



# ARIZONA DEPARTMENT OF REVENUE

## MEMORANDUM

DATE: February 28, 2011

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

### **DECEMBER 2010 TAX FACTS**

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

	<u>December 2010</u>	<u>Fiscal Year Total</u>
<b>Individual Income Tax</b>		
Net Collections	\$ 303,002,112	\$ 1,357,436,585
Percent Change	14.2%	19.2%
<b>Corporate Income Tax</b>		
Net Collections	\$ 98,736,833	\$ 240,958,916
Percent Change	57.7%	NA
<b>Transaction Privilege, Severance &amp; Use Taxes</b>		
Net Collections	\$ 274,456,847	\$ 1,684,762,892
Percent Change	0.7%	(0.5)%
<b>Total Big Three Tax Types</b>		
Net Collections	\$676,195,792	\$3,283,158,393
Percent Change	12.6%	11.6%

## INDIVIDUAL INCOME TAX

### Individual Income Tax Receipts

	December 2010	December 2009	% Change
Gross Collections	\$ 49,652,916	\$ 46,197,669	7.5%
Withholding	298,035,561	276,395,541	7.8%
Refunds	(5,185,822)	(4,822,972)	7.5%
Urban Revenue Sharing	(39,500,543)	(52,387,052)	(24.6)%
<b>Net Collections</b>	<b>\$ 303,002,112</b>	<b>\$ 265,383,186</b>	<b>14.2%</b>

	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% Change
Gross Collections	\$ 199,241,548	\$ 198,769,037	0.2%
Withholding	1,580,548,087	1,499,103,886	5.4%
Refunds	(185,349,789)	(245,039,832)	(24.4)%
Urban Revenue Sharing	(237,003,260)	(314,322,315)	(24.6)%
<b>Net Collections</b>	<b>\$ 1,357,436,585</b>	<b>\$ 1,138,510,776</b>	<b>19.2%</b>

### Average Individual Income Tax Refund

	Average	Number
2010 CYTD	\$ 756.28	1,734,573
2009 CYTD	\$ 809.33	1,737,022
<b>% Change</b>	<b>(6.54)%</b>	<b>(0.14)%</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 2008 were \$541.0 million, for an average of \$1,978. An additional \$144.6 million in estimated payments came from 2007 tax returns that applied their refunds as a 2008 estimated payment, for an average of \$2,981. Estimated payments received through December 2010 for tax year 2010 are as follows:

		Monthly	Cumulative
December 2010	140 ES Payment	\$ 44,746,258	\$ 241,458,807
December 2009	140 ES Payment	\$ 48,874,371	\$ 284,314,441
	<b>% change</b>	<b>(8.4)%</b>	<b>(15.1)%</b>
December 2010	Average Payment	\$ 3,722	\$ 1,393
December 2009	Average Payment	\$ 3,617	\$ 1,497
	<b>% change</b>	<b>2.9%</b>	<b>(6.9)%</b>
December 2010	Applied Refund	\$ 523,175	\$ 115,439,850
December 2009	Applied Refund	\$ 5,520,458	\$ 124,113,795
	<b>% change</b>	<b>(90.5)%</b>	<b>(7.0)%</b>
December 2010	Monthly Total	\$ 45,269,433	\$ 356,898,657
December 2009	Monthly Total	\$ 54,394,829	\$ 408,428,237
	<b>% change</b>	<b>(16.8)%</b>	<b>(12.6)%</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 2008 through March 2009, \$834.6 million was received for the first quarter of 2008. The latest complete quarter (15 months of information has been compiled) is the third quarter of 2009, which shows a decrease of 5.70% in withholding payments over the third quarter of 2008. Growth in quarters for which information is still being gathered is as follows:

4th Quarter 2009	(2.80)%	1st Quarter 2010	(1.51)%
2nd Quarter 2010	1.15%	3rd Quarter 2010	6.07%
4th Quarter 2010	5.65%		

Effective July 1, 2010, the state withholding tables calculate Arizona withholding as a percentage of gross taxable wages. The new withholding rates are 0%, 1.3%, 1.8%, 2.7%, 3.6%, 4.2% or 5.1%. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

### **Clean Elections**

As a result of the January 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for returns filed in 2010.

	<b>December 2010</b>	<b>Calendar Year Total</b>
Check Off	\$ 12,555	\$ 5,901,095
Voluntary Donation	\$ 1,809	\$ 56,471
Number of Returns	1,784	816,749

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

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

	<b>Number</b>	<b>Amount</b>	<b>Average</b>
AID to Education	1,141	\$ 82,786	\$ 72.56
Child Abuse Prevention	8,889	\$ 214,303	\$ 24.11
Domestic Violence Prevention	6,635	\$ 162,955	\$ 24.56
National Guard Contributions	2,845	\$ 70,625	\$ 24.82
Neighbors Helping Neighbors	2,441	\$ 49,827	\$ 20.41
Special Olympics	4,155	\$ 98,074	\$ 23.60
Wildlife	8,680	\$ 201,178	\$ 23.18
Veterans Fund	4,388	\$ 100,043	\$ 22.80
Democratic Party	429	\$ 15,638	\$ 36.45
Green Party	35	\$ 582	\$ 16.63
Libertarian Party	44	\$ 1,706	\$ 38.77
Republican Party	228	\$ 9,177	\$ 40.25

## CORPORATE INCOME TAX

### Corporate Income Tax Receipts

	December 2010	December 2009	% Change
Gross Collections	\$ 93,729,701	\$ 98,450,482	(4.8)%
Refunds	\$ 5,007,132	\$ (35,820,862)	(114.0)%
<b>Net Collections</b>	<b>\$ 98,736,833</b>	<b>\$ 62,629,620</b>	<b>57.7%</b>

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 311,527,354	\$ 298,864,943	4.2%
Refunds	\$ (70,568,437)	\$ (187,032,784)	(62.3)%
<b>Net Collections</b>	<b>\$ 240,958,917</b>	<b>\$ 111,832,159</b>	<b>N/A</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.

December 2010	\$ 85,779,368	Calendar Year Total	\$ 495,983,427
December 2009	\$ 85,976,303	Calendar Year Total	\$ 448,845,827
% Change	(0.2)%	% Change	10.5%

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
December 2010	529	88	83	19	14	0	733	11.1%
December 2009	476	75	82	17	10	0	660	
<b>CY 2010</b>	<b>2,823</b>	<b>458</b>	<b>499</b>	<b>100</b>	<b>77</b>	<b>0</b>	<b>3,957</b>	<b>9.0%</b>
<b>CY 2009</b>	<b>2,684</b>	<b>346</b>	<b>460</b>	<b>83</b>	<b>55</b>	<b>1</b>	<b>3,629</b>	

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
December 2010	\$ 6,171,525	\$ 6,320,217	\$ 19,701,789	\$ 13,208,108	\$ 21,634,756	\$ 67,036,395	7.4%
December 2009	\$ 5,217,362	\$ 5,152,217	\$ 18,542,353	\$ 12,879,000	\$ 20,633,390	\$ 62,424,322	
<b>CY 2010</b>	<b>\$ 30,918,460</b>	<b>\$ 32,184,588</b>	<b>\$ 114,660,791</b>	<b>\$ 70,525,820</b>	<b>\$ 159,158,704</b>	<b>\$ 407,448,363</b>	<b>17.5%</b>
<b>CY 2009</b>	<b>\$ 28,465,789</b>	<b>\$ 24,415,787</b>	<b>\$ 103,886,152</b>	<b>\$ 60,319,448</b>	<b>\$ 129,598,790</b>	<b>\$ 346,685,966</b>	

### Corporate Refunds:

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 09/10 by corporate fiscal year. For example, in FY 09/10, 13.2% of the refund dollars paid were for corporate fiscal years ending in 2005 or before. The percentages are for refunds paid through the fiscal year.

<b>Corporate Fiscal Year-End:</b>	<b>05 &amp; Prior</b>	<b>06</b>	<b>07</b>	<b>08</b>	<b>09</b>	<b>10</b>
FY 09/10	13.2%	4.9%	6.7%	69.4%	5.7%	0.1%
<b>Corporate Fiscal Year-End:</b>	<b>06 &amp; Prior</b>	<b>07</b>	<b>08</b>	<b>09</b>	<b>10</b>	<b>11</b>
FY 10/11	28.0%	6.4%	2.1%	58.3%	5.2%	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>December 2010</b>	\$ 6,549,347	<b>Calendar Year Total</b>	\$ 247,309,465
<b>December 2009</b>	\$ 24,972,744	<b>Calendar Year Total</b>	\$ 214,980,029
<b>% Change</b>	(73.8)%	<b>% Change</b>	15.0%

**Corporate Income Tax Document Count**

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

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

Through December 2010, 132,403 documents were received for a fiscal year-end of 2009, 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>
#	193	34,438	85,015	653	12,104
%	0.2%	26.0%	64.2%	0.5%	9.1%

The figures for the 2009 returns are most meaningful when compared to 2008 returns received during the same period of time in the previous year. Through December 2009, the Department of Revenue received 133,308 documents with a fiscal year-end of 2008. Compared to 2009 documents, the Department has seen a 1.1% **decrease** in the number of corporate returns processed at this point of time in the calendar year.

**Urban Revenue Sharing Returned to Cities/Towns**

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2010/11 is 15.0% of net proceeds from Fiscal Year 2008/09 income tax. Amounts returned for December 2010 are shown on Table 2 located at the end of this report.

## TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

### Transaction Privilege, Severance and Use Tax Receipts

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

	December 2010	December 2009	% change
Distribution Base	\$ 120,696,474	\$ 118,211,506	2.1%
Non Shared	\$ 219,281,274	\$ 214,842,401	2.1%
Use Tax	\$ 13,547,360	\$ 17,049,569	(20.5)%
Education Tax	\$ 41,191,003	\$ 40,354,917	2.1%
Temporary Tax	\$ 66,977,935	-----	N/A
Other Revenues	\$ 54,110,293	\$ 53,105,966	1.9%
<b>Total Collections</b>	<b>\$ 515,804,338</b>	<b>\$ 443,564,359</b>	<b>16.3%</b>

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Distribution Base	\$ 699,128,044	\$ 697,136,635	0.3%
Non Shared	\$ 1,317,332,347	\$ 1,324,138,421	(0.5)%
Use Tax	\$ 126,301,283	\$ 128,047,966	(1.4)%
Education Tax	\$ 248,544,859	\$ 249,761,906	(0.5)%
Temporary Tax	\$ 394,885,660	-----	N/A
Other Revenues	\$ 317,322,128	\$ 319,695,369	(0.7)%
<b>Total Collections</b>	<b>\$ 3,103,514,320</b>	<b>\$ 2,718,780,297</b>	<b>14.2%</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.

	December 2010	December 2009	% change
Retained by State	\$ 274,456,847	\$ 272,663,118	0.7%
Returned to Counties	\$ 48,894,142	\$ 47,887,481	2.1%
Returned to Cities	\$ 30,174,118	\$ 29,552,876	2.1%
Education Tax	\$ 41,191,003	\$ 40,354,917	2.1%
Temporary Tax	\$ 66,977,935	-----	N/A
Other Revenues	\$ 54,110,293	\$ 53,105,966	1.9%
<b>Total Collections</b>	<b>\$ 515,804,338</b>	<b>\$ 443,564,359</b>	<b>16.3%</b>

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Retained by State	\$ 1,684,762,892	\$ 1,692,628,812	(0.5)%
Returned to Counties	\$ 283,216,771	\$ 282,410,051	(13.9)%
Returned to Cities	\$ 174,782,011	\$ 174,284,159	0.3%
Education Tax	\$ 248,544,859	\$ 249,761,906	(0.5)%
Temporary Tax	\$ 394,885,660	-----	N/A
Other Revenues	\$ 317,322,128	\$ 319,695,369	(0.7)%
<b>Total Collections</b>	<b>\$ 3,103,514,320</b>	<b>\$ 2,718,780,297</b>	<b>12.7%</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 December 2010 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$ 342,342	0.5%	\$ 1,934,247	(4.6)%
Coconino	\$ 1,151,694	12.3%	\$ 7,649,525	3.0%
Cochise	\$ 873,742	(2.0)%	\$ 5,140,527	(0.8)%
Gila	\$ 345,061	2.8%	\$ 2,108,332	(1.1)%
Graham	\$ 271,152	(3.0)%	\$ 1,490,425	(6.7)%
Greenlee	\$ 353,052	25.5%	\$ 1,814,636	14.2%
La Paz	\$ 136,125	(0.7)%	\$ 760,718	(2.0)%
Maricopa	\$ 31,246,254	2.5%	\$ 179,202,648	0.3%
Mohave	\$ 1,418,624	2.3%	\$ 8,410,405	(2.3)%
Navajo	\$ 665,155	(8.6)%	\$ 4,505,084	(0.3)%
Pima	\$ 7,051,100	0.2%	\$ 41,372,351	0.8%
Pinal	\$ 1,600,599	0.4%	\$ 9,175,525	(1.5)%
Santa Cruz	\$ 328,544	3.3%	\$ 1,799,872	0.6%
Yavapai	\$ 1,745,529	1.4%	\$ 10,299,963	0.4%
Yuma	\$ 1,365,167	2.0%	\$ 7,552,514	0.5%
<b>Total</b>	<b>\$ 48,894,142</b>	<b>2.1%</b>	<b>\$ 283,216,771</b>	<b>0.3%</b>

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

	Tax Rate	December 2010	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 219,199	40.1%	\$ 973,373	(10.1)%
Non-Metal Mining					
Oil/Gas	3.125	\$ 243,352	(11.2)%	\$ 1,600,124	(13.1)%
Utilities	6.6	\$ 31,994,931	6.3%	\$ 270,966,656	1.2%
Communications	6.6	\$ 12,290,598	1.0%	\$ 76,393,392	9.9%
Private					
Car/Pipelines	6.6	\$ (18,094)	N/A	\$ 22,894	(30.3)%
Publishing	6.6	\$ 451,450	(8.1)%	\$ 2,354,937	(7.4)%
Job Printing	6.6	\$ 1,025,734	N/A	\$ 6,343,793	10.4%
Restaurants & Bars	6.6	\$ 35,701,821	(1.2)%	\$ 213,172,359	2.1%
Amusements	6.6	\$ 3,902,296	10.7%	\$ 20,560,272	(5.0)%
Commercial Lease	0	\$ 1	N/A	\$ (7)	N/A
Rental of Personal Property	6.6	\$ 12,360,961	(7.2)%	\$ 73,670,507	(3.3)%
Contracting	6.6	\$ 34,994,284	(12.5)%	\$ 227,298,470	(12.0)%
Retail	6.6	\$ 191,781,957	12.9%	\$ 1,053,683,967	1.9%
Mining Severance	2.5	\$ 3,147,824	32.0%	\$ 15,675,352	22.9%
Timber Severance	0	\$ 0	N/A	\$ 734	N/A
Hotel/Motel	6.5	\$ 8,509,264	(4.1)%	\$ 47,649,493	3.9%
Membership Camping	0	\$ 0	N/A	\$ 36	N/A
Use Tax	6.6	\$ 13,547,360	(36.0)%	\$ 126,301,283	(4.5)%
Rental Occupancy Tax	0	\$ 0	N/A	\$ 2,119	(51.6)%
Jet Fuel		\$ 387,001	(22.9)%	\$ 2,297,476	(2.3)%
Jet Fuel Use Tax	.0305/.0105 gal	\$ 4,120	(81.6)%	\$ (5,144)	N/A
Telecomm Devices	----	\$ 629,091	31.2%	\$ 2,901,310	(4.9)%
911 Telecom.	----	\$ 1,671,827	11.3%	\$ 8,355,408	(1.0)%
911 Wireline	0.20/month per active service	\$ 0	N/A	\$ 1,568	N/A
911 Wireless	0.20/month per active service	\$ 0	N/A	\$ 418	N/A
<b>Total</b>		<b>\$ 364,555,084</b>	<b>3.2%</b>	<b>\$ 2,161,930,897</b>	<b>(0.1)%</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>December 2010</b>	<b>% Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	\$ 4,383,974	40.1%	\$ 19,467,476	(10.2)%
Non-Metal Mining Oil/Gas	\$ 7,787,263	(11.2)%	\$ 51,203,969	(13.1)%
Utilities	\$ 639,898,625	1.2%	\$ 5,419,333,125	0.4%
Communications	\$ 245,811,966	10.7%	\$ 1,528,795,056	11.7%
Private Car/Pipelines	\$ (361,883)	N/A	\$ 457,874	(17.0)%
Publishing	\$ 9,029,001	4.2%	\$ 47,098,747	(5.2)%
Job Printing	\$ 20,514,671	4.9%	\$ 126,875,855	11.3%
Restaurants & Bars	\$ 714,036,385	(0.9)%	\$ 4,263,365,131	2.1%
Amusements	\$ 78,045,927	(12.8)%	\$ 411,205,445	(9.0)%
Commercial Lease	\$ 28	N/A	\$ (408)	N/A
Rental of Personal Property	\$ 247,219,215	(10.2)%	\$ 1,473,409,235	(3.9)%
Contracting	\$ 699,885,680	(12.4)%	\$ 4,545,969,311	(12.0)%
Retail	\$ 3,835,631,624	4.9%	\$ 21,072,444,227	0.6%
Mining Severance	\$ 125,912,978	20.4%	\$ 627,014,067	20.7%
Timber Severance	\$ 0	N/A	\$ 345	N/A
Hotel/Motel	\$ 154,713,899	(0.2)%	\$ 866,354,419	4.7%
Membership Camping	\$ 0	N/A	\$ 728	(50.3)%
Use Tax	\$ 272,079,229	20.7%	\$ 2,537,962,175	(1.4)%
Rental Occupancy Tax	\$ 0	N/A	\$ 70,622	N/A
<b>Total</b>	<b>\$ 7,054,588,582</b>	<b>0.2%</b>	<b>\$ 42,991,027,399</b>	<b>(0.5)%</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 December 2010 is shown on Table 3, attached to this report.

## **County Tax Collections**

The county-imposed tax collections received by the Department of Revenue during December 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 December 2010. The table compares the receipts to December 2009 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	December 2010	December 2009	% Change
Spirituous	\$ 2,706,050	\$ 3,620,799	(25.3)%
Vinous	\$ 1,458,887	\$ 1,844,126	(20.9)%
Malt	\$ 2,061,091	\$ 1,079,844	90.9%
Cigarette	\$ 23,520,795	\$ 25,466,538	(7.6)%
Other Tobacco	\$ 1,678,946	\$ 1,454,022	15.5%
Tobacco Licenses	\$ 600	\$ 600	0.0%
<b>Total</b>	<b>\$ 31,426,369</b>	<b>\$ 33,525,329</b>	<b>(6.3)%</b>

  

	Fiscal Year (10/11)	Fiscal Year (09/10)	% Change
Spirituous	\$ 13,016,610	\$ 13,845,401	(6.0)%
Vinous	\$ 6,165,954	\$ 6,381,210	(3.4)%
Malt	\$ 10,693,240	\$ 10,523,528	1.6%
Cigarette*	\$ 152,938,621	\$ 157,248,270	(2.7)%
Other Tobacco	\$ 9,137,519	\$ 8,089,850	13.0%
Tobacco Licenses	\$ 3,260	\$ 3,800	(14.2)%
<b>Total</b>	<b>\$ 191,955,204</b>	<b>\$ 196,092,059</b>	<b>(2.1)%</b>

\*Through December 2010, \$673,200 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 2010	Fiscal Year (10/11)
Spirituous	\$ 1,894,235	\$ 9,111,627
Vinous	\$ 364,721	\$ 1,541,485
Malt	\$ 515,272	\$ 2,673,309
Cigarette	\$ 1,221,614	\$ 11,465,222
Other Tobacco	\$ 75,553	\$ 411,188
Tobacco Licenses	\$ 600	\$ 3,135
<b>Total</b>	<b>\$ 4,071,995</b>	<b>\$ 25,205,966</b>

**Other dedicated revenues from luxury taxes:**

	<b>December 2010</b>	<b>Fiscal Year (10/11)</b>
Corrections Fund	\$ 2,618,687	\$ 12,951,091
Tobacco Tax & Health Care Fund <sup>2</sup>	\$ 5,190,949	\$ 33,052,750
Tobacco Products Tax Fund <sup>3</sup>	\$ 7,786,424	\$ 49,696,211
Drug Treatment & Education Fund	\$ 823,020	\$ 3,945,818
Corrections Rev. Fund	\$ 327,580	\$ 1,570,642
Smoke Free Arizona Fund <sup>4</sup>	\$ 241,935	\$ 1,506,981
Early Childhood Development and Health Fund <sup>5</sup>	\$10,365,779	\$ 64,025,621

**Bingo Tax**

	<b>Monthly</b>	<b>FYTD</b>
December 2010	\$ 38,873	\$ 239,404
December 2009	\$ 36,699	\$ 246,638
<b>% change</b>	<b>5.9%</b>	<b>(2.9)%</b>

**Estate Tax**

	<b>Monthly</b>	<b>FYTD</b>
December 2010	\$ 0	\$ 437,372
December 2009	\$ 0	\$ 333,384
<b>% change</b>	<b>N/A</b>	<b>31.2%</b>

**Unclaimed Property**

	<b>Monthly</b>	<b>FYTD</b>
December 2010	\$ 1,619,759	\$ 62,881,256
December 2009	\$ (9,262,019)	\$ 35,547,747
<b>% change</b>	<b>N/A</b>	<b>76.8%</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**  
**December 2010**

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

\*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**  
**December 2010**

<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	\$ 1,455,923	234,752
Eagar	\$ 27,506	4,435	Surprise	547,416	88,265
St. Johns	23,971	3,865	Tempe	1,028,260	165,796
Springerville	12,807	2,065	Tolleson	40,300	6,498
<b><u>Cochise County</u></b>			Wickenburg	37,699	6,077
Benson	\$ 29,397	4,740	Youngtown	38,223	6,163
Bisbee	40,747	6,570	<b><u>Mohave County</u></b>		
Douglas	106,643	17,195	Bullhead City	\$ 236,977	38,210
Huachuca City	11,350	1,830	Colorado City	25,304	4,080
Sierra Vista	270,964	43,690	Kingman	160,383	25,860
Tombstone	9,985	1,610	Lake Havasu City	331,402	53,435
Willcox	24,095	3,885	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$ 33,646	5,425
Flagstaff	\$ 379,467	61,185	Pinetop/Lakeside	25,831	4,165
Fredonia	6,884	1,110	Show Low	61,306	9,885
Page	44,096	7,110	Snowflake	30,607	4,935
Tusayan	3,461	558	Taylor	25,428	4,100
Williams	19,505	3,145	Winslow	60,996	9,835
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$ 46,484	7,495	Marana	\$ 165,747	26,725
Hayden	5,532	892	Oro Valley	244,357	39,400
Miami	12,125	1,955	Sahuarita	86,765	13,990
Payson	95,696	15,430	South Tucson	34,917	5,630
Star Valley	12,441	2,006	Tucson	3,285,613	529,770
Winkelman	2,747	443	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$ 211,301	34,070
Pima	\$ 13,533	2,182	Casa Grande	201,378	32,470
Safford	58,050	9,360	Coolidge	50,732	8,180
Thatcher	28,219	4,550	Eloy	68,997	11,125
<b><u>Greenlee County</u></b>			Florence	127,326	20,530
Clifton	\$ 16,100	2,596	Kearny	13,948	2,249
Duncan	5,036	812	Mammoth	10,928	1,762
<b><u>La Paz County</u></b>			Maricopa	98,822	15,934
Parker	\$ 20,342	3,280	Superior	20,181	19,623
Quartzsite	22,327	3,600	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$ 135,389	21,830
Avondale	\$ 430,143	69,356	Patagonia	5,706	920
Buckeye	157,567	25,406	<b><u>Yavapai County</u></b>		
Carefree	22,842	3,684	Camp Verde	\$ 66,547	10,730
Cave Creek	29,559	4,766	Chino Valley	76,439	12,325
Chandler	1,431,692	230,845	Clarkdale	22,823	3,680
El Mirage	198,841	32,061	Cottonwood	67,353	10,860
Fountain Hills	151,898	24,492	Dewey-Humboldt	24,994	4,030
Gila Bend	12,280	1,980	Jerome	2,047	330
Gilbert	1,101,121	177,544	Prescott	252,854	40,770
Glendale	1,503,163	242,369	Prescott Valley	208,231	33,575
Goodyear	286,611	46,213	Sedona	67,818	10,935
Guadalupe	34,452	5,555	<b><u>Yuma County</u></b>		
Litchfield Park	28,082	4,528	San Luis	\$ 142,211	22,930
Mesa	2,779,074	448,096	Somerton	60,469	9,750
Paradise Valley	85,978	13,863	Wellton	12,218	1,970
Peoria	856,758	138,143	Yuma	553,872	89,306
Phoenix	9,153,066	1,475,834	<b>TOTAL</b>	<b>\$ 30,174,118</b>	<b>4,865,254</b>
Queen Creek	101,799	16,414			

**TABLE 4  
County Tax Collections  
December 2010**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 104,780							
Cochise		\$ 555,974							
Coconino		\$ 827,662	\$ 822,249					\$ 206,128	
Gila	\$ 211,207	\$ 204,985							
Graham		\$ 137,576							
Greenlee		\$ 99,969							
La Paz		\$ 78,246	\$ 78,246				\$ 15		
Maricopa	\$ 25,026,834		\$ 8,994,704	\$ 433,704	\$ 3				\$ 1,768,835
Mohave		\$ 446,803							
Navajo		\$ 379,527							
Pima	\$ 5,004,693			\$ 117,035		\$ 14,680			
Pinal	\$ 1,013,115	\$ 969,814					\$ 193,351		
Santa Cruz		\$ 233,295	\$ 232,890						
Yavapai		\$ 954,374	\$ 476,936						
Yuma		\$ 921,815	\$ 921,815				\$ 182,733	\$ 4,626	