



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: February 7, 2008

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

December 2007 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>December 2007</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 306,947,168	\$1,430,605,679
Percent Change	(2.4%)	(5.3%)
Corporate Income Tax		
Net Collections	\$ 120,092,770	\$ 414,071,378
Percent Change	(29.2%)	(15.7%)
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 362,105,035	\$2,228,380,939
Change	(0.2%)	0.0%
Total Big Three Tax Types		
Net Collections	\$ 789,144,973	\$4,073,057,996
Percent Change	(6.8%)	(3.7%)

December 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.

TAX FACTS

December 2007

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	December 2007	December 2006	% Change
Gross Collections	\$ 62,901,960	\$ 90,557,275	-30.5%
Withholding	\$ 303,718,442	\$ 310,434,373	-2.2%
Refunds	\$ (2,628,323)	\$ (40,523,958)	-93.5%
Urban Revenue Sharing	\$ (57,044,911)	\$ (45,935,888)	24.2%
Net Collections	\$ 306,947,168	\$ 314,531,802	-2.4%

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% Change
Gross Collections	\$ 343,453,053	\$ 386,844,140	-11.2%
Withholding	\$ 1,638,291,791	\$ 1,564,650,532	4.7%
Refunds	\$ (208,869,701)	\$ (164,420,593)	27.0%
Urban Revenue Sharing	\$ (342,269,463)	\$ (275,615,330)	24.2%
Net Collections	\$ 1,430,605,679	\$ 1,511,458,749	-5.3%

Included in the refund amounts above are refunds relating to the alternative fuel vehicle (AFV) income tax credit. In December 2007, the department did not issue any individual or corporate income tax refunds for alternative fuel-related credits.

Federal Employee Retirement Contribution Project (FERC)

Kerr vs. ADOR or FERC, a Supreme Court tax settlement case has resulted in the distribution of five refunds to individual income taxpayers during December 2007. These refunds totaled \$5,497* for an average refund of \$1,099. Attorney payments are not included in the refund amount and total \$1,374 for the month. Refunds issued as a result of the FERC case are not included in the total refunds listed in neither the "Individual Income Tax Receipts" section above nor the "Average Individual Income Tax Refund" section later mentioned in this publication.

*The amount shown as refunded may differ from AFIS totals due to timing issues.

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 2006 through March 2007, \$907.1 million was received for the first quarter of 2006. The latest complete quarter (15 months of information has been compiled) is the fourth quarter of 2006, which shows an increase of 10.7% in withholding payments over the fourth quarter of 2005. Growth in quarters for which information is still being gathered is as follows:

1 st Quarter 2007	(7.8%)	3 rd Quarter 2007	5.0%
2 nd Quarter 2007	1.3%	4 th Quarter 2007	3.0%

The current choices for withholding are 0%, 10%, 19%, 23%, 25%, 31% or 37% 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 December 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 2007.

	<u>December 2007</u>	<u>Calendar Year Total</u>
Check Off	\$ 17,090	\$ 6,104,675
Voluntary Donation	\$ 250	\$ 105,130
Number of Returns	2,375	846,324

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	<u>December 2007</u>	<u>December 2006</u>	<u>% Change</u>
Gross Collections	\$159,569,186	\$199,892,212	(20.2)
Refunds	(\$39,476,416)	(\$30,301,417)	30.3
Net Collections	\$120,092,770	\$169,590,795	(29.2)

	<u>Fiscal Year Total</u>	<u>Prior Fiscal Year Total</u>	<u>% Change</u>
Gross Collections	\$505,327,387	\$549,099,219	(8.0)
Refunds	(\$91,256,009)	(\$58,191,853)	56.8
Net Collections	\$414,071,378	\$490,907,366	(15.7)

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.

December 2007	\$148,204,631	Calendar Year Total	\$765,092,250
December 2006	\$191,999,590	Calendar Year Total	\$854,158,539
% Change	(22.8%)	% Change	(10.4%)

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.

<u>Size of Payment</u> <u>→</u>	<u>Less than</u> <u>\$50,000</u>	<u>\$50,000</u> <u>up to</u> <u>\$100,000</u>	<u>\$100,001</u> <u>up to</u> <u>\$500,000</u>	<u>\$500,001</u> <u>up to</u> <u>\$1,000,000</u>	<u>\$1,000,001</u> <u>up to</u> <u>\$10,000,000</u>	<u>\$10,000,001</u> <u>and more</u>	<u>Total</u>	<u>%</u> <u>chg</u>
December 2007	550	85	113	25	20	0	793	(7.7)
December 2006	558	114	119	32	36	0	859	
CY 2007	3,547	518	637	126	120	1	4,949	(8.9)
CY 2006	3,833	620	688	153	139	1	5,434	

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	% chg
December 2007	\$7,473,497	\$5,904,954	\$25,726,085	\$17,935,237	\$57,870,000	\$114,909,773	(28.9)
December 2006	\$7,093,101	\$8,461,868	\$25,905,742	\$23,161,540	\$96,956,341	\$161,578,592	
CY 2007	\$45,061,630	\$36,246,026	\$144,877,427	\$87,803,371	\$300,798,286	\$614,786,740	(11.9)
CY 2006	\$44,191,355	\$43,828,870	\$152,874,372	\$110,461,048	\$346,384,090	\$697,739,735	

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 06/07 by corporate fiscal year. For example, in FY 06/07, 6.1% of the refund dollars paid were for corporate fiscal years ending in 2002 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	02 & Prior	03	04	05	06	07
FY 06/07	6.1%	1.7%	1.0%	71.2%	20.0%	0.0%
Corporate Fiscal Year-End:	03 & Prior	04	05	06	07	08
FY 07/08	13.5%	3.9%	4.4%	76.0%	2.2%	0.0%

NO DATA IS AVAILABLE ON REFUNDS APPLIED AS ESTIMATED PAYMENTS.

Corporate Income Tax Document Count

The Arizona Department of Revenue received 121,005 corporate returns showing a fiscal year-end of 2005. The type of return received is indicated below:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	319	36,521	71,922	421	11,822
%	0.3	30.2	59.4	0.3	9.8

Through December 2007, 124,953 documents were received for a fiscal year-end of 2006, distributed as follows:

	120 X (amended)	120 (regular)	120S (S corp)	99T (exempt org.)	120 A (short form)
#	221	36,461	75,661	513	12,097
%	0.2	29.2	60.5	0.4	9.7

The figures for the 2006 returns are most meaningful when compared to 2005 returns received during the same period of time in the previous year. Through December 2006, the Department of Revenue received 121,005 documents with a fiscal year-end of 2005. Compared to 2006 documents, the Department has seen a 3.3% 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 2007/08 is 15.0% of net proceeds from Fiscal Year 2005/06 income tax. Amounts returned for December 2007 are shown on Table 2, 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.

	December 2007	December 2006	% change
Distribution Base	\$147,374,788	\$150,001,682	(1.8)
Non shared	284,800,105	286,743,852	(0.7)
Use Tax	26,475,366	23,756,958	11.4
Education Tax	53,331,543	53,419,111	(0.2)
Other Revenues	67,546,345	68,215,495	(1.0)
Total Collections	\$579,528,146	\$582,137,097	(0.4)

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% change
Distribution Base	\$886,017,277	\$893,859,156	(0.9)
Non shared	1,745,684,033	1,757,274,047	(0.7)
Use Tax	177,109,547	162,749,489	8.8
Education Tax	326,549,485	328,203,775	(0.5)
Other Revenues	404,369,704	403,433,017	0.2
Total Collections	\$3,539,730,046	\$3,545,519,485	(0.2)

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.

	December 2007	December 2006	% change
Retained by State	\$362,105,035	\$362,236,390	0.0
Returned to Counties	59,701,526	60,765,681	(1.8)
Returned to Cities	36,843,697	37,500,420	(1.8)
Education Tax	53,331,543	53,419,111	(0.2)
Other Revenues	67,546,345	68,215,495	(1.0)
Total Collections	\$579,528,146	\$582,137,097	(0.4)

Distribution of Transaction Privilege, Severance and Use Tax Receipts continued

	Fiscal Year Total (07/08)	Fiscal Year Total (06/07)	% change
Retained by State	\$ 2,228,380,939	\$ 2,228,315,560	0.0
Returned to Counties	358,925,599	362,102,344	(0.9)
Returned to Cities	221,504,319	223,464,789	(0.9)
Education Tax	326,549,485	328,203,775	(0.5)
Other Revenues	404,369,704	403,433,017	0.2
Total Collections	\$3,539,730,046	\$3,545,519,485	(0.2)

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	December 2007	% Chg	Fiscal Year Total	% Chg
Transporting	5.6	\$ 104,652	(66.2)	\$ 1,227,696	(38.0)
Non-Metal Mining Oil/Gas	3.125	492,641	(27.9)	3,567,896	(15.6)
Utilities	5.6	32,254,869	12.5	254,523,877	7.6
Communications	5.6	14,684,764	(4.1)	89,916,560	2.6
Private Car/Pipelines	5.6	66,089	(10.1)	496,049	7.6
Publishing	5.6	445,521	(6.7)	3,347,217	(0.6)
Job Printing	5.6	1,660,207	(7.1)	10,036,034	(1.3)
Restaurants & Bars	5.6	41,025,403	7.0	231,943,204	2.5
Amusements	5.6	4,534,887	0.0	24,142,842	4.3
Commercial Lease	0	(192)	N/A	(193)	N/A
Rental of Personal Property	5.6	15,669,842	(1.8)	96,254,675	2.5
Contracting	5.6	88,520,896	(0.3)	542,090,382	(4.4)
Retail	5.6	219,139,194	(3.4)	1,293,746,985	(1.6)
Mining Severance	2.5	2,498,493	(27.5)	21,014,665	(14.8)
Timber Severance*	0	(25)	N/A	4,522	(66.9)
Hotel/Motel	5.5	11,983,058	9.2	58,344,494	7.1
Membership Camping*	0	(10)	N/A	676	(44.9)
Use Tax	5.6	26,475,366	11.4	177,109,547	8.8
Rental Occupancy Tax*	0	(840)	N/A	(77,673)	N/A
Jet Fuel		396,678	65.6	1,982,772	(22.5)
Jet Fuel Use Tax	\$.0305/\$.0105 gal	8,261	N/A	208,823	(28.0)
Telecomm Devices	----	545,158	(3.0)	3,378,784	2.9
911 Telecommunications		1,363,092	N/A	7,034,117	N/A
911 Wireline	\$0.20/month per active service	(4,824)	N/A	917,866	N/A
911 Wireless	\$0.20/month per active service	10,120	N/A	919,661	N/A
Total		\$ 461,873,300	(0.2)	\$ 2,822,131,478	(0.2)

*As of 11/1/06, these categories are no longer subject to county and state tax.

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

	December 2007		Fiscal	
		% Chg	Year Total	% Chg
Transporting	\$2,105,984	(66.0)	\$24,611,942	(39.0)
Non-Metal Mining Oil/Gas	15,813,885	(27.8)	114,346,124	(15.5)
Utilities	646,488,181	12.6	5,095,363,748	7.6
Communications	294,311,857	(4.0)	1,800,607,467	2.6
Private Car/Pipelines	1,326,680	(9.9)	9,937,404	7.7
Publishing	8,935,072	(6.6)	67,032,220	(0.6)
Job Printing	33,283,034	(7.0)	201,005,365	(1.3)
Restaurants & Bars	822,218,832	7.0	4,645,185,595	2.5
Amusements	90,931,301	0.1	483,688,988	4.3
Commercial Lease	(3,849)	N/A	(3,853)	N/A
Rental of Personal Property	314,063,435	(1.8)	1,927,632,343	2.5
Contracting	1,774,596,171	(0.3)	10,856,859,433	(4.4)
Retail	4,392,685,151	(3.4)	25,913,356,791	(1.5)
Mining Severance	100,370,548	(27.3)	842,007,799	(14.7)
Timber Severance*	0	N/A	3,035	(55.2)
Hotel/Motel	195,570,122	(2.2)	1,039,750,381	4.8
Membership Camping*	0	N/A	14,440	(44.6)
Use Tax	530,319,119	11.1	3,554,650,901	9.0
Rental Occupancy Tax*	(29,137)	N/A	(2,591,531)	N/A
Total	\$9,222,986,387	(0.6)	\$56,573,458,593	(0.3)

*As of 11/1/06, these categories are no longer subject to county and state tax.

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 December 2007 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$393,769	0.7	\$2,491,000	1.2
Coconino	1,309,784	2.2	9,070,282	(0.8)
Cochise	1,025,061	1.7	6,262,104	2.4
Gila	406,997	0.7	2,714,063	1.4
Graham	283,305	0.5	1,752,321	8.0
Greenlee	213,707	0.4	2,392,045	(9.8)
La Paz	154,031	0.3	925,002	(1.7)
Maricopa	38,611,880	64.7	229,791,177	(0.9)
Mohave	1,681,414	2.8	10,423,272	(2.5)
Navajo	874,129	1.5	5,525,400	1.4
Pima	8,569,825	14.4	51,449,988	0.0
Pinal	2,170,802	3.6	11,956,391	(3.1)
Santa Cruz	378,630	0.6	2,294,400	(2.4)
Yavapai	2,027,187	3.4	12,781,812	(3.0)
Yuma	1,601,005	2.7	9,096,344	(0.5)
Total	\$59,701,526		\$358,925,599	(0.9)

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 December 2007 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during December 2007 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 December 2007. The table compares the receipts to December 2006 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	December 2007	December 2006	% Change
Spirituos	\$ 2,487,246	\$ 2,467,718	0.8
Vinous	1,372,526	1,443,115	(4.9)
Malt	1,759,391	1,861,857	(5.5)
Cigarette	34,601,191	34,601,798	0.0
Other Tobacco	1,394,367	899,441	55.0
Tobacco Licenses	575	375	53.3
Total	\$ 41,615,296	\$ 41,274,304	0.8

	Fiscal Year (07/08)	Fiscal Year (06/07)	% Change
Spirituos	\$ 13,408,517	\$ 13,059,425	2.7
Vinous	6,071,485	5,879,758	3.3
Malt	12,035,166	12,455,104	(3.4)
Cigarette*	198,436,485	183,831,609	7.9
Other Tobacco	8,328,898	4,838,178	72.1
Tobacco Licenses	2,950	3,850	(23.4)
Total	\$ 238,283,501	\$ 220,067,924	8.3

*Through December 2007, \$589,440 of cigarette and tobacco tax collections has been allocated for administrative expenses and is not included in the cigarette collections above.

General fund revenues from luxury taxes:

	December 2007	FY 07/08
Spirituos	\$ 1,741,072	\$ 9,385,962
Vinous	342,149	1,513,741
Malt	439,848	3,008,791
Cigarettes	2,780,780	16,043,162
Other Tobacco	62,747	375,203
Tobacco Licenses	575	2,950
Total	\$ 5,367,171	\$ 30,329,809

Other dedicated revenues from luxury taxes:

	December 2007		FY07/08
Corrections Fund	\$ 2,471,786	\$	14,107,366
Tobacco Tax & Health Care Fund ²	7,167,470		40,919,223
Tobacco Products Tax Fund ³	10,751,033		61,378,663
Wine Promotional Fund	3,929		16,519
Drug Treatment & Education Fund	737,145		4,194,820
Corrections Rev. Fund	293,576		1,668,565
Smoke Free Arizona Fund ⁴	347,597		2,006,322
Early Childhood Development and Health Fund ⁵	\$ 14,475,788	\$	83,662,414

Estate Tax

	Monthly	FYTD
December-07	\$0.0	\$260,778
December-06 change	\$44,456 N/A	(\$952,673) N/A

Bingo Tax

	Monthly	FYTD
December-07	\$43,047	\$276,457
December-06 change	\$47,977 (10.3)	\$303,540 (8.9)

Unclaimed Property

	Monthly	FYTD
December-07	\$1,233,496	\$64,627,146
December-06 change	\$2,808,935 (56.1)	\$59,661,860 8.3

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
December 2007

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$1,035,135	88,265
Eagar	\$52,012	4,435	Tempe	1,944,387	165,796
St. Johns	45,327	3,865	Tolleson	76,206	6,498
Springerville	24,217	2,065	Wickenburg	71,269	6,077
<u>Cochise County</u>			Youngtown	72,277	6,163
Benson	55,589	4,740	<u>Mohave County</u>		
Bisbee	77,050	6,570	Bullhead City	448,111	38,210
Douglas	201,656	17,195	Colorado City	47,849	4,080
Huachuca City	21,461	1,830	Kingman	303,275	25,860
Sierra Vista	512,378	43,690	Lake Havasu City	626,664	53,435
Tombstone	18,881	1,610	<u>Navajo County</u>		
Willcox	45,562	3,885	Holbrook	63,622	5,425
<u>Coconino County</u>			Pinetop-Lakeside	48,845	4,165
Flagstaff	717,552	61,185	Show Low	115,927	9,885
Fredonia	13,018	1,110	Snowflake	57,876	4,935
Page	83,383	7,110	Taylor	48,083	4,100
Williams	36,883	3,145	Winslow	115,341	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	87,898	7,495	Marana	313,420	26,725
Hayden	10,461	892	Oro Valley	462,067	39,400
Miami	22,927	1,955	Sahuarita	164,069	13,990
Payson	180,957	15,430	South Tucson	66,026	5,630
Star Valley	23,526	2,006	Tucson	6,212,923	529,770
Winkelman	5,195	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	399,559	34,070
Pima	25,590	2,182	Casa Grande	380,795	32,470
Safford	109,770	9,360	Coolidge	95,932	8,180
Thatcher	53,361	4,550	Eloy	130,469	11,125
<u>Greenlee County</u>			Florence	240,767	20,530
Clifton	30,445	2,596	Kearny	26,375	2,249
Duncan	9,523	812	Mammoth	20,664	1,762
<u>La Paz County</u>			Maricopa	186,867	15,934
Parker	38,466	3,280	Superior	38,162	3,254
Quartzsite	42,219	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	256,013	21,830
Avondale	813,378	69,356	Patagonia	10,789	920
Buckeye	297,951	25,406	<u>Yavapai County</u>		
Carefree	43,204	3,684	Camp Verde	125,837	10,730
Cave Creek	55,894	4,766	Chino Valley	144,542	12,325
Chandler	2,707,254	230,845	Clarkdale	43,158	3,680
El Mirage	375,998	32,061	Cottonwood	127,362	10,860
Fountain Hills	287,232	24,492	Dewey-Humboldt	47,262	4,030
Gila Bend	23,221	1,980	Jerome	3,870	330
Gilbert	2,082,162	177,544	Prescott	478,134	40,770
Glendale	2,842,403	242,369	Prescott Valley	393,754	33,575
Goodyear	541,967	46,213	Sedona	128,241	10,935
Guadalupe	65,147	5,555	<u>Yuma County</u>		
Litchfield Park	53,103	4,528	San Luis	268,914	22,930
Mesa	5,255,084	448,096	Somerton	114,344	9,750
Paradise Valley	162,580	13,863	Wellton	23,103	1,970
Peoria	1,620,084	138,143	Yuma	1,041,116	88,775
Phoenix	17,307,969	1,475,834			
Queen Creek	192,497	16,414			
Scottsdale	2,753,074	234,752	TOTAL	\$57,044,910	4,864,165

**TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
December 2007**

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$668,565	88,265
Eagar	\$33,593	4,435	Tempe	1,255,824	165,796
Springerville	15,641	2,065	Tolleson	49,219	6,498
St. Johns	29,276	3,865	Wickenburg	46,030	6,077
<u>Cochise County</u>			Youngtown	46,682	6,163
Benson	35,903	4,740	<u>Mohave County</u>		
Bisbee	49,765	6,570	Bullhead City	289,422	38,210
Douglas	130,244	17,195	Colorado City	30,904	4,080
Huachuca City	13,861	1,830	Kingman	195,877	25,860
Sierra Vista	330,931	43,690	Lake Havasu City	404,744	53,435
Tombstone	12,195	1,610	<u>Navajo County</u>		
Willcox	29,427	3,885	Holbrook	41,092	5,425
<u>Coconino County</u>			Pinetop/Lakeside	31,548	4,165
Flagstaff	463,447	61,185	Show Low	74,874	9,885
Fredonia	8,408	1,110	Snowflake	37,380	4,935
Page	53,855	7,110	Taylor	31,056	4,100
Williams	23,822	3,145	Winslow	74,495	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	56,771	7,495	Marana	202,429	26,725
Hayden	6,756	892	Oro Valley	298,436	39,400
Miami	14,808	1,955	Sahuarita	105,967	13,990
Payson	116,875	15,430	South Tucson	42,645	5,630
Star Valley	15,194	2,006	Tucson	4,012,751	529,770
Winkelman	3,356	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	258,064	34,070
Pima	16,528	2,182	Casa Grande	245,945	32,470
Safford	70,897	9,360	Coolidge	61,960	8,180
Thatcher	34,464	4,550	Eloy	84,267	11,125
<u>Greenlee County</u>			Florence	155,505	20,530
Clifton	19,663	2,596	Kearny	17,035	2,249
Duncan	6,151	812	Mammoth	13,346	1,762
<u>La Paz County</u>			Maricopa	120,692	15,934
Parker	24,844	3,280	Superior	24,647	3,254
Quartzsite	27,268	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	165,352	21,830
Avondale	525,338	69,356	Patagonia	6,969	920
Buckeye	192,438	25,406	<u>Yavapai County</u>		
Carefree	27,905	3,684	Camp Verde	81,275	10,730
Cave Creek	36,100	4,766	Chino Valley	93,356	12,325
Chandler	1,748,539	230,845	Clarkdale	27,874	3,680
El Mirage	242,847	32,061	Cottonwood	82,259	10,860
Fountain Hills	185,515	24,492	Dewey-Humboldt	30,525	4,030
Gila Bend	14,998	1,980	Jerome	2,500	330
Gilbert	1,344,810	177,544	Prescott	308,813	40,770
Glendale	1,835,828	242,369	Prescott Valley	254,314	33,575
Goodyear	350,041	46,213	Sedona	82,827	10,935
Guadalupe	42,076	5,555	<u>Yuma County</u>		
Litchfield Park	34,297	4,528	San Luis	173,684	22,930
Mesa	3,394,110	448,096	Somerton	73,852	9,750
Paradise Valley	105,006	13,863	Wellton	14,922	1,970
Peoria	1,046,366	138,143	Yuma	672,428	88,775
Phoenix	11,178,729	1,475,834			
Queen Creek	124,328	16,414			
Scottsdale	1,778,133	234,752	TOTAL	\$36,843,697	4,864,165

**TABLE 4
County Tax Collections
December 2007**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 74,999							
Cochise		\$ 667,043							
Coconino		\$ 931,665	\$ 928,546					\$ 232,934	
Gila	\$ 234,861	\$ 227,347							
Graham		\$ 174,942							
Greenlee		\$ 44,208							
La Paz		\$ 81,023	\$ 81,023				\$ (135)		
Maricopa	\$ 31,386,143		\$ 11,563,903	\$ 508,050	\$ 49				\$ 2,174,484
Mohave		\$ 515,283							
Navajo		\$ 535,277							
Pima	\$ 6,178,605			\$ 139,878		\$ 31,212	\$ 347,272		
Pinal	\$ 1,782,843	\$ 1,752,543							
Santa Cruz		\$ 254,563	\$ 254,129						
Yavapai		\$ 1,301,169	\$ 650,615						
Yuma		\$ 1,072,954	\$ 1,072,956				\$ 213,094	\$ 7,109	