Change
Gross Collections	\$ 16,805,252	\$ 19,710,773	(14.7)%
Refunds	(93,858,118)	(22,199,167)	322.8%
Net Collections	\$ (77,052,866)	\$ (2,488,394)	N/A

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 200,414,461	\$ 258,667,132	(22.5)%
Refunds	(151,211,922)	(65,464,930)	131.0%
Net Collections	\$ 49,202,539	\$ 193,202,202	(74.5)%

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.

November 2009	\$ 8,235,389	Calendar Year Total	\$ 362,869,524
November 2008	\$ 11,043,395	Calendar Year Total	\$ 525,013,708
% Change	25.4%	% Change	(30.9)%

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
November 2009	59	8	10	1	1	0	79	(12.2)%
November 2008	72	7	8	2	1	0	90	
CY 2009	2,208	271	378	66	45	1	2,969	(23.2)%
CY 2008	2,798	410	498	89	69	3	3,867	

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
November 2009	\$479,062	\$504,337	\$2,263,426	\$530,000	\$2,396,000	\$6,172,825	(35.6)%
November 2008	\$663,581	\$511,000	\$1,893,500	\$1,152,500	\$5,366,000	\$9,586,581	
CY 2009	\$23,248,427	\$19,263,570	\$85,343,799	\$47,440,448	\$108,965,400	\$284,261,644	(35.5)%
CY 2008	\$32,917,590	\$28,287,409	\$112,120,523	\$62,877,655	\$204,788,683	\$440,991,860	

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 08/09 by corporate fiscal year. For example, in FY 08/09, 6.2% of the refund dollars paid were for corporate fiscal years ending in 2004 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	04 & Prior	05	06	07	08	09
FY 08/09	6.2%	2.0%	4.6%	70.4%	16.6%	0.2%
Corporate Fiscal Year-End:	05 & Prior	06	07	08	09	10
FY 09/10	12.6%	1.9%	4.3%	79.5%	1.7%	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.

November 2009	\$ 61,768,470	Calendar Year Total	\$190,007,285
November 2008	\$ 30,915,240	Calendar Year Total	\$169,226,067
% Change	99.8%	% Change	12.3%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 133,696 corporate returns showing a fiscal year-end of 2007. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	223	37,192	83,529	587	12,165
%	0.2%	27.8%	62.5%	0.4%	9.1%

Through November 2009, 130,369 documents were received for a fiscal year-end of 2008, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	159	34,987	82,585	428	12,210
%	0.1%	26.8%	63.4%	0.3%	9.4%

The figures for the 2008 returns are most meaningful when compared to 2007 returns received during the same period of time in the previous year. Through November 2008, the Department of Revenue received 131,772 documents with a fiscal year-end of 2007. Compared to 2008 documents, the Department has seen a 1.1% 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 2009/10 is 15.0% of net proceeds from Fiscal Year 2007/08 income tax. Amounts returned for November 2009 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.

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

	November 2009	November 2008	% change
Distribution Base	\$ 114,809,984	\$ 125,842,669	(8.8)%
Non Shared	215,238,556	248,672,365	(13.4)%
Use Tax	21,157,908	25,398,587	(16.7)%
Education Tax	40,664,467	46,449,100	(12.5)%
Other Revenues	52,736,607	59,006,974	(10.6)%
Total Collections	\$ 444,607,522	\$ 505,369,695	(12.0)%
	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% change
Distribution Base	\$ 578,925,129	\$ 670,687,419	(13.7)%
Non Shared	1,109,296,020	1,321,722,314	(16.1)%
Use Tax	110,998,397	145,452,788	(23.7)%
Education Tax	209,406,989	248,462,297	(15.7)%
Other Revenues	266,589,403	309,929,228	(14.0)%
Total Collections	\$ 2,275,215,938	\$ 2,696,254,046	(15.6)%

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.

	November 2009	November 2008	% change
Retained by State	\$ 275,994,428	\$ 317,474,089	(13.1)%
Returned to Counties	46,509,525	50,978,865	(8.8)%
Returned to Cities	28,702,496	31,460,667	(8.8)%
Education Tax	40,664,467	46,449,100	(12.5)%
Other Revenues	52,736,607	59,006,974	(10.6)%
Total Collections	\$ 444,607,522	\$ 505,369,695	(12.0)%
	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% change
Retained by State	\$ 1,419,965,694	\$ 1,698,495,193	(16.4)%
Returned to Counties	234,522,570	271,695,473	(13.7)%
Returned to Cities	144,731,282	167,671,855	(13.7)%
Education Tax	209,406,989	248,462,297	(15.7)%
Other Revenues	266,589,403	309,929,228	(13.9)%
Total Collections	\$ 2,275,215,938	\$ 2,696,254,046	(15.6)%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	November 2009	% Change	Fiscal Year Total	% Change
Transporting	5.6	\$ 192,251	5.4%	\$ 926,446	(0.9)%
Non-Metal Mining					
Oil/Gas	3.125	\$ 332,406	(70.4)%	\$ 1,566,516	(47.3)%
Utilities	5.6	\$ 41,120,860	1.7%	\$ 238,181,555	1.0%
Communications	5.6	\$ 12,163,675	(4.0)%	\$ 57,328,062	(10.2)%
Private Car/Pipelines	5.6	\$8,681	(54.7)%	\$ 24,179	(76.4)%
Publishing	5.6	\$ 491,367	4.8%	\$ 2,050,549	0.8%
Job Printing	5.6	\$ 1,025,725	(36.0)%	\$ 4,720,352	(34.0)%
Restaurants & Bars	5.6	\$ 36,138,914	(3.5)%	\$ 172,735,786	(4.6)%
Amusements	5.6	\$ 3,525,672	(5.8)%	\$ 18,109,237	(8.0)%
Commercial Lease	0	N/A	N/A	N/A	N/A
Rental of Personal Property	5.6	\$ 13,324,172	(17.4)%	\$ 62,876,619	(19.4)%
Contracting	5.6	\$ 39,841,232	(43.9)%	\$ 218,317,439	(41.0)%
Retail	5.6	\$ 169,910,971	(5.0)%	\$ 863,869,071	(11.0)%
Mining Severance	2.5	\$ 2,385,343	141.8%	\$ 10,372,381	(26.9)%
Timber Severance	0	N/A	N/A	N/A	N/A
Hotel/Motel	5.5	\$ 9,804,261	(5.2)%	\$ 38,585,742	(13.0)%
Membership Camping	0	N/A	N/A	N/A	N/A
Use Tax	5.6	\$ 21,075,471	(17.0)%	\$ 111,018,750	(23.7)%
Rental Occupancy Tax	0	\$ 2,225	N/A	\$ 2,154	N/A
Jet Fuel		\$ 501,731	N/A	\$ 1,849,047	72.3%
Jet Fuel Use Tax	.0305/.0105 gal	\$ 22,429	N/A	\$ 144,726	55.0%
Telecomm Devices	---	\$ 479,381	2.8%	\$ 1,531,148	(40.4)%
911 Telecom.	---	\$ 1,502,761	8.2%	\$ 4,452,533	(38.5)%
911 Wireline	0.20/month per active service	\$ 40,997	N/A	\$ 40,641	N/A
911 Wireless	0.20/month per active service	\$ 1,957	N/A	\$ (79,548)	N/A
Total		\$ 353,892,481	(11.9)%	\$ 1,808,630,415	(15.8)%

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

	November 2009	% Change	Fiscal Year Total	% Change
Transporting	\$ 3,845,935	5.2%	\$ 18,539,888	N/A
Non-Metal Mining Oil/Gas	\$ 10,640,065	(70.4)%	\$ 50,153,682	(45.8)%
Utilities	\$ 822,557,714	1.6%	\$ 4,764,785,831	1.1%
Communications	\$ 243,315,591	(4.1)%	\$ 1,146,907,210	(10.9)%
Private Car/Pipelines	\$ 173,840	(54.8)%	\$ 485,474	(83.1)%
Publishing	\$ 9,829,094	4.7%	\$ 41,025,450	2.3%
Job Printing	\$ 20,519,028	(36.1)%	\$ 94,444,270	(32.1)%
Restaurants & Bars	\$ 722,876,174	(3.5)%	\$ 3,455,520,237	(4.4)%
Amusements	\$ 70,522,957	5.7%	\$ 362,262,932	(5.8)%
Commercial Lease	\$ 0	N/A	\$ 139,466	N/A
Rental of Personal Property	\$ 266,528,401	(17.5)%	\$ 1,257,901,952	(16.7)%
Contracting	\$ 800,175,084	(43.8)%	\$ 4,368,972,949	(40.3)%
Retail	\$ 3,398,849,522	(5.1)%	\$ 17,282,559,488	(9.7)%
Mining Severance	\$ 95,437,344	140.8%	\$ 415,089,307	(11.0)%
Timber Severance	\$ 0	N/A	\$ 0	N/A
Hotel/Motel	\$ 161,276,953	(14.3)%	\$ 672,594,233	(15.6)%
Membership Camping	\$ 0	N/A	\$ 1,306	N/A
Use Tax	\$ 423,239,301	(17.1)%	\$ 2,230,247,124	(22.9)%
Rental Occupancy Tax	\$ 0	N/A	\$ (2,954)	N/A
Total	\$ 7,049,787,003	(12.2)%	\$ 36,161,627,846	(15.9)%

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 Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for November 2009 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$ 336,258	(10.4)%	\$ 1,687,873	(14.3)%
Coconino	\$ 1,192,989	(5.2)%	\$ 6,404,808	(9.8)%
Cochise	\$ 834,252	(6.5)%	\$ 4,290,160	(10.8)%
Gila	\$ 335,782	(9.2)%	\$ 1,796,495	(16.1)%
Graham	\$ 272,163	5.9%	\$ 1,317,732	(9.7)%
Greenlee	\$ 288,710	30.4%	\$ 1,307,247	(17.9)%
La Paz	\$ 127,518	(8.3)%	\$ 639,406	(10.2)%
Maricopa	\$ 29,527,250	(9.0)%	\$ 148,146,674	(14.1)%
Mohave	\$ 1,365,897	(12.6)%	\$ 7,224,178	(12.4)%
Navajo	\$ 719,408	(11.0)%	\$ 3,791,389	(13.4)%
Pima	\$ 6,748,223	(8.3)%	\$ 34,005,564	(12.8)%
Pinal	\$ 1,538,616	(11.8)%	\$ 7,720,270	(15.6)%
Santa Cruz	\$ 287,241	(9.0)%	\$ 1,470,943	(16.9)%
Yavapai	\$ 1,686,152	(8.4)%	\$ 8,542,422	(12.9)%
Yuma	\$ 1,249,061	(10.6)%	\$ 6,175,08	(13.4)%
Total	\$ 46,509,525	(8.8)%	\$ 234,522,570	(13.7)%

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 Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for November 2009 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during November 2009 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 November 2009. The table compares the receipts to November 2008 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	November 2009	November 2008	% Change
Spirituos	\$ 2,327,070	\$ 2,693,310	(13.6)%
Vinous	1,127,249	1,183,281	(4.7)%
Malt	1,863,238	1,954,648	(4.7)%
Cigarette	27,160,704	31,082,225	(12.6)%
Other Tobacco	1,275,760	1,281,676	(0.5)%
Tobacco Licenses	425	550	(22.8)%
Total	\$ 33,754,446	\$ 38,195,689	(11.6)%

	Fiscal Year (09/10)	Fiscal Year (08/09)	% Change
Spirituos	\$ 10,224,602	\$ 11,463,660	(10.8)%
Vinous	4,537,084	4,912,367	(7.6)%
Malt	9,443,683	9,604,426	(1.7)%
Cigarette*	131,781,733	155,960,248	(15.5)%
Other Tobacco	6,635,828	6,552,270	1.3%
Tobacco Licenses	3,150	2,625	20.0%
Total	\$ 162,626,080	\$ 188,495,596	(13.7)%

*Through November 2009, \$470,408 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:

	November 2009	Fiscal Year (09/10)
Spirituos	\$ 1,628,949	\$ 7,157,221
Vinous	281,812	1,134,269
Malt	465,809	2,360,920
Cigarette	1,903,733	10,835,782
Other Tobacco	57,409	298,800
Tobacco Licenses	425	3,150
Total	\$ 4,338,137	\$ 21,790,142

Other dedicated revenues from luxury taxes:

	November 2009	Fiscal Year (09/10)
Corrections Fund	\$ 2,290,019	\$10,647,945
Tobacco Tax & Health Care Fund ²	\$ 5,789,149	\$27,868,610
Tobacco Products Tax Fund ³	\$ 8,683,724	\$41,211,878
Drug Treatment & Education Fund	\$ 701,183	\$ 3,232,261
Corrections Rev. Fund	\$ 279,146	\$ 1,285,392
Smoke Free Arizona Fund ⁴	\$ 271,952	\$ 1,313,840
Early Childhood Development and Health Fund ⁵	\$11,401,136	\$55,276,011

Bingo Tax

	Monthly	FYTD
November 2009	\$ 41,500	\$ 209,938
November 2008	\$ 37,470	\$ 215,159
% change	10.8%	(2.4)%

Estate Tax

	Monthly	FYTD
November 2009	\$ 39,278	\$ 333,384
November 2008	\$ 100,117	\$ 104,313
% change	(60.8)%	219.9%

Unclaimed Property

	Monthly	FYTD
November 2009	\$ 25,523,722	\$ 44,809,767
November 2008	\$ 24,630,405	\$ 45,256,112
% change	3.6%	(0.9)%

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

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
November 2009

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$ 949,671	88,265
Eagar	\$ 47,718	4,435	Tempe	\$ 1,783,851	165,796
St. Johns	\$ 41,586	3,865	Tolleson	\$ 69,914	6,498
Springerville	\$ 22,218	2,065	Wickenburg	\$ 65,384	6,077
<u>Cochise County</u>			Youngtown	\$ 66,310	6,163
Benson	\$ 50,999	4,740	<u>Mohave County</u>		
Bisbee	\$ 70,689	6,570	Bullhead City	\$ 411,113	38,210
Douglas	\$ 185,006	17,195	Colorado City	\$ 43,898	4,080
Huachuca City	\$ 19,690	1,830	Kingman	\$ 278,236	25,860
Sierra Vista	\$ 470,074	43,690	Lake Havasu City	\$ 574,924	53,435
Tombstone	\$ 17,323	1,610	<u>Navajo County</u>		
Willcox	\$ 41,800	3,885	Holbrook	\$ 58,369	5,425
<u>Coconino County</u>			Pinetop-Lakeside	\$ 44,813	4,165
Flagstaff	\$ 658,309	61,185	Show Low	\$ 106,354	9,885
Fredonia*	\$ 16,139	1,110	Snowflake	\$ 53,097	4,935
Page	\$ 76,499	7,110	Taylor	\$ 44,113	4,100
Williams	\$ 33,838	3,145	Winslow	\$ 105,818	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 80,641	7,495	Marana	\$ 287,543	26,725
Hayden*	\$ 16,139	892	Oro Valley	\$ 423,917	39,400
Miami	\$ 21,034	1,955	Sahuarita	\$ 150,523	13,990
Payson	\$ 166,016	15,430	South Tucson	\$ 60,575	5,630
Star Valley	\$ 21,583	2,006	Tucson	\$ 5,699,963	529,770
Winkelman*	\$ 16,139	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 366,570	34,070
Pima	\$ 21,389	2,182	Casa Grande	\$ 349,355	32,470
Safford	\$ 100,707	9,360	Coolidge	\$ 88,011	8,180
Thatcher	\$ 48,955	4,550	Eloy	\$ 119,697	11,125
<u>Greenlee County</u>			Florence	\$ 220,889	20,530
Clifton*	\$ 27,931	2,596	Kearny	\$ 24,198	2,249
Duncan	\$ 16,139	812	Mammoth	\$ 18,958	1,762
<u>La Paz County</u>			Maricopa	\$ 171,439	15,934
Parker	\$ 35,291	3,280	Superior	\$ 35,011	3,254
Quartzsite	\$ 38,734	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 234,876	21,830
Avondale	\$ 746,223	69,356	Patagonia*	\$ 16,139	920
Buckeye	\$ 273,351	25,406	<u>Yavapai County</u>		
Carefree	\$ 39,637	3,684	Camp Verde	\$ 115,447	10,730
Cave Creek	\$ 51,279	4,766	Chino Valley	\$ 132,609	12,325
Chandler	\$ 2,483,734	230,845	Clarkdale	\$ 39,594	3,680
El Mirage	\$ 344,954	32,061	Cottonwood	\$ 116,846	10,860
Fountain Hills	\$ 263,517	24,492	Dewey-Humboldt	\$ 43,360	4,030
Gila Bend	\$ 21,303	1,980	Jerome*	\$ 16,139	330
Gilbert	\$ 1,910,252	177,544	Prescott	\$ 438,657	40,770
Glendale	\$ 2,607,725	242,369	Prescott Valley	\$ 361,244	33,575
Goodyear	\$ 497,220	46,213	Sedona	\$ 117,653	10,935
Guadalupe	\$ 59,768	5,555	<u>Yuma County</u>		
Litchfield Park	\$ 48,718	4,528	San Luis	\$ 246,711	22,930
Mesa	\$ 4,821,206	448,096	Somerton	\$ 104,903	9,750
Paradise Valley	\$ 149,156	13,863	Wellton	\$ 21,196	1,970
Peoria	\$ 1,486,324	138,143	Yuma	\$ 960,871	89,306
Phoenix	\$15,878,963	1,475,834			
Queen Creek	\$ 176,603	16,414			
Scottsdale	\$ 2,525,771	234,752	TOTAL	\$52,387,052	4,864,696

*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
November 2009

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$ 520,778	88,265
Eagar	\$ 26,167	4,435	Tempe	\$ 978,223	165,796
St. Johns	\$ 12,184	2,065	Tolleson	\$ 38,339	6,498
Springerville	\$ 22,804	3,865	Wickenburg	\$ 35,855	6,077
<u>Cochise County</u>			Youngtown	\$ 36,363	6,163
Benson	\$ 27,967	4,740	<u>Mohave County</u>		
Bisbee	\$ 38,764	6,570	Bullhead City	\$ 225,445	38,210
Douglas	\$ 101,453	17,195	Colorado City	\$ 24,073	4,080
Huachuca City	\$ 10,797	1,830	Kingman	\$ 152,578	25,860
Sierra Vista	\$ 257,778	43,690	Lake Havasu City	\$ 315,275	53,435
Tombstone	\$ 9,499	1,610	<u>Navajo County</u>		
Willcox	\$ 22,922	3,885	Holbrook	\$ 32,008	5,425
<u>Coconino County</u>			Pinetop/Lakeside	\$ 24,574	4,165
Flagstaff	\$ 361,001	61,185	Show Low	\$ 58,323	9,885
Fredonia	\$ 6,549	1,110	Snowflake	\$ 29,117	4,935
Page	\$ 41,950	7,110	Taylor	\$ 24,191	4,100
Williams	\$ 18,556	3,145	Winslow	\$ 58,028	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 44,222	7,495	Marana	\$ 157,682	26,725
Hayden	\$ 5,263	892	Oro Valley	\$ 232,466	39,400
Miami	\$ 11,535	1,955	Sahuarita	\$ 82,543	13,990
Payson	\$ 91,040	15,430	South Tucson	\$ 33,218	5,630
Star Valley	\$ 11,836	2,006	Tucson	\$3,125,729	529,770
Winkelman	\$ 2,614	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 201,019	34,070
Pima	\$ 12,874	2,182	Casa Grande	\$ 191,578	32,470
Safford	\$ 55,226	9,360	Coolidge	\$ 48,263	8,180
Thatcher	\$ 26,846	4,550	Eloy	\$ 65,639	11,125
<u>Greenlee County</u>			Florence	\$ 121,130	20,530
Clifton	\$ 15,317	2,596	Kearny	\$ 13,269	2,249
Duncan	\$ 4,791	812	Mammoth	\$ 10,396	1,762
<u>La Paz County</u>			Maricopa	\$ 94,013	15,934
Parker	\$ 19,353	3,280	Superior	\$ 19,199	3,254
Quartzsite	\$ 21,241	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 128,801	21,830
Avondale	\$ 409,212	69,356	Patagonia	\$ 5,428	920
Buckeye	\$ 149,900	25,406	<u>Yavapai County</u>		
Carefree	\$ 21,736	3,684	Camp Verde	\$ 63,309	10,730
Cave Creek	\$ 28,120	4,766	Chino Valley	\$ 72,720	12,325
Chandler	\$ 1,362,023	230,845	Clarkdale	\$ 21,713	3,680
El Mirage	\$ 189,165	32,061	Cottonwood	\$ 64,076	10,860
Fountain Hills	\$ 144,507	24,492	Dewey-Humboldt	\$ 23,778	4,030
Gila Bend	\$ 11,682	1,980	Jerome	\$ 1,947	330
Gilbert	\$ 1,047,538	177,544	Prescott	\$ 240,550	40,770
Glendale	\$ 1,430,016	242,369	Prescott Valley	\$ 198,098	33,575
Goodyear	\$ 272,664	46,213	Sedona	\$ 64,518	10,935
Guadalupe	\$ 32,775	5,555	<u>Yuma County</u>		
Litchfield Park	\$ 26,716	4,528	San Luis	\$ 135,291	22,930
Mesa	\$ 2,643,839	448,096	Somerton	\$ 57,527	9,750
Paradise Valley	\$ 81,794	13,863	Wellton	\$ 11,623	1,970
Peoria	\$ 815,066	138,143	Yuma	\$ 526,920	89,306
Phoenix	\$ 8,707,660	1,475,834			
Queen Creek	\$ 96,845	16,414			
Scottsdale	\$ 1,385,075	234,752	TOTAL	\$ 28,702,496	\$ 4,864,696

**TABLE 4
County Tax Collections
November 2009**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 120,651							
Cochise		\$ 550,830							
Coconino		\$ 904,000	\$ 898,011					\$ 225,757	
Gila	\$ 213,300	\$ 205,139							
Graham		\$ 142,925							
Greenlee		\$ 73,135							
La Paz		\$ 76,745	\$ 76,745				\$ 2		
Maricopa	\$24,245,187		\$ 8,707,970	\$ 370,967					\$ 1,785,272
Mohave		\$ 446,142							
Navajo		\$ 459,972							
Pima	\$ 4,978,709			\$ 117,251		\$ 16,251			
Pinal	\$ 1,040,309	\$ 1,003,100					\$ 199,127		
Santa Cruz		\$ 185,696	\$ 185,274						
Yavapai		\$ 964,575	\$ 482,276						
Yuma		\$ 824,014	\$ 824,017				\$ 165,503	\$ (5,717)	