



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: February 28, 2011

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

NOVEMBER 2010 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>November 2010</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 226,692,825	\$ 1,054,434,473
Percent Change	26.5%	20.8%
Corporate Income Tax		
Net Collections	\$ (37,178,120)	\$ 142,222,084
Percent Change	(51.7)%	NA
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 286,485,609	\$ 1,410,306,045
Percent Change	3.8%	(0.7)%
Total Big Three Tax Types		
Net Collections	\$ 476,000,314	\$ 2,606,962,602
Percent Change	25.9%	11.3%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	November 2010	November 2009	% Change
Gross Collections	\$ 11,753,618	\$ 14,278,496	(17.7)%
Withholding	270,305,611	250,918,238	7.7%
Refunds	(15,865,860)	(33,587,791)	(52.8)%
Urban Revenue Sharing	(39,500,543)	(52,387,052)	(24.6)%
Net Collections	\$ 226,692,825	\$ 179,221,891	26.5%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% Change
Gross Collections	\$ 149,588,632	\$ 152,571,368	(2.0)%
Withholding	1,282,512,525	1,222,708,344	4.9%
Refunds	(180,163,967)	(240,216,861)	(25.0)%
Urban Revenue Sharing	(197,502,717)	(261,935,262)	(24.6)%
Net Collections	\$ 1,054,434,473	\$ 873,127,590	20.8%

Average Individual Income Tax Refund

	Average	Number
2010 CYTD	\$ 754.42	1,729,418
2009 CYTD	\$ 807.25	1,730,491
% Change	(6.54)%	(0.06)%

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 2008 were \$541.0 million, for an average of \$1,978. An additional \$144.6 million in estimated payments came from 2007 tax returns that applied their refunds as a 2008 estimated payment, for an average of \$2,981. Estimated payments received through November 2010 for tax year 2010 are as follows:

		Monthly	Cumulative
November 2010	140 ES Payment	\$ 4,692,712	\$ 196,712,549
November 2009	140 ES Payment	\$ 9,208,685	\$ 235,440,071
	% change	(49.0)%	(16.4)%
November 2010	Average Payment	\$ 1,942	\$ 1,220
November 2009	Average Payment	\$ 2,855	\$ 1,335
	% change	(32.0)%	(8.6)%
November 2010	Applied Refund	\$ 5,395,583	\$ 114,916,675
November 2009	Applied Refund	\$ 13,142,043	\$ 118,593,337
	% change	(58.9)%	(3.1)%
November 2010	Monthly Total	\$ 10,088,295	\$ 311,629,224
November 2009	Monthly Total	\$ 22,350,728	\$ 354,033,408
	% change	(54.9)%	(12.0)%

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 2008 through March 2009, \$834.6 million was received for the first quarter of 2008. The latest complete quarter (15 months of information has been compiled) is the third quarter of 2009, which shows a decrease of 5.70% in withholding payments over the third quarter of 2008. Growth in quarters for which information is still being gathered is as follows:

4th Quarter 2009	(2.77)%	1st Quarter 2010	(1.54)%
2nd Quarter 2010	1.16%	3rd Quarter 2010	6.03%
4th Quarter 2010	7.85%		

Effective July 1, 2010, the state withholding tables calculate Arizona withholding as a percentage of gross taxable wages. The new withholding rates are 0%, 1.3%, 1.8%, 2.7%, 3.6%, 4.2% or 5.1%. 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 2010.

	November 2010	Calendar Year Total
Check Off	\$ 18,290	\$ 5,888,540
Voluntary Donation	\$ 418	\$ 54,662
Number of Returns	2,537	814,965

Contributions on the Individual Income Tax Return

Through November 2010, individual income tax return filers have made the following contributions:

	Number	Amount	Average
AID to Education	1,137	\$ 83,168	\$ 73.15
Child Abuse Prevention	8,863	\$ 213,396	\$ 24.08
Domestic Violence Prevention	6,615	\$ 162,313	\$ 24.54
National Guard Contributions	2,838	\$ 70,553	\$ 24.86
Neighbors Helping Neighbors	2,431	\$ 49,651	\$ 20.42
Special Olympics	4,144	\$ 98,717	\$ 23.82
Wildlife	8,663	\$ 200,143	\$ 23.10
Veterans Fund	4,376	\$ 98,080	\$ 22.41
Democratic Party	428	\$ 15,613	\$ 36.48
Green Party	35	\$ 582	\$ 16.63
Libertarian Party	44	\$ 1,706	\$ 38.77
Republican Party	228	\$ 9,177	\$ 40.25

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	November 2010	November 2009	% Change
Gross Collections	\$ 9,402,696	\$ 16,805,252	(44.0)%
Refunds	\$ (46,580,816)	\$ (93,858,118)	(50.4)%
Net Collections	\$ (37,178,120)	\$ (77,052,866)	(51.7)%
	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 217,797,653	\$ 200,414,461	8.7%
Refunds	\$ (75,575,569)	\$ (151,211,922)	(50.0)%
Net Collections	\$ 142,222,084	\$ 49,202,539	N/A

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 2010	\$ 6,474,260	Calendar Year Total	\$ 410,204,059
November 2009	\$ 8,235,389	Calendar Year Total	\$ 362,869,524
% Change	(21.4)%	% Change	13.0%

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 2010	59	4	10	0	1	0	74	(6.3)%
November 2009	59	8	10	1	1	0	79	
CY 2010	2,294	370	416	81	63	0	3,224	8.6%
CY 2009	2,208	271	378	66	45	1	2,969	

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 2010	\$ 598,964	\$ 289,616	\$ 2,179,500	\$ 0	\$ 2,050,000	\$ 5,118,080	(17.1)%
November 2009	\$ 479,062	\$ 504,337	\$ 2,263,426	\$ 530,000	\$ 2,396,000	\$ 6,172,825	
CY 2010	\$ 24,746,935	\$ 25,864,371	\$ 94,959,002	\$ 57,317,712	\$ 137,523,948	\$ 340,411,968	19.8%
CY 2009	\$ 23,248,427	\$ 19,263,570	\$ 85,343,799	\$ 47,440,448	\$ 108,965,400	\$ 284,261,644	

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 09/10 by corporate fiscal year. For example, in FY 09/10, 13.2% of the refund dollars paid were for corporate fiscal years ending in 2005 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	05 & Prior	06	07	08	09	10
FY 09/10	13.2%	4.9%	6.7%	69.4%	5.7%	0.1%
Corporate Fiscal Year-End:	06 & Prior	07	08	09	10	11
FY 10/11	25.6%	5.8%	1.6%	62.9%	4.1%	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 2010	\$ 93,439,049	Calendar Year Total	\$ 240,760,118
November 2009	\$ 61,768,470	Calendar Year Total	\$ 190,007,285
% Change	51.3%	% Change	26.7%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 133,808 corporate returns showing a fiscal year-end of 2008. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	216	36,016	84,601	611	12,364
%	0.2%	26.9%	63.2%	0.5%	9.2%

Through November 2010, 131,714 documents were received for a fiscal year-end of 2009, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	183	34,220	84,705	556	12,050
%	0.1%	26.0%	64.3%	0.4%	9.2%

The figures for the 2009 returns are most meaningful when compared to 2008 returns received during the same period of time in the previous year. Through November 2009, the Department of Revenue received 130,369 documents with a fiscal year-end of 2008. Compared to 2009 documents, the Department has seen a 1.0% **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 2010/11 is 15.0% of net proceeds from Fiscal Year 2008/09 income tax. Amounts returned for November 2010 are shown on Table 2 located at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

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

	November 2010	November 2009	% change
Distribution Base	\$ 116,966,680	\$ 114,809,984	1.9%
Non Shared	\$ 220,493,658	\$ 215,238,556	2.4%
Use Tax	\$ 25,650,144	\$ 21,157,908	21.2%
Education Tax	\$ 41,350,288	\$ 40,664,467	1.7%
Temporary Tax	\$ 66,653,153	-----	N/A
Other Revenues	\$ 53,546,242	\$ 52,736,607	1.5%
Total Collections	\$ 524,660,164	\$ 444,607,522	18.0%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Distribution Base	\$ 578,431,570	\$ 578,925,129	(0.1)%
Non Shared	\$ 1,098,051,073	\$ 1,109,296,020	(1.0)%
Use Tax	\$ 112,753,923	\$ 110,998,397	1.6%
Education Tax	\$ 207,353,856	\$ 209,406,989	(1.0)%
Temporary Tax	\$ 327,907,726	-----	N/A
Other Revenues	\$ 263,211,834	\$ 266,589,403	(1.3)%
Total Collections	\$ 2,587,709,982	\$ 2,275,215,938	13.7%

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non-shared revenue and use tax is deposited into the general fund. Therefore, the "Retained by State" figure presented on the next page includes all non-shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The education tax is distributed in accordance with Proposition 301. Temporary Tax is in accordance with Proposition 100 passed in May 2010, resulting in an additional 1% being added to most business classifications. The Temporary Tax is scheduled to expire on May 31, 2013. "Other" revenues are returned to the administering authority.

	November 2010	November 2009	% change
Retained by State	\$ 286,485,609	\$ 275,994,428	3.8%
Returned to Counties	\$ 47,383,202	\$ 46,509,525	(84.1)%
Returned to Cities	\$ 29,241,670	\$ 28,702,496	1.9%
Education Tax	\$ 41,350,288	\$ 40,664,467	1.7%
Temporary Tax	\$ 66,653,153	-----	N/A
Other Revenues	\$ 53,546,242	\$ 52,736,607	1.5%
Total Collections	\$ 524,660,164	\$ 444,607,522	9.0%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Retained by State	\$ 1,410,306,045	\$ 1,419,965,694	(0.7)%
Returned to Counties	\$ 234,322,629	\$ 234,522,570	(17.1)%
Returned to Cities	\$ 144,607,893	\$ 144,731,282	(0.1)%
Education Tax	\$ 207,353,856	\$ 209,406,989	(1.0)%
Temporary Tax	\$ 327,907,726	-----	N/A
Other Revenues	\$ 263,211,834	\$ 266,589,403	(1.3)%
Total Collections	\$ 2,587,709,982	\$ 2,275,215,938	12.0%

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 November 2010 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$ 330,823	(1.6)%	\$ 1,591,905	(5.7)%
Coconino	\$ 1,223,598	2.6%	\$ 6,497,832	1.5%
Cochise	\$ 817,479	(2.0)%	\$ 4,266,785	(0.5)%
Gila	\$ 348,489	3.8%	\$ 1,763,271	(1.8)%
Graham	\$ 253,670	(6.8)%	\$ 1,219,274	(7.5)%
Greenlee	\$ 344,602	19.4%	\$ 1,461,584	11.8%
La Paz	\$ 124,378	(2.5)%	\$ 624,593	(2.3)%
Maricopa	\$ 29,995,314	1.6%	\$ 147,956,393	(0.1)%
Mohave	\$ 1,376,849	0.8%	\$ 6,991,781	(3.2)%
Navajo	\$ 750,449	4.3%	\$ 3,839,929	1.3%
Pima	\$ 6,886,739	2.1%	\$ 34,321,250	0.9%
Pinal	\$ 1,556,425	1.2%	\$ 7,574,925	(1.9)%
Santa Cruz	\$ 295,439	2.9%	\$ 1,471,327	0%
Yavapai	\$ 1,733,169	2.8%	\$ 8,554,433	0.1%
Yuma	\$ 1,345,780	7.7%	\$ 6,187,346	0.2%
Total	\$ 47,383,202	1.9%	\$ 234,322,629	(0.1)%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	November 2010	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 143,401	(25.4)%	\$ 754,174	(18.6)%
Non-Metal Mining					
Oil/Gas	3.125	\$ 247,431	(25.6)%	\$ 1,356,772	(13.4)%
Utilities	6.6	\$ 43,705,038	6.3%	\$ 238,971,725	0.3%
Communications	6.6	\$ 13,030,147	7.1%	\$ 64,102,794	11.8%
Private					
Car/Pipelines	6.6	\$ 15,681	80.6%	\$ 40,988	69.5%
Publishing	6.6	\$ 405,672	(17.4)%	\$ 1,903,487	(7.2)%
Job Printing	6.6	\$ 1,067,512	4.1%	\$ 5,318,059	12.7%
Restaurants & Bars	6.6	\$ 37,954,587	5.0%	\$ 177,470,539	2.7%
Amusements	6.6	\$ 3,305,110	(6.3)%	\$ 16,657,976	(8.0)%
Commercial Lease	0	\$ (9)	N/A	\$ (9)	N/A
Rental of Personal Property	6.6	\$ 12,481,066	(6.3)%	\$ 61,309,546	(2.5)%
Contracting	6.6	\$ 41,755,776	4.4%	\$ 192,304,186	(11.9)%
Retail	6.6	\$ 169,699,922	(0.1)%	\$ 861,902,010	(0.2)%
Mining Severance	2.5	\$ 3,191,253	33.8%	\$ 12,527,527	20.8%
Timber Severance	0	\$ 0	N/A	\$ 734	N/A
Hotel/Motel	6.5	\$ 9,571,639	7.9%	\$ 39,140,229	5.8%
Membership					
Camping	0	\$ 0	N/A	\$ 36	(38.4)%
Use Tax	6.6	\$ 25,650,144	21.2%	\$ 112,753,923	1.5%
Rental Occupancy Tax	0	\$ 0	N/A	\$ 2,119	(1.6)%
Jet Fuel		\$ 355,469	(29.2)%	\$ 1,910,475	6.3%
Jet Fuel Use Tax	.0305/.0105 gal	\$ 2,837	(87.4)%	\$ (9,264)	N/A
Telecomm Devices	----	\$ 455,982	(4.9)%	\$ 2,272,219	(11.6)%
911 Telecom.	----	\$ 1,322,832	(12.0)%	\$ 6,683,581	(3.7)%
911 Wireline	0.20/month per active service	\$ 0	N/A	\$ 1,568	N/A
911 Wireless	0.20/month per active service	\$ 0	N/A	\$ 418	N/A
Total		\$ 364,361,491	3.2%	\$ 1,797,375,813	(0.7)%

The Use/Use Inventory category shown on page six includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the department.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

	November 2010	% Change	Fiscal Year Total	% Change
Transporting	\$ 2,868,013	(25.4)%	\$ 15,083,502	(18.6)%
Non-Metal Mining Oil/Gas	\$ 7,917,802	(25.6)%	\$ 43,416,705	(13.4)%
Utilities	\$ 874,100,763	6.3%	\$ 4,779,434,499	0.3%
Communications	\$ 260,602,946	7.1%	\$ 1,282,983,090	11.9%
Private Car/Pipelines	\$ 313,616	80.4%	\$ 819,757	68.9%
Publishing	\$ 8,113,439	(17.5)%	\$ 38,069,746	(7.2)%
Job Printing	\$ 21,350,234	4.1%	\$ 106,361,185	12.6%
Restaurants & Bars	\$ 759,009,717	5.0%	\$ 3,549,328,746	2.7%
Amusements	\$ 66,102,194	(6.3)%	\$ 333,159,519	(8.0)%
Commercial Lease	\$ (437)	N/A	\$ (437)	N/A
Rental of Personal				
Property	\$ 249,621,314	(6.3)%	\$ 1,226,190,020	(2.5)%
Contracting	\$ 835,115,526	4.4%	\$ 3,846,083,631	(12.0)%
Retail	\$ 3,393,991,294	(0.1)%	\$ 17,236,812,603	(0.3)%
Mining Severance	\$ 127,650,120	33.8%	\$ 501,101,090	20.7%
Timber Severance	\$ 0	N/A	\$ 345	N/A
Hotel/Motel	\$ 174,029,802	7.9%	\$ 711,640,520	5.6%
Membership Camping	\$ 0	N/A	\$ 728	(44.3)%
Use Tax	\$ 513,029,341	21.2%	\$ 2,265,882,947	1.6%
Rental Occupancy Tax	\$ (3)	N/A	\$ 70,622	N/A
Total	\$ 7,293,815,683	3.5%	\$ 35,936,438,817	(0.6)%

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 cannot 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 November 2010 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 and returned to the counties are shown on Table 4, attached to this report. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge in Pima County is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in November 2010. The table compares the receipts to November 2009 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	November 2010	November 2009	% Change
Spirituos	\$ 2,400,618	\$ 2,327,070	3.2%
Vinous	\$ 1,124,625	\$ 1,127,249	(0.2)%
Malt	\$ 1,416,575	\$ 1,863,237	(24.0)%
Cigarette	\$ 27,094,279	\$ 27,160,703	(0.2)%
Other Tobacco	\$ 1,850,832	\$ 1,275,760	45.1%
Tobacco Licenses	\$ 550	\$ 425	29.4%
Total	\$ 33,887,479	\$ 33,754,624	3.9%

	Fiscal Year (10/11)	Fiscal Year (09/10)	% Change
Spirituos	\$ 10,310,560	\$ 10,224,602	0.8%
Vinous	\$ 4,707,068	\$ 4,537,084	3.7%
Malt	\$ 8,632,150	\$ 9,443,683	(8.6)%
Cigarette*	\$ 129,417,826	\$ 131,781,733	(1.8)%
Other Tobacco	\$ 7,458,573	\$ 6,635,828	12.4%
Tobacco Licenses	\$ 2,660	\$ 3,200	(16.9)%
Total	\$ 160,528,837	\$ 162,626,130	(1.3)%

*Through November 2010, \$336,600 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 2010	Fiscal Year (10/11)
Spirituos	\$ 1,680,433	\$ 7,217,392
Vinous	\$ 281,156	\$ 1,176,765
Malt	\$ 354,144	\$ 2,158,037
Cigarette	\$ 2,456,702	\$ 10,243,608
Other Tobacco	\$ 83,287	\$ 335,636
Tobacco Licenses	\$ 500	\$ 2,535
Total	\$ 4,856,222	\$ 21,133,973

Other dedicated revenues from luxury taxes:

	November 2010	Fiscal Year (10/11)
Corrections Fund	\$ 2,082,235	\$ 10,332,404
Tobacco Tax & Health Care Fund ²	\$ 6,012,115	\$ 27,861,801
Tobacco Products Tax Fund ³	\$ 9,125,479	\$ 41,909,787
Drug Treatment & Education Fund	\$ 625,459	\$ 3,122,799
Corrections Rev. Fund	\$ 249,903	\$ 1,243,062
Smoke Free Arizona Fund ⁴	\$ 248,224	\$ 1,265,046
Early Childhood Development and Health Fund ⁵	\$10,687,793	\$ 53,659,841

Bingo Tax

	Monthly	FYTD
November 2010	\$ 37,128	\$ 200,531
November 2009	\$ 41,500	\$ 209,939
% change	(10.5)%	(4.5)%

Estate Tax

	Monthly	FYTD
November 2010	\$ 0	\$ 437,372
November 2009	\$ 39,278	\$ 333,384
% change	N/A	31.2%

Unclaimed Property

	Monthly	FYTD
November 2010	\$ 34,001,123	\$ 61,261,497
November 2009	\$ 25,523,722	\$ 44,809,766
% change	33.2%	36.7%

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 2010

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,904,093	234,752
Eagar	\$ 35,973	4,435	Surprise	715,925	88,265
St. Johns	31,349	3,865	Tempe	1,344,785	165,796
Springerville	16,749	2,065	Tolleson	52,706	6,498
<u>Cochise County</u>			Wickenburg	49,291.05	6,077
Benson	\$ 38,447	4,740	Youngtown	49,989	6,163
Bisbee	53,290	6,570	<u>Mohave County</u>		
Douglas	139,470	17,195	Bullhead City	\$ 309,924	38,210
Huachuca City	14,843	1,830	Colorado City	33,093	4,080
Sierra Vista	354,373	43,690	Kingman	209,753	25,860
Tombstone	8,706	1,610	Lake Havasu City	433,416	53,435
Willcox	31,512	3,885	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 44,003	5,425
Flagstaff	\$ 496,277	61,185	Pinetop-Lakeside	33,783	4,165
Fredonia*	12,167	1,500	Show Low	80,178	9,885
Page	57,670	7,110	Snowflake	40,028	4,935
Tusayan*	12,167	1,500	Taylor	33,255	4,100
Williams	25,509	3,145	Winslow	79,773	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 60,793	7,495	Marana	\$ 216,769	26,725
Hayden*	12,167	1,500	Oro Valley	319,577	39,400
Miami	15,857	1,955	Sahuarita	113,474	13,990
Payson	125,154	15,430	South Tucson	45,665	5,630
Star Valley	16,271	2,006	Tucson	4,297,008	529,770
Winkelman*	12,167	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 276,345	34,070
Pima	\$ 16,132	2,182	Casa Grande	263,367	32,470
Safford	75,920	9,360	Coolidge	66,349	8,180
Thatcher	36,905	4,550	Eloy	90,236	11,125
<u>Greenlee County</u>			Florence	166,521	20,530
Clifton	\$ 21,056	2,596	Kearny	18,242	2,249
Duncan*	12,167	1,500	Mammoth	14,292	1,762
<u>La Paz County</u>			Maricopa	129,242	15,934
Parker	\$ 26,604	3,280	Superior	26,293	3,254
Quartzsite	29,200	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 177,065	21,830
Avondale	\$ 562,552	69,356	Patagonia*	12,167	1,500
Buckeye	206,070	25,406	<u>Yavapai County</u>		
Carefree	29,881	3,684	Camp Verde	\$ 87,032	10,730
Cave Creek	38,657	4,766	Chino Valley	99,969	12,325
Chandler	1,872,403	230,845	Clarkdale	29,849	3,680
El Mirage	260,049	32,061	Cottonwood	88,086	10,860
Fountain Hills	198,657	24,492	Dewey-Humboldt	32,688	4,030
Gila Bend	16,060	1,980	Jerome*	12,167	1,500
Gilbert	1,440,074	177,544	Prescott	330,689	40,770
Glendale	1,965,875	242,369	Prescott Valley	272,330	33,575
Goodyear	374,837	46,213	Sedona	88,695	10,935
Guadalupe	45,057	5,555	<u>Yuma County</u>		
Litchfield Park	36,727	4,528	San Luis	\$ 185,987	22,930
Mesa	3,634,544	448,096	Somerton	79,083	9,750
Paradise Valley	112,444	13,863	Wellton	15,979	1,970
Peoria	1,120,489	138,143	Yuma	724,368	89,306
Phoenix	11,970,612	1,475,834	TOTAL	\$ 39,500,543	4,867,970
Queen Creek	133,135	16,414			

*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 2010

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	1,410,932	234,752
Eagar	\$ 26,656	4,435	Surprise	\$ 530,500	88,265
St. Johns	23,230	3,865	Tempe	996,485	165,796
Springerville	12,411	2,065	Tolleson	39,055	6,498
<u>Cochise County</u>			Wickenburg	36,525	6,077
Benson	\$ 28,489	4,740	Youngtown	37,042	6,163
Bisbee	39,488	6,570	<u>Mohave County</u>		
Douglas	103,347	17,195	Bullhead City	\$ 229,654	38,210
Huachuca City	10,999	1,830	Colorado City	24,522	4,080
Sierra Vista	262,590	43,690	Kingman	155,427	25,860
Tombstone	9,677	1,610	Lake Havasu City	321,161	53,435
Willcox	23,350	3,885	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 32,606	5,425
Flagstaff	\$ 367,741	61,185	Pinetop/Lakeside	25,033	4,165
Fredonia	6,671	1,110	Show Low	59,412	9,885
Page	42,733	7,110	Snowflake	29,661	4,935
Tusayan	3,354	558	Taylor	24,642	4,100
Williams	18,902	3,145	Winslow	59,111	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 45,047	7,495	Marana	\$ 160,625	26,725
Hayden	5,361	892	Oro Valley	236,806	39,400
Miami	11,750	1,955	Sahuarita	84,084	13,990
Payson	92,739	15,430	South Tucson	33,838	5,630
Star Valley	12,057	2,006	Tucson	3,184,080	529,770
Winkelman	2,663	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 204,771	34,070
Pima	\$ 13,114	2,182	Casa Grande	195,155	32,470
Safford	56,256	9,360	Coolidge	49,164	8,180
Thatcher	27,347	4,550	Eloy	66,865	11,125
<u>Greenlee County</u>			Florence	123,392	20,530
Clifton	\$ 15,603	2,596	Kearny	13,517	2,249
Duncan	4,880	812	Mammoth	10,590	1,762
<u>La Paz County</u>			Maricopa	95,768	15,934
Parker	\$ 19,714	3,280	Superior	19,558	3,254
Quartzsite	21,637	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 131,205	21,830
Avondale	\$ 416,851	69,356	Patagonia	5,529	920
Buckeye	152,698	25,406	<u>Yavapai County</u>		
Carefree	22,142	3,684	Camp Verde	\$ 64,491	10,730
Cave Creek	28,645	4,766	Chino Valley	74,077	12,325
Chandler	1,387,449	230,845	Clarkdale	22,118	3,680
El Mirage	192,696	32,061	Cottonwood	65,272	10,860
Fountain Hills	147,204	24,492	Dewey-Humboldt	24,222	4,030
Gila Bend	11,900	1,980	Jerome	1,983	330
Gilbert	1,067,094	177,544	Prescott	245,040	40,770
Glendale	1,456,712	242,369	Prescott Valley	201,796	33,575
Goodyear	277,754	46,213	Sedona	65,723	10,935
Guadalupe	33,387	5,555	<u>Yuma County</u>		
Litchfield Park	27,215	4,528	San Luis	\$ 137,816	22,930
Mesa	2,693,195	448,096	Somerton	58,600	9,750
Paradise Valley	83,321	13,863	Wellton	11,840	1,970
Peoria	830,282	138,143	Yuma	536,756	89,306
Phoenix	8,870,215	1,475,834	TOTAL		
Queen Creek	98,653	16,414	\$ 29,241,670	4,865,254	

TABLE 4
County Tax Collections
November 2010

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 98,161							
Cochise		\$ 527,122							
Coconino		\$ 946,608	\$ 946,189					\$ 236,328	
Gila	\$ 237,090	\$ 231,231							
Graham		\$ 129,092							
Greenlee		\$ 110,829							
La Paz		\$ 67,072	\$ 67,071						
Maricopa	\$ 24,431,466		\$ 8,789,001	\$ 430,977	\$ 5				\$ 1,778,628
Mohave		\$ 450,353							
Navajo		\$ 490,376							
Pima	\$ 5,114,787			\$ 112,623		\$ 11,734			
Pinal	\$ 1,000,432	\$ 960,107					\$ 190,964		
Santa Cruz		\$ 195,587	\$ 196,310						
Yavapai		\$ 950,675	\$ 475,262						
Yuma		\$ 1,049,870	\$ 1,049,722				\$ 209,276	\$ 8,535	