



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: February 3, 2009

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

December 2008 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>December 2008</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 280,647,512	\$1,290,817,431
Percent Change	(8.6)	(9.8)
Corporate Income Tax		
Net Collections	\$ 111,461,422	\$ 304,663,624
Percent Change	(7.2)	(26.4)
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 302,821,227	\$ 2,001,316,420
Change	(16.4)	(10.2)
Total Big Three Tax Types		
Net Collections	\$ 694,930,161	\$ 3,596,797,475
Percent Change	(11.9)	(11.7)

December 2007 was the first month that the department used a new computer system to process individual income tax. Some of the reports necessary to provide Tax Facts information are still under development. Those sections have been pulled from this report. Once the information is available it will be sent out.

We apologize for any inconvenience this may cause.

TAX FACTS

December 2008

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	December 2008	December 2007	% Change
Gross Collections	\$ 62,643,686	\$ 62,901,960	(0.4)
Withholding	299,464,364	303,718,442	(1.4)
Refunds	(20,820,754)	(2,628,323)	692.2
Urban Revenue Sharing	(60,639,783)	(57,044,911)	6.3
Net Collections	\$ 280,647,512	\$ 306,947,168	(8.6)
	Fiscal Year Total	Fiscal Year Total	
	(08/09)	(07/08)	% Change
Gross Collections	\$ 287,964,923	\$ 343,453,053	(16.2)
Withholding	1,599,440,810	1,638,291,791	(2.4)
Refunds	(232,749,601)	(208,869,701)	11.4
Urban Revenue Sharing	(363,838,700)	(342,269,463)	6.3
Net Collections	\$ 1,290,817,431	\$ 1,430,605,679	(9.8)

Federal Employee Retirement Contribution Project (FERC)

Kerr vs. ADOR or FERC, a Supreme Court tax settlement case has resulted in the distribution of one refund to individual income taxpayers during December 2008. This refund totaled \$411.40. Attorney payments are not included in the refund amount and total \$102.84 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.

Average Individual Income Tax Refund

Net of Ladewig and FERC refunds.

	Average	Number
2008 CYTD	\$ 743.49	1,848,744
2007 CYTD	\$ 664.88	1,772,789
% Change	11.8	4.3

Individual Income Tax Estimated Payments

Taxpayers are required to make estimated payments if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. Total estimated payments paid with form 140ES for tax year 2007 received through December 2008 were \$624.1 million, for an average of \$2,577. An additional \$156.2 million in estimated payments came from 2006 tax returns that applied their refunds as a 2007 estimated payment, for an average of \$3,225. Estimated payments received through December 2008 for tax year 2008 are as follows:

			Monthly	Cumulative
December-08	140 ES Payment	\$	52,565,381	\$ 377,036,106
December-07	140 ES Payment	\$	25,098,732	\$ 398,153,111
	% change		109.4	(5.3)
December-08	Average Payment	\$	2,915	\$ 1,673
December-07	Average Payment	\$	2,427	\$ 2,131
	% change		20.1	(21.5)
December-08	Applied Refund	\$	11,840,175	\$ 133,473,770
December-07	Applied Refund	\$	154,831	\$ 149,335,955
	% change		7547.2	(10.6)

Individual Income Tax Estimated Payments continued:

December-08	Monthly Total	\$	64,405,556	\$	510,509,875
December-07	Monthly Total	\$	25,253,563	\$	547,489,066
	% change		155.0		(6.8)

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 2007, which shows a decrease of (1.95%) in withholding payments over the fourth quarter of 2006. Growth in quarters for which information is still being gathered is as follows:

1 st Quarter 2008	(0.23%)	3 rd Quarter 2008	(1.99%)
2 nd Quarter 2008	1.67%	4th Quarter 2008	(0.04%)

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 2008.

	December 2008	Calendar Year Total
Check Off	\$ 24,120	\$ 6,339,090
Voluntary Donation	\$ 143	\$ 58,004
Number of Returns	3,183	882,040

Contributions on the Individual Income Tax Return

Through December 2008, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Wildlife	11,449	\$ 250,797	\$ 21.91
Child Abuse	11,646	\$ 258,705	\$ 22.21
Special Olympics	5,317	\$ 104,409	\$ 19.64
Neighbors Helping	3,122	\$ 56,202	\$ 18.00
AID to Education	823	\$ 100,866	\$ 122.56
Domestic Violence Shelter	8,614	\$ 198,847	\$ 23.08
National Guard Contributions	5,006	\$ 128,022	\$ 25.57
Veteran's Fund	3,254	\$ 71,205	\$ 21.88
Democratic Party	1,186	\$ 29,590	\$ 24.95
Republican Party	644	\$ 16,281	\$ 25.28
Green Party	28	\$ 557	\$ 19.89
Libertarian Party	81	\$ 1,957	\$ 24.16

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	December 2008	December 2007	% Change
Gross Collections	\$142,148,266	\$159,569,186	(10.9)
Refunds	(\$30,686,844)	(\$39,476,416)	(22.3)
Net Collections	\$111,461,422	\$120,092,770	(7.2)
	Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$400,815,398	\$505,327,387	(20.7)
Refunds	(\$96,151,774)	(\$91,256,009)	5.4
Net Collections	\$304,663,624	\$414,071,378	(26.4)

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 2008	\$119,931,005	Calendar Year Total	\$644,944,713
December 2007	\$148,204,631	Calendar Year Total	\$765,092,250
% Change	(19.1%)	% Change	(15.7%)

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	% chg
December 2008	545	69	81	20	18	0	733	(7.6)
December 2007	550	85	113	25	20	0	793	
CY 2008	3,343	479	579	109	87	3	4,600	(7.1)
CY 2007	3,547	518	637	126	120	1	4,949	

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 2008	\$6,815,108	\$5,001,978	\$18,547,691	\$15,086,254	\$51,612,774	\$97,063,805	(15.5)
December 2007	\$7,473,497	\$5,904,954	\$25,726,085	\$17,935,237	\$57,870,000	\$114,909,773	
CY 2008	\$39,732,698	\$33,289,387	\$130,668,214	\$77,963,909	\$256,401,457	\$538,055,665	(12.5)
CY 2007	\$45,061,630	\$36,246,026	\$144,877,427	\$87,803,371	\$300,798,286	\$614,786,740	

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 07/08 by corporate fiscal year. For example, in FY 07/08, 22.7% of the refund dollars paid were for corporate fiscal years ending in 2003 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	03 & Prior	04	05	06	07	08
FY 07/08	22.7%	4.7%	3.2%	57.2%	10.8%	1.4%
Corporate Fiscal Year-End:	04 & Prior	05	06	07	08	09
FY 08/09	6.6%	6.7%	6.5	74.4%	5.8%	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.

December 2008	\$93,510,009	Calendar Year Total	\$262,736,077
December 2007	\$52,039,770	Calendar Year Total	\$168,030,245
% Change	79.7%	% Change	56.4%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 124,953 corporate returns showing a fiscal year-end of 2006. The type of return received is indicated below:

	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

Through December 2008, 133,696 documents were received for a fiscal year-end of 2007, distributed as follows:

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

The figures for the 2007 returns are most meaningful when compared to 2006 returns received during the same period of time in the previous year. Through December 2007, the Department of Revenue received 124,953 documents with a fiscal year-end of 2006. Compared to 2007 documents, the Department has seen a 7.0% 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 2007/08 is 15.0% of net proceeds from Fiscal Year 2005/06 income tax. Amounts returned for December 2008 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 2008	December 2007	% change
Distribution Base	\$124,815,517	\$147,374,788	(15.3)
Non shared	238,826,940	284,800,105	(16.1)
Use Tax	20,945,415	26,475,366	(20.9)
Education Tax	44,836,207	53,331,543	(15.9)
Other Revenues	57,700,809	67,546,345	(14.6)
Total Collections	\$487,124,889	\$579,528,146	(15.9)

	Fiscal Year Total (08/09)	Fiscal Year Total (07/08)	% change
Distribution Base	\$795,502,936	\$886,017,277	(10.2)
Non shared	1,560,549,254	1,745,684,033	(10.6)
Use Tax	166,398,203	177,109,547	(6.0)
Education Tax	293,298,505	326,549,485	(10.2)
Other Revenues	367,630,037	404,369,704	(9.1)
Total Collections	\$3,183,378,935	\$3,539,730,046	(10.1)

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 2008	December 2007	% change
Retained by State	\$302,821,227	\$362,105,035	(16.4)
Returned to Counties	50,562,766	59,701,526	(15.3)
Returned to Cities	31,203,879	36,843,697	(15.3)
Education Tax	44,836,207	53,331,543	(15.9)
Other Revenues	57,700,809	67,546,345	(14.6)
Total Collections	\$487,124,889	\$579,528,146	(15.9)
	Fiscal Year Total (08/09)	Fiscal Year Total (07/08)	% change
Retained by State	\$2,001,316,420	\$2,228,380,939	(10.2)
Returned to Counties	322,258,239	358,925,599	(10.2)
Returned to Cities	198,875,734	221,504,319	(10.2)
Education Tax	293,298,505	326,549,484	(10.2)
Other Revenues	367,630,037	404,369,704	(9.1)
Total Collections	\$3,183,378,935	\$3,539,730,045	(10.1)

Transaction Privilege and Severance Tax Collections By Class

	Tax Rate	December 2008	% Chg	Fiscal Year Total	% Chg
Transporting	5.6	\$ 132,670	26.8	\$ 1,067,808	(13.0)
Non-Metal Mining	3.125				
Oil/Gas		418,620	(15.0)	3,392,984	(4.9)
Utilities	5.6	31,130,568	(3.5)	267,002,482	(4.9)
Communications	5.6	12,999,525	(11.5)	76,861,611	(14.5)
Private Car/Pipelines	5.6	59,777	(9.5)	162,365	(67.3)
Publishing	5.6	395,405	(11.2)	2,428,796	(27.4)
Job Printing	5.6	1,233,779	(25.7)	8,385,867	(16.4)
Restaurants & Bars	5.6	37,413,753	(8.8)	218,430,834	(5.8)
Amusements	5.6	4,299,499	(5.2)	23,980,977	(0.7)
Commercial Lease	0	(0)	N/A	21	N/A
Rental of Personal Property	5.6	14,028,325	(10.5)	92,016,841	(4.4)
Contracting	5.6	62,631,100	(29.2)	432,858,134	(20.2)
Retail	5.6	188,601,185	(13.9)	1,159,230,526	(10.4)
Mining Severance	2.5	414,501	(83.4)	14,596,702	(30.5)
Timber Severance	0	(4)	(83.6)	(282)	N/A
Hotel/Motel	5.5	9,548,609	(11.0)	53,901,658	(5.6)
Membership					
Camping	0	(4)	(57.5)	(26)	N/A
Use Tax	5.6	20,945,415	(20.9)	166,398,203	(6.0)
Rental Occup.Tax	0	20	N/A	(391)	N/A
Jet Fuel		311,084	(21.6)	1,384,341	(30.2)
Jet Fuel Use Tax	.0305/.0105 gal	2,707	(67.2)	96,076	(54.0)
Telecomm Devices	----	478,752	(12.2)	3,047,365	(9.8)
911 Telecom.		1,488,552	9.2	8,726,849	24.1
911 Wireline	0.20/month per active service	(681)	N/A	(1,074)	N/A
911 Wireless	0.20/month per active service	(1,926)	N/A	(12,566)	N/A
Total		\$ 386,531,233	(16.1)	\$ 2,533,956,100	(10.2)

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 2008	% Chg	Fiscal Year Total	% Chg
Transporting	\$2,660,001	26.3	21,392,179	(13.1)
Non-Metal Mining Oil/Gas	13,409,616	(15.2)	108,671,229	(5.0)
Utilities	623,205,079	(3.6)	5,343,574,410	4.9
Communications	260,196,994	(11.6)	1,538,479,411	(14.6)
Private Car/Pipelines	1,196,394	(9.8)	3,253,588	(67.3)
Publishing	7,918,606	(11.4)	48,634,996	(27.4)
Job Printing	24,695,795	(25.8)	167,847,360	(16.5)
Restaurants & Bars	748,782,573	(8.9)	4,371,740,615	(5.9)
Amusements	86,055,503	(5.4)	480,003,599	(0.8)
Commercial Lease	0	N/A	704	N/A
Rental of Personal Property	280,778,936	(10.6)	1,841,660,679	(4.5)
Contracting	1,253,903,732	(29.3)	8,665,245,840	(20.2)
Retail	3,775,136,464	(14.1)	23,203,694,372	(10.5)
Mining Severance	16,717,795	(83.3)	584,674,069	(30.6)
Timber Severance	0	N/A	(175)	N/A
Hotel/Motel	173,706,343	(11.2)	980,647,811	(5.7)
Membership Camping	0	N/A	0	N/A
Use Tax	422,459,488	(20.3)	3,343,546,988	(5.9)
Rental Occupancy Tax	597	N/A	(16,076)	N/A
Total	\$7,690,823,916	(16.6)	50,703,051,598	(10.4)

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 2008 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$ 351,116	0.6	\$ 2,320,157	(6.9)
Coconino	1,141,409	2.1	8,239,383	(9.2)
Cochise	913,211	1.7	5,724,058	(8.6)
Gila	366,738	0.7	2,508,567	(7.6)
Graham	240,084	0.4	1,699,115	(3.0)
Greenlee	265,741	0.5	1,857,931	(22.3)
La Paz	133,961	0.2	846,251	(8.5)
Maricopa	32,358,412	59.5	204,804,289	(10.9)
Mohave	1,538,911	2.8	9,788,914	(6.1)
Navajo	768,939	1.4	5,145,791	(6.9)

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 Counties continued:

	County Share	% of Total	FYTD County Share	% Change
Pima	7,289,614	13.4	46,265,775	(10.1)
Pinal	1,623,864	3.0	10,774,817	(9.9)
Santa Cruz	344,793	0.6	2,115,158	(7.8)
Yavapai	1,765,168	3.2	11,577,848	(9.4)
Yuma	1,460,805	2.7	8,590,183	(5.6)
Total	\$ 50,562,766		\$ 322,258,239	(10.2)

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 2008 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 2008 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.

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OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in December 2008. The table compares the receipts to December 2007 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	December 2008		December 2007		% Change
Spirituous	\$	2,376,130	\$	2,487,246	(4.5)
Vinous		1,484,425		1,372,526	8.2
Malt		1,696,613		1,759,391	(3.6)
Cigarette		30,898,227		34,601,191	(10.7)
Other Tobacco		1,139,385		1,394,367	(18.3)
Tobacco Licenses		450		575	(21.7)
Total	\$	37,595,230	\$	41,615,296	(9.7)

	Fiscal Year (08/09)		Fiscal Year (07/08)		% Change
Spirituous	\$	13,839,790	\$	13,408,517	3.2
Vinous		6,396,792		6,071,485	5.4
Malt		11,301,039		12,035,165	(6.1)
Cigarette*		186,858,475		198,436,485	(5.8)
Other Tobacco		7,691,654		8,328,899	(7.7)
Tobacco Licenses		3,075		2,950	4.2
Total	\$	226,090,826	\$	238,283,501	(5.1)

*Through December 2008, \$401,852 of 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:

	December 2008		FY 08/09	
Spirituous	\$	1,663,291	\$	9,687,853
Vinous		371,106		1,599,196
Malt		424,153		2,825,259
Cigarette		2,464,287		15,140,431
Other Tobacco		51,272		346,125
Tobacco Licenses		450		3,075
Total	\$	4,974,559	\$	29,601,939

Other dedicated revenues from luxury taxes:

	December 2008		FY08/09	
Corrections Fund	\$	2,425,053	\$	13,855,551
Tobacco Tax & Health Care Fund ²		6,426,452		38,429,084
Tobacco Products Tax Fund ³		9,639,678		57,643,627
Drug Treatment & Education Fund		738,916		4,154,395
Corrections Rev. Fund		293,957		1,654,042
Smoke Free Arizona Fund ⁴		308,036		1,892,649
Early Childhood Development and Health Fund ⁵		12,788,580		78,859,538

Estate Tax

	Monthly	FYTD
December-08	\$ 0.00	\$ 104,313
December-07	\$ 0.00	\$ 260,778
% change	N/A	(60.0)

Bingo Tax

	Monthly	FYTD
December-08	\$ 38,172	\$ 253,331
December-07	\$ 43,047	\$ 276,458
% change	(11.3)	(8.4)

Unclaimed Property

	Monthly	FYTD
December-08	\$ 521,081	\$ 45,777,193
December-07	(\$ 219,325)	\$ 63,174,325
% change	N/A	(27.5)

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 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	1,089,993	88,265
Eagar	\$55,307	4,435	Tempe	2,069,287	165,796
St. Johns	48,206	3,865	Tolleson	80,831	6,498
Springerville	25,772	2,065	Wickenburg	75,688	6,077
<u>Cochise County</u>			Youngtown	76,293	6,163
Benson	59,198	4,740	<u>Mohave County</u>		
Bisbee	81,957	6,570	Bullhead City	476,291	38,210
Douglas	214,625	17,195	Colorado City	50,799	4,080
Huachuca City	22,840	1,830	Kingman	321,742	25,860
Sierra Vista	544,418	43,690	Lake Havasu City	664,924	53,435
Tombstone	20,086	1,610	<u>Navajo County</u>		
Willcox	48,492	3,885	Holbrook	67,650	5,425
<u>Coconino County</u>			Pinetop-Lakeside	51,896	4,165
Flagstaff	762,420	61,185	Show Low	122,991	9,885
Fredonia*	18,635	1,500	Snowflake	61,537	4,935
Page	88,741	7,110	Taylor	51,010	4,100
Williams	39,216	3,145	Winslow	122,774	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	93,613	7,495	Marana	330,945	26,725
Hayden*	18,603	1,500	Oro Valley	490,498	39,400
Miami	24,414	1,955	Sahuarita	172,406	13,990
Payson	192,333	15,430	South Tucson	70,290	5,630
Star Valley	24,620	2,006	Tucson	6,607,643	529,770
Winkelman*	18,506	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	425,055	34,070
Pima	27,212	2,182	Casa Grande	403,987	32,470
Safford	116,882	9,360	Coolidge	102,085	8,180
Thatcher	56,716	4,550	Eloy	138,792	11,125
<u>Greenlee County</u>			Florence	255,278	20,530
Clifton*	32,425	2,596	Kearny	28,091	2,249
Duncan	18,586	1,500	Mammoth	22,008	1,762
<u>La Paz County</u>			Maricopa	195,562	15,934
Parker	40,938	3,280	Superior	40,643	3,254
Quartzsite	44,912	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	272,457	21,830
Avondale	859,011	69,356	Patagonia*	18,601	1,500
Buckeye	313,658	25,406	<u>Yavapai County</u>		
Carefree	45,850	3,684	Camp Verde	133,743	10,730
Cave Creek	59,303	4,766	Chino Valley	153,040	12,325
Chandler	2,871,546	230,845	Clarkdale	45,908	3,680
El Mirage	394,593	32,061	Cottonwood	135,280	10,860
Fountain Hills	304,989	24,492	Dewey-Humboldt	49,461	4,030
Gila Bend	24,731	1,980	Jerome*	18,481	1,500
Gilbert	2,202,851	177,544	Prescott	507,747	40,770
Glendale	3,022,151	242,369	Prescott Valley	417,183	33,575
Goodyear	571,288	46,213	Sedona	136,420	10,935
Guadalupe	69,313	5,555	<u>Yuma County</u>		
Litchfield Park	56,400	4,528	San Luis	284,751	22,930
Mesa	5,585,935	448,096	Somerton	121,241	9,750
Paradise Valley	173,110	13,863	Wellton	24,575	1,970
Peoria	1,718,984	138,143	Yuma	1,112,937	89,306
Phoenix	18,400,025	1,475,834			
Queen Creek	202,390	16,414			
Scottsdale	2,925,169	234,752	TOTAL	\$60,639,783	4,869,189

*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
December 2008

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$566,163	88,265
Eagar	\$28,448	4,435	Tempe	\$1,063,474	165,796
Springerville	\$13,246	2,065	Tolleson	\$41,680	6,498
St. Johns	\$24,791	3,865	Wickenburg	\$38,980	6,077
<u>Cochise County</u>			Youngtown	\$39,532	6,163
Benson	\$30,404	4,740	<u>Mohave County</u>		
Bisbee	\$42,142	6,570	Bullhead City	\$245,092	38,210
Douglas	\$110,295	17,195	Colorado City	\$26,171	4,080
Huachuca City	\$11,738	1,830	Kingman	\$165,875	25,860
Sierra Vista	\$280,243	43,690	Lake Havasu City	\$342,751	53,435
Tombstone	\$10,327	1,610	<u>Navajo County</u>		
Willcox	\$24,920	3,885	Holbrook	\$34,798	5,425
<u>Coconino County</u>			Pinetop/Lakeside	\$26,716	4,165
Flagstaff	\$392,462	61,185	Show Low	\$63,406	9,885
Fredonia	\$7,120	1,110	Snowflake	\$31,655	4,935
Page	\$45,606	7,110	Taylor	\$26,299	4,100
Williams	\$20,173	3,145	Winslow	\$63,085	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$48,076	7,495	Marana	\$171,424	26,725
Hayden	\$5,722	892	Oro Valley	\$252,726	39,400
Miami	\$12,540	1,955	Sahuarita	\$89,737	13,990
Payson	\$98,973	15,430	South Tucson	\$36,113	5,630
Star Valley	\$12,867	2,006	Tucson	\$3,398,132	529,770
Winkelman	\$2,842	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$218,537	34,070
Pima	\$13,996	2,182	Casa Grande	\$208,274	32,470
Safford	\$60,038	9,360	Coolidge	\$52,469	8,180
Thatcher	\$29,185	4,550	Eloy	\$71,360	11,125
<u>Greenlee County</u>			Florence	\$131,687	20,530
Clifton	\$16,652	2,596	Kearny	\$14,426	2,249
Duncan	\$5,208	812	Mammoth	\$11,302	1,762
<u>La Paz County</u>			Maricopa	\$102,206	15,934
Parker	\$21,039	3,280	Superior	\$20,872	3,254
Quartzsite	\$23,092	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$140,025	21,830
Avondale	\$444,874	69,356	Patagonia	\$5,901	920
Buckeye	\$162,963	25,406	<u>Yavapai County</u>		
Carefree	\$23,630	3,684	Camp Verde	\$68,826	10,730
Cave Creek	\$30,571	4,766	Chino Valley	\$79,057	12,325
Chandler	\$1,480,721	230,845	Clarkdale	\$23,605	3,680
El Mirage	\$205,651	32,061	Cottonwood	\$69,660	10,860
Fountain Hills	\$157,100	24,492	Dewey-Humboldt	\$25,850	4,030
Gila Bend	\$12,700	1,980	Jerome	\$2,117	330
Gilbert	\$1,138,830	177,544	Prescott	\$261,513	40,770
Glendale	\$1,554,640	242,369	Prescott Valley	\$215,362	33,575
Goodyear	\$296,427	46,213	Sedona	\$70,141	10,935
Guadalupe	\$35,632	5,555	<u>Yuma County</u>		
Litchfield Park	\$29,044	4,528	San Luis	\$147,081	22,930
Mesa	\$2,874,246	448,096	Somerton	\$62,540	9,750
Paradise Valley	\$88,922	13,863	Wellton	\$12,636	1,970
Peoria	\$886,098	138,143	Yuma	\$572,840	89,306
Phoenix	\$9,466,521	1,475,834			
Queen Creek	\$105,285	16,414			
Scottsdale	\$1,505,782	234,752	TOTAL	\$31,203,879	4,864,696

**TABLE 4
County Tax Collections
December 2008**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 103,743							
Cochise		\$ 618,119							
Coconino		\$ 841,743	\$ 841,566					\$ 210,238	
Gila	\$ 254,272	\$ 246,066							
Graham		\$ 159,244							
Greenlee		\$ 215,773							
La Paz		\$ 71,267	\$ 71,267				\$ 1		
Maricopa	\$ 26,598,101		\$ 9,595,677	\$ 427,960	\$ 440				\$ 1,735,854
Mohave		\$ 485,975							
Navajo		\$ 494,088							
Pima	\$ 5,477,060			\$ 104,010		\$ 16,241			
Pinal	\$ 1,123,205	\$ 1,082,431					\$ 223,221		
Santa Cruz		\$ 258,927	\$ 258,659						
Yavapai		\$ 1,081,677	\$ 540,817						
Yuma		\$ 1,091,495	\$ 1,091,498				\$ 216,451	\$ 6,222	