



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: January 9, 2012

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

NOVEMBER 2011 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>November 2011</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 218,515,861	\$ 1,189,674,304
Percent Change	(3.6)%	12.8%
Corporate Income Tax		
Net Collections	\$ (5,833,080)	\$ 196,287,422
Percent Change	(84.3)%	38.0%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 286,297,169	\$ 1,492,174,822
Percent Change	(0.1)%	5.8%
Total Big Three Tax Types		
Net Collections	\$ 498,979,950	\$ 2,878,136,548
Percent Change	4.8%	10.4%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	November 2011	November 2010	% Change
Gross Collections	\$ 15,341,441	\$ 11,753,618	30.5%
Withholding	263,550,348	270,305,611	(2.5)%
Refunds	(22,382,307)	(15,865,860)	41.1%
Urban Revenue Sharing	(35,368,620)	(39,500,543)	(10.5)%
Job Creation	(2,625,000)	0	N/A
Net Collections	\$ 218,515,861	\$ 226,692,825	(3.6)%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% Change
Gross Collections	\$ 180,716,228	\$ 149,588,632	20.8%
Withholding	1,335,384,054	1,282,512,525	4.1%
Refunds	(136,457,877)	(180,163,967)	(24.3)%
Urban Revenue Sharing	(176,843,101)	(197,502,717)	(10.5)%
Job Creation	(13,125,000)	0	N/A
Net Collections	\$ 1,189,674,304	\$ 1,054,434,473	12.8%

Average Individual Income Tax Refund

	Average	Number
2011 CYTD	\$ 608.74	1,937,228
2010 CYTD	\$ 754.42	1,729,418
% Change	(19.31)%	12.02%

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 2009 were \$379.6 million, for an average of \$1,667. An additional \$133.8 million in estimated payments came from 2008 tax returns that applied their refunds as a 2009 estimated payment, for an average of \$2,567. Estimated payments received through November 2011 for tax year 2011 are as follows:

		Monthly	Cumulative
November 2011	140 ES Payment	\$ 4,381,643	\$ 217,312,672
November 2010	140 ES Payment	\$ 4,692,712	\$ 196,712,549
	% change	(6.6)%	10.5%
November 2011	Average Payment	\$ 1,343	\$ 1,305
November 2010	Average Payment	\$ 1,942	\$ 1,220
	% change	(30.9)%	7.0%
November 2011	Applied Refund	\$ 15,173,979	\$ 110,880,137
November 2010	Applied Refund	\$ 5,395,583	\$ 114,916,675
	% change	181.2%	(3.5)%
November 2011	Monthly Total	\$ 19,555,622	\$ 328,192,809
November 2010	Monthly Total	\$ 10,088,295	\$ 311,629,224
	% change	93.8%	5.3%

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 2010 through March 2011, \$738.6 million was received for the first quarter of 2010. The latest complete quarter (15 months of information has been compiled) is the third quarter of 2010, which shows an increase of 5.71% in withholding payments over the third quarter of 2009. Growth in quarters for which information is still being gathered is as follows:

4th Quarter 2010	6.20%	1st Quarter 2011	9.36%
2nd Quarter 2011	13.54%	3rd Quarter 2011	5.20%
4th Quarter 2011	(4.31)%		

Beginning July 1, 2010, the state withholding tables calculate Arizona withholding as a percentage of gross taxable wages. The withholding rates were revised effective January 1, 2011. The new 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.

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 individual income tax returns filed in 2011.

	November 2011	Calendar Year Total
Check Off	\$ 21,990	\$ 6,128,080
Voluntary Donation	\$ 1,188	\$ 49,761
Number of Returns	3,011	849,095

Contributions on the Individual Income Tax Return

Through November 2011, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Aid to Education	983	\$ 86,278	\$ 87.77
Child Abuse Prevention	7,720	\$ 172,394	\$ 22.33
Domestic Violence Prevention	5,685	\$ 132,313	\$ 23.27
I Didn't Pay Enough Fund	497	\$ 17,641	\$ 35.49
National Guard Contributions	2,305	\$ 55,274	\$ 23.98
Neighbors Helping Neighbors	2,016	\$ 37,687	\$ 18.69
Special Olympics	3,598	\$ 80,206	\$ 22.29
Wildlife	8,013	\$ 171,233	\$ 21.37
Veterans Fund	4,191	\$ 108,245	\$ 25.83
Democratic Party	331	\$ 11,199	\$ 33.83
Green Party	21	\$ 439	\$ 20.90
Libertarian Party	29	\$ 547	\$ 18.86
Republican Party	163	\$ 10,392	\$ 63.75

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	November 2011	November 2010	% Change
Gross Collections	\$ 24,880,266	\$ 9,402,696	164.6%
Refunds	\$ (30,713,346)	\$ (46,580,816)	(34.1)%
Net Collections	\$ (5,833,080)	\$ (37,178,120)	(84.3)%
	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 256,671,535	\$ 217,797,652	17.8%
Refunds	\$ (60,384,112)	\$ (75,575,569)	(20.1)%
Net Collections	\$ 196,287,422	\$ 142,222,084	38.0%

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.

November 2011	\$ 18,167,114	Calendar Year Total	\$ 459,262,734
November 2010	\$ 6,474,260	Calendar Year Total	\$ 410,204,059
% Change	180.6%	% Change	12.0%

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 2011	69	7	13	4	1	0	94	27.0%
November 2010	59	4	10	0	1	0	74	
CY 2011	2,741	375	485	71	72	0	3,744	16.1%
CY 2010	2,294	370	416	81	63	0	3,224	

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 2011	\$ 561,544	\$ 474,900	\$ 3,334,329	\$ 3,095,549	\$ 8,776,000	\$ 16,242,322	217.4%
November 2010	\$ 598,964	\$ 289,616	\$ 2,179,500	\$ 0	\$ 2,050,000	\$ 5,118,080	
CY 2011	\$ 29,179,410	\$ 26,538,325	\$ 113,903,479	\$ 49,637,945	\$ 168,246,139	\$ 387,505,298	13.8%
CY 2010	\$ 24,746,935	\$ 25,864,371	\$ 94,959,002	\$ 57,317,712	\$ 137,523,948	\$ 340,411,968	

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 10/11 by corporate fiscal year. For example, in FY 10/11, 29.6% of the refund dollars paid were for corporate fiscal years ending in 2006 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	06 & Prior	07	08	09	10	11
FY 10/11	29.6%	6.6%	5.4%	45.2%	12.7%	0.5%
Corporate Fiscal Year-End:	07 & Prior	08	09	10	11	12
FY 11/12	16.8%	1.4%	14.2%	64.8%	2.8%	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 2011	\$119,922,475	Calendar Year Total	\$246,558,515
November 2010	\$93,439,049	Calendar Year Total	\$240,760,118
% Change	28.3%	% Change	2.4%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 136,692 corporate returns showing a fiscal year-end of 2009. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	229	35,812	87,492	680	12,479
%	0.2%	26.2%	64.0%	0.5%	9.1%

Through November 2011, 131,858 documents were received for a fiscal year-end of 2010, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	161	34,698	84,280	571	12,148
%	0.1%	26.3%	63.9%	0.5%	9.2%

The figures for the 2010 returns are most meaningful when compared to 2009 returns received during the same period of time in the previous year. Through November 2010, the Department of Revenue received 131,714 documents with a fiscal year-end of 2009. Compared to 2010 documents, the Department has seen a 0.1% **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 2011/12 is 15.0% of net proceeds from Fiscal Year 2009/10 income tax. Amounts returned for November 2011 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 2011	November 2010	% change
Distribution Base	\$ 121,940,870	\$ 116,966,680	4.3%
Non Shared	\$ 224,372,602	\$ 220,493,658	1.8%
Use Tax	\$ 19,867,161	\$ 25,650,144	(22.5)%
Education Tax	\$ 42,419,473	\$ 41,350,288	2.6%
Temporary Tax	\$ 70,971,858	\$ 66,653,153	6.5%
Other Revenues	\$ 55,015,334	\$ 53,546,242	2.7%
Total Collections	\$ 534,587,298	\$ 524,660,164	1.9%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Distribution Base	\$ 621,954,055	\$ 578,431,570	7.5%
Non Shared	\$ 1,163,978,459	\$ 1,098,051,073	6.0%
Use Tax	\$ 113,684,410	\$ 112,753,923	0.8%
Education Tax	\$ 220,640,552	\$ 207,353,856	6.4%
Temporary Tax	\$ 367,342,555	\$ 327,907,726	12.0%
Other Revenues	\$ 279,489,597	\$ 263,211,834	6.2%
Total Collections	\$ 2,767,089,628	\$ 2,587,709,982	6.9%

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 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 2011	November 2010	% change
Retained by State	\$ 286,297,169	\$ 286,485,609	(0.1)%
Returned to Counties	\$ 49,398,247	\$ 47,383,202	4.3%
Returned to Cities	\$ 30,485,218	\$ 29,241,670	4.3%
Education Tax	\$ 42,419,473	\$ 41,350,288	2.6%
Temporary Tax	\$ 70,971,858	\$ 66,653,153	6.5%
Other Revenues	\$ 55,015,334	\$ 53,546,242	2.7%
Total Collections	\$ 534,587,298	\$ 524,660,164	1.9%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Retained by State	\$ 1,492,174,822	\$ 1,410,306,045	5.8%
Returned to Counties	\$ 251,953,588	\$ 234,322,629	7.5%
Returned to Cities	\$ 155,488,514	\$ 144,607,893	7.5%
Education Tax	\$ 220,640,552	\$ 207,353,856	6.4%
Temporary Tax	\$ 367,342,555	\$ 327,907,726	12.0%
Other Revenues	\$ 279,489,597	\$ 263,211,834	6.2%
Total Collections	\$ 2,767,089,628	\$ 2,587,709,982	6.9%

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 2011 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 320,208	(3.2)%	\$ 1,681,105	5.6%
Coconino	\$ 1,407,574	15.0%	\$ 7,247,118	11.5%
Cochise	\$ 863,152	5.6%	\$ 4,369,213	2.4%
Gila	\$ 358,548	2.9%	\$ 1,870,012	6.1%
Graham	\$ 275,075	8.4%	\$ 1,402,403	15.0%
Greenlee	\$ 334,181	(3.0)%	\$ 1,880,327	28.6%
La Paz	\$ 150,298	20.8%	\$ 703,290	12.6%
Maricopa	\$ 30,778,291	2.6%	\$ 157,418,979	6.4%
Mohave	\$ 1,381,960	0.4%	\$ 6,872,316	(1.7)%
Navajo	\$ 775,630	3.4%	\$ 4,029,153	4.9%
Pima	\$ 7,196,281	4.5%	\$ 36,570,593	6.6%
Pinal	\$ 2,071,631	33.1%	\$ 10,522,534	38.9%
Santa Cruz	\$ 318,052	7.7%	\$ 1,595,223	8.4%
Yavapai	\$ 1,812,341	4.6%	\$ 9,271,259	8.4%
Yuma	\$ 1,355,024	0.7%	\$ 6,520,063	5.4%
Total	\$ 49,398,247	4.3%	\$ 251,953,588	7.5%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	November 2011	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 147,643	3.0%	\$ 1,045,397	38.9%
Non-Metal Mining					
Oil/Gas	3.125	\$ 244,236	(1.3)%	\$ 1,459,326	7.6%
Utilities	6.6	\$ 39,337,786	(10.0)%	\$ 238,675,346	(0.1)%
Communications	6.6	\$ 12,833,202	(1.5)%	\$ 64,047,682	(0.1)%
Private					
Car/Pipelines	6.6	\$ 901	NA	\$ 19,997	(51.2)%
Publishing	6.6	\$ 391,949	(3.4)%	\$ 1,851,146	(2.7)%
Job Printing	6.6	\$ 1,130,663	5.9%	\$ 5,022,047	(5.6)%
Restaurants & Bars	6.6	\$ 39,804,779	4.9%	\$ 190,852,802	7.5%
Amusements	6.6	\$ 3,089,274	(6.5)%	\$ 18,174,816	9.1%
Commercial Lease	0	\$ -	NA	\$ -	NA
Rental of Personal					
Property	6.6	\$ 14,919,562	19.5%	\$ 64,285,930	4.9%
Contracting	6.6	\$ 39,475,981	(5.5)%	\$ 207,518,021	7.9%
Retail	6.6	\$ 182,002,277	7.2%	\$ 930,400,454	7.9%
Mining Severance	2.5	\$ 2,974,142	(6.8)%	\$ 18,828,780	50.3%
Timber Severance	0	\$ -	NA	\$ -	NA
Hotel/Motel	6.5	\$ 9,589,822	0.2%	\$ 41,374,690	5.7%
Membership					
Camping	0	\$ -	NA	\$ -	NA
Use Tax	6.6	\$ 19,867,161	(22.5)%	\$ 113,684,410	0.8%
Rental Occupancy					
Tax	0	\$ (1)	NA	\$ 53,968	NA
Jet Fuel		\$ 273,314	(23.1)%	\$ (76)	NA
Jet Fuel Use Tax	\$.0305/.0105 gal	\$ 26,007	NA	\$ 1,446,594	(24.3)%
Telecomm					
Devices	----	\$ 397,785	(12.8)%	\$ 2,093,076	(7.9)%
911 Telecom.	----	\$ 1,360,731	2.9%	\$ 6,802,993	1.8%
911 Wireline	\$0.20/month per active service	\$ -	NA	\$ (780)	NA
911 Wireless	\$0.20/month per active service	\$ 2	NA	\$ 73	NA
Total		\$ 367,867,217	1.0%	\$ 1,907,636,691	6.1%

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 2011	% Change	Fiscal Year Total	% Change
Transporting	\$ 2,952,864	(32.6)%	\$ 20,964,464	25.6%
Non-Metal Mining Oil/Gas	\$ 7,815,541	0.4%	\$ 46,698,428	12.3%
Utilities	\$ 786,755,713	23.0%	\$ 4,773,506,915	3.9%
Communications	\$ 256,664,036	4.4%	\$ 1,280,953,631	1.5%
Private Car/Pipelines	\$ 18,012	NA	\$ 399,946	(22.7)%
Publishing	\$ 7,838,990	(13.2)%	\$ 37,022,911	(9.2)%
Job Printing	\$ 22,613,262	10.2%	\$ 100,440,932	(4.2)%
Restaurants & Bars	\$ 796,095,582	11.5%	\$ 3,817,056,418	7.5%
Amusements	\$ 61,785,489	(20.8)%	\$ 363,496,311	7.6%
Commercial Lease	\$ 0	NA	\$ 0	NA
Rental of Personal Property	\$ 298,390,704	20.7%	\$ 1,285,799,469	5.2%
Contracting	\$ 789,519,629	12.8%	\$ 4,150,403,072	10.4%
Retail	\$ 3,640,033,867	(5.1)%	\$ 18,607,988,232	6.3%
Mining Severance	\$ 118,965,688	(5.5)%	\$ 753,151,202	40.8%
Timber Severance	\$ 0	NA	\$ 0	NA
Hotel/Motel	\$ 174,360,397	12.7%	\$ 752,266,641	4.1%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 398,929,710	46.6%	\$ 2,278,695,097	8.2%
Rental Occupancy Tax	\$ (36)	NA	\$ (2,529)	NA
Total	\$ 7,362,739,447	4.4%	\$ 38,268,841,141	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 November 2011 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during January 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 2011. The table compares the receipts to September and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	November 2011	November 2010	% Change
Spirituos	\$ 1,747,881	\$ 2,400,618	(27.2)%
Vinous	\$ 1,228,208	\$ 1,124,625	9.2%
Malt	\$ 1,504,531	\$ 1,416,575	6.2%
Cigarette	\$ 22,970,422	\$ 27,094,279	(15.2)%
Other Tobacco	\$ 1,651,509	\$ 1,850,832	(10.8)%
Tobacco Licenses	\$ 500	\$ 550	(9.1)%
Total	\$ 29,103,051	\$ 33,887,479	(14.1)%

	Fiscal Year (10/11)	Fiscal Year (09/10)	% Change
Spirituos	\$ 12,539,013	\$ 10,310,560	21.6%
Vinous	\$ 5,978,833	\$ 4,707,068	27.0%
Malt	\$ 8,661,895	\$ 8,632,150	0.3%
Cigarette*	\$ 126,932,924	\$ 129,417,826	(1.9)%
Other Tobacco	\$ 8,228,613	\$ 7,458,573	10.3%
Tobacco Licenses	\$ 3,050	\$ 2,660	14.7%
Total	\$ 162,344,328	\$ 160,528,837	1.1%

*Through November 2011, \$339,800 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 2011	Fiscal Year (11/12)
Spirituos	\$ 1,223,516	\$ 8,777,309
Vinous	\$ 307,051	\$ 1,494,706
Malt	\$ 376,133	\$ 2,165,473
Cigarette	\$ 4,687,704	\$ 10,396,142
Other Tobacco	\$ 74,318	\$ 370,288
Tobacco Licenses	\$ 500	\$ 2,975
Total	\$ 6,669,222	\$ 23,206,893

Other dedicated revenues from luxury taxes:

	November 2011	Fiscal Year (11/12)
Corrections Fund	\$ 1,995,398	\$ 11,483,096
Tobacco Tax & Health Care Fund ²	\$ 4,197,145	\$ 26,678,473
Tobacco Products Tax Fund ³	\$ 6,295,718	\$ 40,017,711
Drug Treatment & Education Fund	\$ 614,245	\$ 3,513,062
Corrections Rev. Fund	\$ 243,728	\$ 1,401,022
Smoke Free Arizona Fund ⁴	\$ 205,134	\$ 1,284,641
Early Childhood Development and Health Fund ⁵	\$ 8,882,461	\$ 54,759,357

Bingo Tax

	Monthly	FYTD
November 2011	\$ 35,087	\$ 197,948
November 2010	\$ 37,128	\$ 200,531
% change	(5.5)%	(1.3)%

Estate Tax

	Monthly	FYTD
November 2011	\$ 0	\$ 200,825
November 2010	\$ 0	\$ 437,372
% change	NA	(54.1)%

Unclaimed Property

	Monthly	FYTD
November 2011	\$ 35,967,321	\$ 53,199,904
November 2010	\$ 34,001,123	\$ 61,261,497
% change	5.7%	(13.1)%

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 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,529,018	217,385
Eagar	\$ 34,360	4,885	Surprise	\$ 826,578	117,517
St. Johns	\$ 24,477	3,480	Tempe	\$ 1,137,481	161,719
Springerville	\$ 13,793	1,961	Tolleson	\$ 46,035	6,545
<u>Cochise County</u>			Wickenburg	\$ 44,755	6,363
Benson	\$ 35,907	5,105	Youngtown	\$ 43,299	6,156
Bisbee	\$ 39,213	5,575	<u>Mohave County</u>		
Douglas	\$ 122,231	17,378	Bullhead City	\$ 278,112	39,540
Huachuca City	\$ 13,033	1,853	Colorado City	\$ 33,909	4,821
Sierra Vista	\$ 308,694	43,888	Kingman	\$ 197,421	28,068
Tombstone	\$ 10,551	1,500	Lake Havasu City	\$ 369,458	52,527
Willcox	\$ 26,426	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 35,541	5,053
Flagstaff	\$ 463,309	65,870	Pinetop-Lakeside	\$ 30,118	4,282
Fredonia*	\$ 10,551	1,500	Show Low	\$ 74,979	10,660
Page	\$ 50,973	7,247	Snowflake	\$ 39,318	5,590
Tusayan*	\$ 10,551	1,500	Taylor	\$ 28,923	4,112
Williams	\$ 21,263	3,145	Winslow	\$ 67,910	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 52,978	7,532	Marana	\$ 245,905	34,961
Hayden*	\$ 10,551	1,500	Oro Valley	\$ 288,458	41,011
Miami	\$ 12,921	1,837	Sahuarita	\$ 177,664	25,259
Payson	\$ 107,622	15,301	South Tucson	\$ 39,754	5,652
Star Valley	\$ 16,248	2,310	Tucson	\$ 3,658,332	520,116
Winkelman*	\$ 10,551	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 252,087	35,840
Pima	\$ 16,789	2,387	Casa Grande	\$ 341,633	48,571
Safford	\$ 67,284	9,566	Coolidge	\$ 83,173	11,825
Thatcher	\$ 34,219	4,865	Eloy	\$ 116,977	16,631
<u>Greenlee County</u>			Florence	\$ 179,612	25,536
Clifton	\$ 23,289	3,311	Kearny	\$ 13,716	1,950
Duncan*	\$ 10,551	1,500	Mammoth	\$ 10,551	1,500
<u>La Paz County</u>			Maricopa	\$ 305,839	43,482
Parker	\$ 21,685	3,083	Superior	\$ 19,955	2,837
Quartzsite	\$ 25,863	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 146,561	20,837
Avondale	\$ 536,234	76,238	Patagonia*	\$ 10,551	1,500
Buckeye	\$ 357,846	50,876	<u>Yavapai County</u>		
Carefree	\$ 23,654	3,363	Camp Verde	\$ 76,477	10,873
Cave Creek	\$ 35,274	5,015	Chino Valley	\$ 76,083	10,817
Chandler	\$ 1,660,815	236,123	Clarkdale	\$ 28,817	4,097
El Mirage	\$ 223,650	31,797	Cottonwood	\$ 79,234	11,265
Fountain Hills	\$ 158,181	22,489	Dewey-Humboldt	\$ 27,389	3,894
Gila Bend	\$ 13,519	1,922	Jerome*	\$ 10,551	1,500
Gilbert	\$ 1,466,193	208,453	Prescott	\$ 280,243	39,843
Glendale	\$ 1,594,684	226,721	Prescott Valley	\$ 273,062	38,822
Goodyear	\$ 459,124	65,275	Sedona	\$ 70,555	10,031
Guadalupe	\$ 38,847	5,523	<u>Yuma County</u>		
Litchfield Park	\$ 38,516	5,476	San Luis	\$ 179,394	25,505
Mesa	\$ 3,088,076	439,041	Somerton	\$ 100,490	14,287
Paradise Valley	\$ 90,172	12,820	Wellton	\$ 20,271	2,882
Peoria	\$ 1,083,645	154,065	Yuma	\$ 654,583	93,064
Phoenix	\$ 10,168,121	1,445,632	TOTAL	\$ 35,368,620	5,028,462
Queen Creek	\$ 185,415	26,361			

*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 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,319,414	217,385
Eagar	\$ 29,649	4,885	Surprise	\$ 713,267	117,517
St. Johns	\$ 11,902	3,480	Tempe	\$ 981,550	161,719
Springerville	\$ 21,122	1,961	Tolleson	\$ 39,725	6,545
<u>Cochise County</u>			Wickenburg	\$ 38,620	6,363
Benson	\$ 30,985	5,105	Youngtown	\$ 37,364	6,156
Bisbee	\$ 33,837	5,575	<u>Mohave County</u>		
Douglas	\$ 105,475	17,378	Bullhead City	\$ 239,987	39,540
Huachuca City	\$ 11,247	1,853	Colorado City	\$ 29,261	4,821
Sierra Vista	\$ 266,377	43,888	Kingman	\$ 170,358	28,068
Tombstone	\$ 8,376	1,380	Lake Havasu City	\$ 318,811	52,527
Willcox	\$ 22,803	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 30,669	5,053
Flagstaff	\$ 399,797	65,870	Pinetop/Lakeside	\$ 25,990	4,282
Fredonia	\$ 7,975	1,314	Show Low	\$ 64,701	10,660
Page	\$ 43,986	7,247	Snowflake	\$ 33,928	5,590
Tusayan	\$ 3,387	558	Taylor	\$ 24,958	4,112
Williams	\$ 18,348	3,023	Winslow	\$ 58,601	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 45,715	7,532	Marana	\$ 212,195	34,961
Hayden	\$ 4,018	662	Oro Valley	\$ 248,915	41,011
Miami	\$ 11,150	1,837	Sahuarita	\$ 153,309	25,259
Payson	\$ 92,869	15,301	South Tucson	\$ 34,305	5,652
Star Valley	\$ 14,020	2,310	Tucson	\$ 3,156,833	520,116
Winkelman	\$ 2,143	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 217,530	35,840
Pima	\$ 14,488	2,387	Casa Grande	\$ 294,801	48,571
Safford	\$ 58,061	9,566	Coolidge	\$ 71,772	11,825
Thatcher	\$ 29,528	4,865	Eloy	\$ 100,941	16,631
<u>Greenlee County</u>			Florence	\$ 154,990	25,536
Clifton	\$ 20,096	3,311	Kearny	\$ 11,835	1,950
Duncan	\$ 4,224	696	Mammoth	\$ 8,655	1,426
<u>La Paz County</u>			Maricopa	\$ 263,913	43,482
Parker	\$ 18,712	3,083	Superior	\$ 17,219	2,837
Quartzsite	\$ 22,317	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 126,470	20,837
Avondale	\$ 462,725	76,238	Patagonia	\$ 5,541	913
Buckeye	\$ 308,791	50,876	<u>Yavapai County</u>		
Carefree	\$ 20,412	3,363	Camp Verde	\$ 65,993	10,873
Cave Creek	\$ 30,438	5,015	Chino Valley	\$ 65,654	10,817
Chandler	\$ 1,433,143	236,123	Clarkdale	\$ 24,867	4,097
El Mirage	\$ 192,991	31,797	Cottonwood	\$ 68,373	11,265
Fountain Hills	\$ 136,496	22,489	Dewey-Humboldt	\$ 23,635	3,894
Gila Bend	\$ 11,666	1,922	Jerome	\$ 2,695	444
Gilbert	\$ 1,265,201	208,453	Prescott	\$ 241,826	39,843
Glendale	\$ 1,376,078	226,721	Prescott Valley	\$ 235,629	38,822
Goodyear	\$ 396,185	65,275	Sedona	\$ 60,883	10,031
Guadalupe	\$ 33,522	5,523	<u>Yuma County</u>		
Litchfield Park	\$ 33,236	5,476	San Luis	\$ 154,802	25,505
Mesa	\$ 2,664,750	439,041	Somerton	\$ 86,715	14,287
Paradise Valley	\$ 77,811	12,820	Wellton	\$ 17,492	2,882
Peoria	\$ 935,094	154,065	Yuma	\$ 564,850	93,064
Phoenix	\$ 8,774,232	1,445,632			
Queen Creek	\$ 159,998	26,361	TOTAL	\$ 30,485,218	5,022,708

**TABLE 4
County Tax Collections
November 2011**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 507,074							
Cochise		\$ 555,632							
Coconino		\$ 968,307	\$ 967,838					\$ 241,768	
Gila	\$ 225,073	\$ 217,834							
Graham		\$ 138,073							
Greenlee		\$ 110,957							
La Paz		\$ 80,570	\$ 80,570				\$ 5		
Maricopa	\$ 25,223,041		\$ 9,101,026	\$ 440,939	\$ 2				\$ 1,819,866
Mohave		\$ 455,570							
Navajo		\$ 524,180							
Pima	\$ 5,160,159			\$ 121,192		\$ 10,346			
Pinal	\$ 1,002,915	\$ 957,875					\$ 190,353		
Santa Cruz		\$ 213,894	\$ 213,552						
Yavapai		\$ 1,004,768	\$ 502,506						
Yuma		\$ 913,982	\$ 913,983				\$ 182,026	\$ 1,516	