



# ARIZONA DEPARTMENT OF REVENUE

## MEMORANDUM

**DATE:** February 21, 2013

**FROM:** THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

### ***NOVEMBER 2012 TAX FACTS***

#### **SUMMARY OF GENERAL FUND REVENUES**

	<u>November 2012</u>	<u>Fiscal Year Total</u>
<b>Individual Income Tax</b>		
Net Collections	\$ 232,384,335	\$ 1,219,829,556
Percent Change	6.3%	2.5%
<b>Corporate Income Tax</b>		
Net Collections	\$ (3,169,579)	\$ 200,306,840
Percent Change	(45.7)%	2.0%
<b>Transaction Privilege, Severance &amp; Use Taxes</b>		
Net Collections	\$ 308,743,822	\$ 1,552,478,449
Percent Change	7.8%	4.0%
<b>Total Big Three Tax Types</b>		
Net Collections	\$ 537,958,578	\$ 2,972,614,845
Percent Change	7.8%	3.3%

# INDIVIDUAL INCOME TAX

## Individual Income Tax Receipts

	November 2012	November 2011	% Change
Gross Collections	\$ 14,484,441	\$ 15,341,441	(5.6)%
Withholding	268,651,317	263,550,348	1.9%
Refunds	(5,687,911)	(22,382,307)	(74.6)%
Urban Revenue Sharing	(42,798,670)	(35,368,620)	21.0%
Job Creation	(2,625,000)	(2,625,000)	0.0%
<b>Net Collections</b>	<b>\$ 232,384,335</b>	<b>\$ 218,515,861</b>	<b>6.3%</b>

  

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% Change
Gross Collections	\$ 189,442,787	\$ 180,716,228	4.9%
Withholding	1,383,213,092	1,335,384,054	3.6%
Refunds	(125,707,972)	(136,457,877)	(7.9)%
Urban Revenue Sharing	(213,993,352)	(176,843,101)	21.0%
Job Creation	(13,125,000)	(13,125,000)	0.0%
<b>Net Collections</b>	<b>\$ 1,219,829,556</b>	<b>\$ 1,189,674,304</b>	<b>2.5%</b>

Note: Use tax collections of \$145,185 is reflected in TPT & Use Taxes.

## Average Individual Income Tax Refund

	Average	Number
2012 CYTD	\$ 612.27	2,019,421
2011 CYTD	\$ 608.74	1,937,228
<b>% Change</b>	<b>0.58%</b>	<b>4.24%</b>

## 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 2010 were \$304.0 million, for an average of \$1,465. An additional \$117.8 million in estimated payments came from 2009 tax returns that applied their refunds as a 2010 estimated payment, for an average of \$2,387. Estimated payments received through November 2012 for tax year 2011 are as follows:

		Monthly	Cumulative
November 2012	140 ES Payment	\$ 4,350,628	\$ 234,270,259
November 2011	140 ES Payment	\$ 3,699,629	\$ 209,991,527
	<b>% change</b>	<b>17.6%</b>	<b>11.6%</b>
November 2012	Average Payment	\$ 1,983	\$ 1,322
November 2011	Average Payment	\$ 1,146	\$ 1,242
	<b>% change</b>	<b>73.1%</b>	<b>6.4%</b>
November 2012	Applied Refund	\$ 2,587,726	\$ 111,986,848
November 2011	Applied Refund	\$ 15,173,979	\$ 110,880,137
	<b>% change</b>	<b>(82.9)%</b>	<b>1.0%</b>
November 2012	Monthly Total	\$ 6,938,355	\$ 346,257,107
November 2011	Monthly Total	\$ 18,873,607	\$ 320,871,664
	<b>% change</b>	<b>(63.2)%</b>	<b>7.9%</b>

### **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 2011 through March 2012, \$807.1 million was received for the first quarter of 2011. The latest complete quarter (15 months of information has been compiled) is the third quarter of 2011, which shows an increase of 5.35% in withholding payments over the third quarter of 2010. Growth in quarters for which information is still being gathered is as follows:

4th Quarter 2011	(2.94)%	1st Quarter 2012	9.28%
2nd Quarter 2012	4.08%	3rd Quarter 2012	2.68%
4th Quarter 2012	8.24%		

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 2012.

	<b>November 2012</b>	<b>Calendar Year Total</b>
Check Off	\$ 0	\$ 5,794,710
Voluntary Donation	\$ 0	\$ 30,392
Number of Returns	0	807,188

### **Contributions on the Individual Income Tax Return**

Through November 2012, individual income tax return filers have made the following contributions:

	<b>Number</b>	<b>Amount</b>	<b>Average</b>
Aid to Education	755	\$ 69,225	\$ 91.69
Child Abuse Prevention	7,494	\$ 162,366	\$ 21.67
Domestic Violence Prevention	5,388	\$ 119,978	\$ 22.27
I Didn't Pay Enough Fund	470	\$ 14,439	\$ 30.72
National Guard Contributions	2,043	\$ 42,974	\$ 21.03
Neighbors Helping Neighbors	1,869	\$ 33,420	\$ 17.88
Special Olympics	3,406	\$ 69,691	\$ 20.46
Wildlife	7,338	\$ 155,645	\$ 21.21
Veterans Fund	4,293	\$ 97,233	\$ 22.65
Democratic Party	364	\$ 9,480	\$ 26.04
Green Party	28	\$ 643	\$ 22.96
Libertarian Party	30	\$ 660	\$ 22.00
Republican Party	164	\$ 6,335	\$ 38.63

## CORPORATE INCOME TAX

### Corporate Income Tax Receipts

	November 2012	November 2011	% Change
Gross Collections	\$ 18,662,746	\$ 24,880,266	(25.0)%
Refunds	(21,832,325)	(30,713,346)	(28.9)%
<b>Net Collections</b>	<b>\$ (3,169,579)</b>	<b>\$ (5,833,080)</b>	<b>(45.7)%</b>

  

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 253,645,490	\$ 256,671,535	(1.2)%
Refunds	(53,338,649)	(60,384,112)	(11.7)%
<b>Net Collections</b>	<b>\$ 200,306,840</b>	<b>\$ 196,287,422</b>	<b>2.0%</b>

### 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.

<b>November 2012</b>	\$ 12,483,487	<b>Calendar Year Total</b>	\$ 502,204,700
<b>November 2011</b>	\$ 18,167,114	<b>Calendar Year Total</b>	\$ 459,262,734
<b>% Change</b>	(31.3)%	<b>% Change</b>	9.4%

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
<b>November 2012</b>	82	9	12	1	4	0	108	14.9%
<b>November 2011</b>	69	7	13	4	1	0	94	
<b>CY 2012</b>	3,069	445	551	91	75	0	4,231	13.0%
<b>CY 2011</b>	2,741	375	485	71	72	0	3,744	

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
<b>November 2012</b>	\$ 791,544	\$ 687,586	\$ 2,715,573	\$ 665,000	\$ 6,643,000	\$ 11,502,703	(29.2)%
<b>November 2011</b>	\$ 561,544	\$ 474,900	\$ 3,334,329	\$ 3,095,549	\$ 8,776,000	\$ 16,242,322	
<b>CY 2012</b>	\$ 34,133,818	\$ 31,776,032	\$126,354,872	\$ 63,389,360	\$ 174,868,210	\$ 430,522,292	11.1%
<b>CY 2011</b>	\$ 29,179,410	\$ 26,538,325	\$113,903,479	\$ 49,637,945	\$ 168,246,139	\$ 387,505,298	

### 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 11/12 by corporate fiscal year. For example, in FY 11/12, 41.7% of the refund dollars paid were for corporate fiscal years ending in 2007 or before. The percentages are for refunds paid through the fiscal year.

<b>Corporate Fiscal Year-End:</b>	<b>07 &amp; Prior</b>	<b>08</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>
FY 11/12	41.7%	3.1%	7.1%	36.6%	11.4%	0.1%
<b>Corporate Fiscal Year-End:</b>	<b>08 &amp; Prior</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
FY 12/13	22.1%	3.2%	3.0%	70.7%	1.0%	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.

<b>November 2012</b>	\$ 72,699,118	<b>Calendar Year Total</b>	\$ 169,918,357
<b>November 2011</b>	\$ 119,922,475	<b>Calendar Year Total</b>	\$ 246,558,515
<b>% Change</b>	(39.4)%	<b>% Change</b>	(31.0)%

### **CORPORATE INCOME TAX DOCUMENT COUNT**

The Arizona Department of Revenue received 135,966 corporate returns showing a fiscal year-end of 2010. The type of return received is indicated below:

	<b>120X (amended)</b>	<b>120 (regular)</b>	<b>120S (S-corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	219	36,008	86,530	686	12,523
%	0.2%	26.5%	63.6%	0.5%	9.2%

Through November 2012, 131,892 documents were received for a fiscal year-end of 2011, distributed as follows:

	<b>120X (amended)</b>	<b>120 (regular)</b>	<b>120S (S-corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	129	34,332	84,593	623	12,215
%	0.1%	26.0%	64.1%	0.5%	9.3%

The figures for the 2011 returns are most meaningful when compared to 2010 returns received during the same period of time in the previous year. Through November 2011, the Department of Revenue received 131,858 documents with a fiscal year-end of 2010. Compared to 2011 documents, the Department has seen a 0.0% (no) 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 2012/13 is 15.0% of net proceeds from Fiscal Year 2010/11 income tax. Amounts returned for November 2012 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 2012	November 2011	% change
Distribution Base	\$ 130,267,665	\$ 121,940,870	6.8%
Non Shared	\$ 241,084,376	\$ 224,372,602	7.4%
Use Tax	\$ 22,730,129	\$ 19,867,161	14.4%
Education Tax	\$ 45,586,478	\$ 42,419,473	7.5%
Temporary Tax	\$ 77,630,387	\$ 70,971,858	9.4%
Other Revenues	\$ 57,904,612	\$ 55,015,334	5.3%
<b>Total Collections</b>	<b>\$ 575,203,646</b>	<b>\$ 534,587,298</b>	<b>7.6%</b>

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Distribution Base	\$ 647,166,987	\$ 621,954,055	4.1%
Non Shared	\$ 1,215,543,074	\$ 1,163,978,459	4.4%
Use Tax	\$ 113,727,482	\$ 113,684,410	0.0%
Education Tax	\$ 229,779,049	\$ 220,640,552	4.1%
Temporary Tax	\$ 389,266,998	\$ 367,342,555	6.0%
Other Revenues	\$ 294,841,626	\$ 279,489,597	5.5%
<b>Total Collections</b>	<b>\$ 2,890,325,214</b>	<b>\$ 2,767,089,628</b>	<b>4.5%</b>

**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.

	<b>November 2012</b>	<b>November 2011</b>	<b>% change</b>
Retained by State	\$ 308,743,822	\$ 286,297,169	7.8%
Returned to Counties	\$ 52,771,431	\$ 49,398,247	6.8%
Returned to Cities	\$ 32,566,916	\$ 30,485,218	6.8%
Education Tax	\$ 45,586,478	\$ 42,419,473	7.5%
Temporary Tax	\$ 77,630,387	\$ 70,971,858	9.4%
Other Revenues	\$ 57,904,612	\$ 55,015,334	5.3%
<b>Total Collections</b>	<b>\$ 575,203,646</b>	<b>\$ 534,587,298</b>	<b>7.6%</b>

	<b>Fiscal Year Total (12/13)</b>	<b>Fiscal Year Total (11/12)</b>	<b>% change</b>
Retained by State	\$ 1,552,478,449	\$ 1,492,174,822	4.0%
Returned to Counties	\$ 262,167,346	\$ 251,953,588	4.1%
Returned to Cities	\$ 161,791,747	\$ 155,488,514	4.1%
Education Tax	\$ 229,779,049	\$ 220,640,552	4.1%
Temporary Tax	\$ 389,266,998	\$ 367,342,555	6.0%
Other Revenues	\$ 294,841,626	\$ 279,489,597	5.5%
<b>Total Collections</b>	<b>\$ 2,890,325,214</b>	<b>\$ 2,767,089,628</b>	<b>4.5%</b>

**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 2012 is shown in the County Share column.

	<b>County Share</b>	<b>% Change</b>	<b>FYTD County Share</b>	<b>% Change</b>
Apache	\$ 347,719	8.6%	\$ 1,734,543	3.2%
Coconino	\$ 1,529,972	8.7%	\$ 7,879,550	8.7%
Cochise	\$ 898,444	4.1%	\$ 4,541,549	3.9%
Gila	\$ 405,252	13.0%	\$ 1,947,538	4.1%
Graham	\$ 258,621	(6.0)%	\$ 1,373,786	(2.0)%
Greenlee	\$ 465,926	39.4%	\$ 1,837,260	(2.3)%
La Paz	\$ 161,453	7.4%	\$ 799,275	13.6%
Maricopa	\$ 32,816,789	6.6%	\$ 163,109,958	3.6%
Mohave	\$ 1,498,306	8.4%	\$ 7,533,948	9.6%
Navajo	\$ 824,279	6.3%	\$ 4,145,105	2.9%
Pima	\$ 7,728,207	7.4%	\$ 38,219,527	4.5%
Pinal	\$ 2,185,127	5.5%	\$ 10,892,923	3.5%
Santa Cruz	\$ 333,431	4.8%	\$ 1,634,434	2.5%
Yavapai	\$ 1,910,250	5.4%	\$ 9,610,430	3.7%
Yuma	\$ 1,407,655	3.9%	\$ 6,907,521	5.9%
<b>Total</b>	<b>\$ 52,771,431</b>	<b>6.8%</b>	<b>\$ 262,167,346</b>	<b>4.1%</b>

**Transaction Privilege and Severance Tax Collections by Class**

	<b>Tax Rate</b>	<b>November 2012</b>	<b>% Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	6.6	\$ 286,640	94.1%	\$ 1,105,950	5.8%
Non-Metal Mining					
Oil/Gas	6.6	\$ 300,389	23.0%	\$ 1,470,157	0.7%
Utilities	6.6	\$ 42,391,828	7.8%	\$ 250,009,910	4.7%
Communications	6.6	\$ 13,138,543	2.4%	\$ 61,606,139	(3.8)%
Private					
Car/Pipelines	6.6	\$ 20,814	NA	\$ 175,675	NA
Publishing	6.6	\$ 441,990	12.8%	\$ 1,928,861	4.2%
Job Printing	6.6	\$ 1,139,983	0.8%	\$ 4,979,359	(0.8)%
Restaurants & Bars	6.6	\$ 42,130,821	5.8%	\$ 204,646,626	7.2%
Amusements	6.6	\$ 3,782,916	22.5%	\$ 18,540,015	2.0%
Commercial Lease	0	\$ 0	NA	\$ 0	NA
Rental of Personal					
Property	6.6	\$ 11,798,423	(20.9)%	\$ 65,434,364	1.8%
Contracting	6.6	\$ 43,689,793	10.7%	\$ 213,713,435	3.0%
Retail	6.6	\$ 198,697,620	9.2%	\$ 981,520,021	5.5%
Mining Severance	2.5	\$ 2,551,649	(14.2)%	\$ 12,577,736	(33.2)%
Timber Severance	0	\$ 0	NA	\$ 0	NA
Hotel/Motel	6.5	\$ 10,470,367	9.2%	\$ 42,731,350	3.3%
Membership					
Camping	0	\$ 0	NA	\$ 0	NA
Use	6.6	\$ 22,730,129	14.4%	\$ 113,727,472	0.0%
	\$ .0305/.010				
Jet Use	5 gal	\$ 11,507	(55.8)%	\$ 72,458	34.3%
Rental Occupancy	0	\$ 0	NA	\$ 0	NA
Jet Fuel	----	\$ 233,183	(14.7)%	\$ 1,207,404	(16.5)%
Telecomm Devices	----	\$ 392,979	(1.2)%	\$ 1,840,549	(12.1)%
911 Telecomm.	----	\$ 1,360,686	NA	\$ 6,806,142	NA
	\$0.20/month				
	per active				
911 Wireline	service	\$ 0	NA	\$ (40,236)	NA
	\$0.20/month				
	per active				
911 Wireless	service	\$ 0	NA	\$ 0	NA
<b>Total</b>		<b>\$ 395,570,259</b>	<b>7.5%</b>	<b>\$ 1,984,053,387</b>	<b>4.0%</b>

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 Class<sup>1</sup>**

	<b>November 2012</b>	<b>% Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	\$ 5,732,795	94.1%	\$ 22,119,000	5.5%
Non-Metal Mining Oil/Gas	\$ 9,612,447	23.0%	\$ 47,045,017	0.7%
Utilities	\$ 847,836,564	7.8%	\$ 5,000,198,193	4.7%
Communications	\$ 262,770,856	2.4%	\$ 1,232,122,774	(3.8)%
Private Car/Pipelines	\$ 416,274	NA	\$ 3,513,501	NA
Publishing	\$ 8,839,807	12.8%	\$ 38,577,229	4.2%
Job Printing	\$ 22,799,662	0.8%	\$ 99,587,184	(0.8)%
Restaurants & Bars	\$ 842,616,412	5.8%	\$ 4,092,932,521	7.2%
Amusements	\$ 75,658,327	22.5%	\$ 370,800,292	2.0%
Commercial Lease	\$ 0	NA	\$ (1)	NA
Rental of Personal Property	\$ 235,967,923	(20.9)%	\$ 1,308,686,748	1.8%
Contracting	\$ 873,795,867	10.7%	\$ 4,274,268,695	3.0%
Retail	\$ 3,973,952,250	9.2%	\$ 19,630,398,041	5.5%
Mining Severance	\$ 102,065,966	(14.2)%	\$ 503,109,430	(33.2)%
Timber Severance	\$ 0	NA	\$ 0	NA
Hotel/Motel	\$ 190,370,310	9.2%	\$ 776,933,639	3.3%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 456,897,829	14.5%	\$ 2,284,071,973	0.2%
Rental Occupancy Tax	\$ 0	NA	\$ 0	NA
<b>Total</b>	<b>\$ 7,909,333,291</b>	<b>7.4%</b>	<b>\$ 39,684,364,236</b>	<b>3.7%</b>

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 2012 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.

<sup>1</sup>These 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 2012. The table compares the receipts to November 2011 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	November 2012	November 2011	% Change
Spirituous	\$ 2,744,360	\$ 1,747,881	57.0%
Vinous	\$ 1,303,419	\$ 1,228,208	6.1%
Malt	\$ 1,802,310	\$ 1,504,531	19.8%
Cigarette*	\$ 26,898,424	\$ 22,970,422	17.1%
Other Tobacco	\$ 1,533,090	\$ 1,651,509	(7.2)%
Tobacco Licenses	\$ 550	\$ 500	10.0%
<b>Total</b>	<b>\$ 34,282,153</b>	<b>\$ 29,103,051</b>	<b>17.8%</b>

	Fiscal Year (12/13)	Fiscal Year (11/12)	% Change
Spirituous	\$ 12,241,333	\$ 12,539,013	(2.4)%
Vinous	\$ 5,381,612	\$ 5,978,833	(10.0)%
Malt	\$ 8,841,068	\$ 8,661,895	2.1%
Cigarette*	\$ 124,655,930	\$ 126,932,924	(1.8)%
Other Tobacco	\$ 7,686,723	\$ 8,228,613	(6.6)%
Tobacco Licenses	\$ 2,725	\$ 3,050	(10.7)%
<b>Total</b>	<b>\$ 158,809,391</b>	<b>\$ 162,344,328</b>	<b>(1.6)%</b>

\*Through November 2012, \$335,600 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 2012	Fiscal Year (12/13)
Spirituous	\$ 1,921,052	\$ 8,568,933
Vinous	\$ 325,854	\$ 1,345,400
Malt	\$ 450,577	\$ 2,210,266
Cigarette	\$ 1,295,708	\$ 9,260,481
Other Tobacco	\$ 68,990	\$ 345,903
Tobacco Licenses	\$ 475	\$ 2,575
<b>Total</b>	<b>\$ 4,062,656</b>	<b>\$ 21,733,558</b>

**Other dedicated revenues from luxury taxes:**

	November 2012	Fiscal Year (11/12)
Corrections Fund	\$ 2,447,434	\$ 11,151,647
Tobacco Tax & Health Care Fund <sup>2</sup>	\$ 294,950	\$ 1,338,023
Tobacco Products Tax Fund <sup>3</sup>	\$ 8,848,514	\$ 40,140,674
Drug Treatment & Education Fund	\$ 751,137	\$ 3,416,976
Corrections Rev. Fund	\$ 299,732	\$ 1,362,828
Smoke Free Arizona Fund <sup>4</sup>	\$ 276,708	\$ 1,246,135
Early Childhood Development and Health Fund <sup>5</sup>	\$11,696,889	\$ 52,996,974

**Bingo Tax**

	Monthly	FYTD
November 2012	\$ 41,237	\$ 202,517
November 2011	\$ 35,087	\$ 197,949
<b>% change</b>	<b>17.5%</b>	<b>2.3%</b>

**Estate Tax**

	Monthly	FYTD
November 2012	\$ 0	\$ 0
November 2011	\$ 0	\$ 200,825
<b>% change</b>	<b>NA</b>	<b>NA</b>

**Unclaimed Property**

	Monthly	FYTD
November 2012	\$ 37,995,803	\$ 75,973,839
November 2011	\$ 35,967,321	\$ 53,199,904
<b>% change</b>	<b>5.6%</b>	<b>42.8%</b>

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

<sup>2</sup> Formerly the Health Care Fund

<sup>3</sup> This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

<sup>4</sup> This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

<sup>5</sup> 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 2012**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Scottsdale	\$ 1,850,451	217,385
Eagar	\$ 41,583	4,885	Surprise	1,000,342	117,517
St. Johns	29,623	3,480	Tempe	1,376,604	161,719
Springerville	16,693	1,961	Tolleson	55,713	6,545
<b><u>Cochise County</u></b>			Wickenburg	54,164	6,363
Benson	\$ 43,455	5,105	Youngtown	52,402	6,156
Bisbee	47,456	5,575	<b><u>Mohave County</u></b>		
Douglas	147,927	17,378	Bullhead City	\$ 336,577	39,540
Huachuca City	15,773	1,853	Colorado City	41,038	4,821
Sierra Vista	373,589	43,888	Kingman	238,924	28,068
Tombstone	12,768	1,500	Lake Havasu City	447,127	52,527
Willcox	31,981	3,757	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$ 43,013	5,053
Flagstaff	\$ 560,707	65,870	Pinetop-Lakeside	36,450	4,282
Fredonia*	12,768	1,500	Show Low	90,741	10,660
Page	61,689	7,247	Snowflake	47,584	5,590
Tusayan*	12,768	1,500	Taylor	35,003	4,112
Williams	25,733	3,023	Winslow	82,186	9,655
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$ 64,115	7,532	Marana	\$ 297,599	34,961
Hayden*	12,768	1,500	Oro Valley	349,099	41,011
Miami	10,425	1,500	Sahuarita	215,013	25,259
Payson	130,247	15,301	South Tucson	48,112	5,652
Star Valley	19,663	2,310	Tucson	4,427,394	520,116
Winkelman*	12,768	1,500	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$ 305,082	35,840
Pima	\$ 20,319	2,387	Casa Grande	413,452	48,571
Safford	81,429	9,566	Coolidge	100,658	11,825
Thatcher	41,412	4,865	Eloy	141,568	16,631
<b><u>Greenlee County</u></b>			Florence	217,371	25,536
Clifton	\$ 28,184	3,311	Kearny	16,599	1,950
Duncan*	12,768	1,500	Mammoth	12,768	1,500
<b><u>La Paz County</u></b>			Maricopa	370,133	43,482
Parker	\$ 26,243	3,083	Superior	24,149	2,837
Quartzsite	31,300	3,677	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$ 177,371	20,837
Avondale	\$ 648,962	76,238	Patagonia*	12,768	1,500
Buckeye	433,073	50,876	<b><u>Yavapai County</u></b>		
Carefree	28,627	3,363	Camp Verde	\$ 92,554	10,873
Cave Creek	42,689	5,015	Chino Valley	92,078	10,817
Chandler	2,009,955	236,123	Clarkdale	34,875	4,097
El Mirage	270,666	31,797	Cottonwood	95,891	11,265
Fountain Hills	191,434	22,489	Dewey-Humboldt	33,147	3,894
Gila Bend	16,361	1,922	Jerome*	12,768	1,500
Gilbert	1,774,419	208,453	Prescott	339,156	39,843
Glendale	1,929,922	226,721	Prescott Valley	330,465	38,822
Goodyear	555,642	65,275	Sedona	85,387	10,031
Guadalupe	47,014	5,523	<b><u>Yuma County</u></b>		
Litchfield Park	46,613	5,476	San Luis	\$ 217,107	25,505
Mesa	3,737,258	439,041	Somerton	121,616	14,287
Paradise Valley	109,128	12,820	Wellton	24,533	2,882
Peoria	1,311,451	154,065	Yuma	792,191	93,064
Phoenix	12,305,684	1,445,632	<b>TOTAL</b>	<b>\$ 42,798,670</b>	<b>5,027,850</b>
Queen Creek	224,393	26,361			

\*Population adjusted to reflect minimum requirement of 1,500 per HB 2391, Chapter 290, 2<sup>nd</sup> Regular Session, 2008.

**TABLE 3**  
**Transaction Privilege and Severance Tax Returned to Cities/Towns**  
**November 2012**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Scottsdale	\$ 1,409,510	217,385
Eagar	\$ 31,674	4,885	Surprise	761,973	117,517
St. Johns	12,715	3,480	Tempe	1,048,576	161,719
Springerville	22,564	1,961	Tolleson	42,437	6,545
<b><u>Cochise County</u></b>			Wickenburg	41,257	6,363
Benson	\$ 33,100	5,105	Youngtown	39,915	6,156
Bisbee	36,148	5,575	<b><u>Mohave County</u></b>		
Douglas	112,678	17,378	Bullhead City	\$ 256,375	39,540
Huachuca City	12,015	1,853	Colorado City	31,259	4,821
Sierra Vista	284,567	43,888	Kingman	181,991	28,068
Tombstone	8,948	1,380	Lake Havasu City	340,582	52,527
Willcox	24,360	3,757	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$ 32,763	5,053
Flagstaff	\$ 427,097	65,870	Pinetop/Lakeside	27,764	4,282
Fredonia	8,520	1,314	Show Low	69,119	10,660
Page	46,989	7,247	Snowflake	36,245	5,590
Tusayan	3,618	558	Taylor	26,662	4,112
Williams	19,601	3,023	Winslow	62,602	9,655
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$ 48,837	7,532	Marana	\$ 226,685	34,961
Hayden	4,292	662	Oro Valley	265,913	41,011
Miami	11,911	1,837	Sahuarita	163,778	25,259
Payson	99,211	15,301	South Tucson	36,647	5,652
Star Valley	14,978	2,310	Tucson	3,372,399	520,116
Winkelman	2,289	353	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$ 232,384	35,840
Pima	\$ 15,477	2,387	Casa Grande	314,931	48,571
Safford	62,025	9,566	Coolidge	76,673	11,825
Thatcher	31,544	4,865	Eloy	107,834	16,631
<b><u>Greenlee County</u></b>			Florence	165,574	25,536
Clifton	\$ 21,468	3,311	Kearny	12,644	1,950
Duncan	4,513	696	Mammoth	9,246	1,426
<b><u>La Paz County</u></b>			Maricopa	281,935	43,482
Parker	\$ 19,990	3,083	Superior	18,395	2,837
Quartzsite	23,841	3,677	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$ 135,106	20,837
Avondale	\$ 494,322	76,238	Patagonia	5,920	913
Buckeye	329,877	50,876	<b><u>Yavapai County</u></b>		
Carefree	21,805	3,363	Camp Verde	\$ 70,500	10,873
Cave Creek	32,517	5,015	Chino Valley	70,137	10,817
Chandler	1,531,006	236,123	Clarkdale	26,565	4,097
El Mirage	206,170	31,797	Cottonwood	73,042	11,265
Fountain Hills	145,817	22,489	Dewey-Humboldt	25,248	3,894
Gila Bend	12,462	1,922	Jerome	2,879	444
Gilbert	1,351,596	208,453	Prescott	258,339	39,843
Glendale	1,470,044	226,721	Prescott Valley	251,719	38,822
Goodyear	423,239	65,275	Sedona	65,040	10,031
Guadalupe	35,811	5,523	<b><u>Yuma County</u></b>		
Litchfield Park	35,506	5,476	San Luis	\$ 165,373	25,505
Mesa	2,846,714	439,041	Somerton	92,636	14,287
Paradise Valley	83,124	12,820	Wellton	18,687	2,882
Peoria	998,948	154,065	Yuma	603,421	93,064
Phoenix	9,373,385	1,445,632	<b>TOTAL</b>		
Queen Creek	170,923	26,361	<b>\$ 32,566,916</b>	<b>5,022,708</b>	

**TABLE 4  
County Tax Collections  
November 2012**

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$ 101,242								
Cochise		\$ 550,909								
Coconino	\$ 251,757	\$ 1,008,103		\$ 1,007,983						
Gila		\$ 253,959					\$ 262,146			
Graham		\$ 156,194								
Greenlee		\$ 158,796								
La Paz		\$ 80,609	\$ 1	\$ 80,608	\$ 79,949					
Maricopa				\$ 9,869,703		\$ 180,972	\$ 27,238,987		\$ 1,634,519	\$ (1)
Mohave		\$ 456,867								
Navajo		\$ 519,199								
Pima						\$ 28,604	\$ 5,767,167	\$ 9,155		
Pinal		\$ 989,737	\$ 197,770				\$ 1,038,534			
Santa Cruz		\$ 204,184		\$ 204,088						
Yavapai		\$ 1,091,221		\$ 545,001						
Yuma	\$ 49	\$ 895,439	\$ 178,372	\$ 895,440						