



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: February 21, 2012

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

DECEMBER 2011 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>December 2011</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 314,355,164	\$ 1,504,029,468
Percent Change	3.7%	10.8%
Corporate Income Tax		
Net Collections	\$ 129,826,100	\$ 326,113,523
Percent Change	31.5%	35.3%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 294,279,967	\$ 1,786,454,789
Percent Change	7.2%	6.0%
Total Big Three Tax Types		
Net Collections	\$ 738,461,231	\$ 3,616,597,780
Percent Change	9.2%	10.2%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	December 2011	December 2010	% Change
Gross Collections	\$ 55,737,868	\$ 49,652,916	12.3%
Withholding	299,514,368	298,035,561	0.5%
Refunds	(2,903,452)	(5,185,822)	(44.0)%
Urban Revenue Sharing	(35,368,620)	(39,500,543)	(10.5)%
Job Creation	(2,625,000)	0	N/A
Net Collections	\$ 314,355,164	\$ 303,002,112	3.7%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% Change
Gross Collections	\$ 236,454,097	\$ 199,241,548	18.7%
Withholding	1,634,898,422	1,580,548,087	3.4%
Refunds	(139,361,329)	(185,349,789)	(24.8)%
Urban Revenue Sharing	(212,211,721)	(237,003,260)	(10.5)%
Job Creation	(15,750,000)	0	N/A
Net Collections	\$ 1,504,029,468	\$ 1,357,436,585	10.8%

Average Individual Income Tax Refund

	Average	Number
2011 CYTD	\$ 609.33	1,943,780
2010 CYTD	\$ 756.28	1,734,573
% Change	(19.43)%	12.06%

Individual Income Tax Estimated Payments

Taxpayers are required to make estimated payments if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. Total estimated payments paid with form 140ES for tax year 2009 were \$379.6 million, for an average of \$1,667. An additional \$133.8 million in estimated payments came from 2008 tax returns that applied their refunds as a 2009 estimated payment, for an average of \$2,567. Estimated payments received through December 2011 for tax year 2011 are as follows:

		Monthly	Cumulative
December 2011	140 ES Payment	\$41,401,517	\$258,714,189
December 2010	140 ES Payment	\$44,746,258	\$241,458,807
	% change	(7.5)%	7.1%
December 2011	Average Payment	\$3,163	\$1,440
December 2010	Average Payment	\$3,722	\$1,393
	% change	(15.0)%	3.4%
December 2011	Applied Refund	\$621,224	\$111,501,361
December 2010	Applied Refund	\$523,175	\$115,439,850
	% change	18.7%	(3.4)%
December 2011	Monthly Total	\$42,022,741	\$370,215,550
December 2010	Monthly Total	\$45,269,433	\$356,898,657
	% change	(7.2)%	3.7%

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 2010 through March 2011, \$738.6 million was received for the first quarter of 2010. The latest complete quarter (15 months of information has been compiled) is the third quarter of 2010, which shows an increase of 5.71% in withholding payments over the third quarter of 2009. Growth in quarters for which information is still being gathered is as follows:

4th Quarter 2010	6.20%	1st Quarter 2011	9.35%
2nd Quarter 2011	13.74%	3rd Quarter 2011	5.35%
4th Quarter 2011	0.10%		

Beginning July 1, 2010, the state withholding tables calculate Arizona withholding as a percentage of gross taxable wages. The withholding rates were revised effective January 1, 2011. The new withholding rates are 0%, 0.8%, 1.3%, 1.8%, 2.7%, 3.6%, 4.2% or 5.1%. The 0% option is only available to those individuals who expect no tax liability in the current year.

Clean Elections

As a result of the January 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for individual income tax returns filed in 2011.

	December 2011	Calendar Year Total
Check Off	\$ 12,470	\$ 6,140,550
Voluntary Donation	\$ 134	\$ 49,895
Number of Returns	1,765	850,860

Contributions on the Individual Income Tax Return

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

	Number	Amount	Average
Aid to Education	984	\$ 86,256	\$ 87.66
Child Abuse Prevention	7,739	\$ 172,811	\$ 22.33
Domestic Violence Prevention	5,703	\$ 132,674	\$ 23.26
I Didn't Pay Enough Fund	498	\$ 17,642	\$ 35.43
National Guard Contributions	2,319	\$ 55,452	\$ 23.91
Neighbors Helping Neighbors	2,027	\$ 37,935	\$ 18.72
Special Olympics	3,611	\$ 80,402	\$ 22.27
Wildlife	8,035	\$ 171,520	\$ 21.35
Veterans Fund	4,208	\$ 107,567	\$ 25.56
Democratic Party	331	\$ 11,199	\$ 33.83
Green Party	22	\$ 439	\$ 19.95
Libertarian Party	29	\$ 547	\$ 18.86
Republican Party	163	\$ 10,392	\$ 63.75

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	December 2011	December 2010	% Change
Gross Collections	\$ 131,961,174	\$ 93,729,701	40.8%
Refunds	\$ (2,135,074)	\$ 5,007,131	(142.6)%
Net Collections	\$ 129,826,100	\$ 98,736,833	31.5%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 388,632,709	\$ 311,527,354	24.8%
Refunds	\$ (62,519,186)	\$ (70,568,437)	(11.4)%
Net Collections	\$ 326,113,523	\$ 240,958,916	35.3%

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 2011	\$ 98,498,724	Calendar Year Total	\$ 557,761,458
December 2010	\$ 85,779,368	Calendar Year Total	\$ 495,983,427
% Change	14.8%	% Change	12.5%

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 2011	611	107	93	21	13	0	845	15.3%
December 2010	529	88	83	19	14	0	733	
CY 2011	3,352	482	578	92	85	0	4,589	16.0%
CY 2010	2,823	458	499	100	77	0	3,957	

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 2011	\$ 6,768,678	\$ 7,559,551	\$ 21,498,568	\$ 14,648,530	\$ 28,405,000	\$ 78,880,327	17.7%
December 2010	\$ 6,171,525	\$ 6,320,217	\$ 19,701,789	\$ 13,208,108	\$ 21,634,756	\$ 67,036,395	
CY 2011	\$ 35,948,088	\$ 34,097,876	\$ 135,402,047	\$ 64,286,475	\$ 196,651,139	\$ 466,385,625	14.5%
CY 2010	\$ 30,918,460	\$ 32,184,588	\$ 114,660,791	\$ 70,525,820	\$ 159,158,704	\$ 407,448,363	

Corporate Refunds:

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 10/11 by corporate fiscal year. For example, in FY 10/11, 29.6% of the refund dollars paid were for corporate fiscal years ending in 2006 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	06 & Prior	07	08	09	10	11
FY 10/11	29.6%	6.6%	5.4%	45.2%	12.7%	0.5%
Corporate Fiscal Year-End:	07 & Prior	08	09	10	11	12
FY 11/12	15.0%	3.1%	10.8%	63.0%	8.1%	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 2011	\$ 9,983,246	Calendar Year Total	\$ 256,541,761
December 2010	\$ 6,549,347	Calendar Year Total	\$ 247,309,465
% Change	52.4%	% Change	3.7%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 136,811 corporate returns showing a fiscal year-end of 2009. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	232	35,859	87,550	680	12,490
%	0.2%	26.2%	64.0%	0.5%	9.1%

Through December 2011, 132,499 documents were received for a fiscal year-end of 2010, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	203	34,856	84,596	659	12,185
%	0.2%	26.3%	63.8%	0.5%	9.2%

The figures for the 2010 returns are most meaningful when compared to 2009 returns received during the same period of time in the previous year. Through December 2010, the Department of Revenue received 132,403 documents with a fiscal year-end of 2009. Compared to 2010 documents, the Department has seen a 0.1% **increase** in the number of corporate returns processed at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2011/12 is 15.0% of net proceeds from Fiscal Year 2009/10 income tax. Amounts returned for December 2011 are shown on Table 2 located at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

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

	December 2011	December 2010	% change
Distribution Base	\$ 127,290,668	\$ 120,696,474	5.5%
Non Shared	\$ 228,861,902	\$ 219,281,274	4.4%
Use Tax	\$ 21,515,513	\$ 13,547,360	58.8%
Education Tax	\$ 43,607,275	\$ 41,191,003	5.9%
Temporary Tax	\$ 73,649,842	\$ 66,977,935	10.0%
Other Revenues	\$ 55,775,430	\$ 54,110,293	3.1%
Total Collections	\$ 550,700,630	\$ 515,804,338	6.8%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% change
Distribution Base	\$ 749,244,723	\$ 699,128,044	7.2%
Non Shared	\$ 1,392,840,361	\$ 1,317,332,347	5.7%
Use Tax	\$ 135,199,923	\$ 126,301,283	7.0%
Education Tax	\$ 264,247,827	\$ 248,544,859	6.3%
Temporary Tax	\$ 440,992,396	\$ 394,885,660	11.7%
Other Revenues	\$ 335,265,027	\$ 317,322,128	5.7%
Total Collections	\$ 3,317,790,257	\$ 3,103,514,320	6.9%

Distribution of Transaction Privilege, Severance and Use Tax Receipts

Of the distribution base portion of transaction privilege and severance taxes, described above, 25% is returned to incorporated cities/towns, 40.51% is returned to counties and 34.49% goes to the state general fund with the exception of mining severance tax. All of the non-shared revenue and use tax is deposited into the general fund. Therefore, the "Retained by State" figure presented on the next page includes all non-shared portion of transaction privilege tax, use tax and 34.49% of the distribution base collections. The education tax is distributed in accordance with Proposition 301. Temporary Tax is in accordance with Proposition 100 passed in May 2010, resulting in an additional 1% being added to most business classifications. The Temporary Tax is scheduled to expire on May 31, 2013. "Other" revenues are returned to the administering authority.

	December 2011	December 2010	% change
Retained by State	\$ 294,279,967	\$ 274,456,847	7.2%
Returned to Counties	\$ 51,565,449	\$ 48,894,142	5.5%
Returned to Cities	\$ 31,822,667	\$ 30,174,118	5.5%
Education Tax	\$ 43,607,275	\$ 41,191,003	5.9%
Temporary Tax	\$ 73,649,842	\$ 466,977,935	10.0%
Other Revenues	\$ 55,775,430	\$ 454,110,293	3.1%
Total Collections	\$ 550,700,630	\$ 515,804,338	6.8%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% change
Retained by State	\$ 1,786,454,789	\$ 1,684,762,892	6.0%
Returned to Counties	\$ 303,519,037	\$ 283,216,771	7.2%
Returned to Cities	\$ 187,311,161	\$ 174,782,011	7.2%
Education Tax	\$ 264,247,827	\$ 248,544,859	6.3%
Temporary Tax	\$ 440,992,396	\$ 394,885,660	11.7%
Other Revenues	\$ 335,265,027	\$ 317,322,128	5.7%
Total Collections	\$ 3,317,790,257	\$ 3,103,514,320	6.9%

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for December 2011 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 333,050	(2.7)%	\$ 2,014,155	4.1%
Coconino	\$ 1,306,602	13.5%	\$ 8,553,720	11.8%
Cochise	\$ 886,696	1.5%	\$ 5,255,909	2.2%
Gila	\$ 370,935	7.5%	\$ 2,240,947	6.3%
Graham	\$ 315,035	16.2%	\$ 1,717,438	15.2%
Greenlee	\$ 366,497	3.8%	\$ 2,246,824	23.8%
La Paz	\$ 156,491	15.0%	\$ 859,781	13.0%
Maricopa	\$ 32,270,424	3.3%	\$ 189,689,403	5.9%
Mohave	\$ 1,411,133	(0.5)%	\$ 8,283,449	(1.5)%
Navajo	\$ 768,490	15.5%	\$ 4,505,084	6.5%
Pima	\$ 7,568,662	7.3%	\$ 44,139,255	6.7%
Pinal	\$ 2,159,292	34.9%	\$ 12,681,826	38.2%
Santa Cruz	\$ 353,770	7.7%	\$ 1,948,993	8.3%
Yavapai	\$ 1,839,652	5.4%	\$ 11,110,911	7.9%
Yuma	\$ 1,458,721	6.9%	\$ 7,978,784	5.6%
Total	\$ 51,565,449	5.5%	\$ 303,519,037	7.2%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	December 2011	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 165,197	(24.6)%	\$ 1,210,594	24.4%
Non-Metal Mining Oi	3.125	\$ 274,031	12.6%	\$ 1,733,357	8.3%
Utilities	6.6	\$ 33,960,290	6.1%	\$ 272,635,636	0.6%
Communications	6.6	\$ 12,475,946	1.5%	\$ 76,523,627	0.2%
Private Car/Pipelines	6.6	\$ 6,569	NA	\$ 26,567	16.0%
Publishing	6.6	\$ 405,638	(10.1)%	\$ 2,256,784	(4.2)%
Job Printing	6.6	\$ 1,054,364	2.8%	\$ 6,076,411	(4.2)%
Restaurants & Bars	6.6	\$ 39,223,440	9.9%	\$ 230,076,242	7.9%
Amusements	6.6	\$ 4,114,420	5.4%	\$ 22,289,235	8.4%
Commercial Lease	0	\$ -	NA	\$ -	NA
Rental of Personal Property	6.6	\$ 11,307,403	(8.5)%	\$ 75,593,334	2.6%
Contracting	6.6	\$ 38,582,418	10.3%	\$ 246,100,439	8.3%
Retail	6.6	\$ 201,161,239	4.9%	\$ 1,131,561,692	7.4%
Mining Severance	2.5	\$ 3,314,491	5.3%	\$ 22,143,271	41.3%
Timber Severance	0	\$ 26	NA	\$ 26	NA
Hotel/Motel	6.5	\$ 9,542,643	12.1%	\$ 50,917,332	6.9%
Membership					
Camping	0	\$ -	NA	\$ -	NA
Use Tax	6.6	\$ 21,515,513	58.8%	\$ 135,199,923	7.0%
Rental Occupancy Tax	0	\$ -	NA	\$ (76)	NA
Jet Fuel		\$ 308,186	58.8%	\$ 1,754,780	(23.6)%
Jet Fuel Use Tax	\$0.0305/.0105 gal	\$ 8,192	98.8%	\$ 62,159	NA
Telecomm					
Devices	----	\$ 421,950	(32.9)%	\$ 2,515,026	(13.3)%
911 Telecom.	----	\$ 1,366,832	(18.2)%	\$ 8,169,825	(2.2)%
911 Wireline	\$0.20/month per active service	\$ -	NA	\$ -	NA
911 Wireless	\$0.20/month per active service	\$ -	NA	\$ 73	(82.4)%
Total		\$ 379,208,787	7.5%	\$ 2,286,845,479	6.4%

The Use/Use Inventory category shown on page six includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the department.

Transaction Privilege and Severance Tax Taxable Sales By Class¹

	December 2011	% Change	Fiscal Year Total	% Change
Transporting	\$ 3,303,936	0.4%	\$ 24,268,401	21.5%
Non-Metal Mining Oil/Gas	\$ 8,768,981	18.5%	\$ 55,467,409	13.2%
Utilities	\$ 679,205,805	2.5%	\$ 5,452,712,720	3.7%
Communications	\$ 249,518,917	(2.8)%	\$ 1,530,472,548	0.8%
Private Car/Pipelines	\$ 131,387	NA	\$ 531,333	(5.1)%
Publishing	\$ 8,112,769	2.8%	\$ 45,135,680	(7.3)%
Job Printing	\$ 21,087,280	(33.2)%	\$ 121,528,212	(10.9)%
Restaurants & Bars	\$ 784,468,794	(4.5)%	\$ 4,601,525,212	5.2%
Amusements	\$ 82,288,390	(1.2)%	\$ 445,784,701	5.9%
Commercial Lease	\$ 0	NA	\$ 0	NA
Rental of Personal Property	\$ 226,148,063	(13.4)%	\$ 1,511,947,532	1.9%
Contracting	\$ 771,648,358	(6.0)%	\$ 4,922,051,429	7.5%
Retail	\$ 4,023,224,770	(19.4)%	\$ 22,631,213,003	0.6%
Mining Severance	\$ 132,579,652	(31.2)%	\$ 885,730,854	21.8%
Timber Severance	\$ 12	NA	\$ 12	NA
Hotel/Motel	\$ 173,502,595	23.8%	\$ 925,769,236	7.3%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 432,438,846	(15.6)%	\$ 2,711,133,943	3.6%
Rental Occupancy Tax	\$ 0	NA	\$ (2,529)	NA
Total	\$ 7,596,428,555	(13.6)%	\$ 45,865,269,696	2.9%

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table are not elements of calculated taxable income and therefore, are not included in the above table. Since the jet fuel use tax is a gallonage tax, this too can not be computed as taxable income. Timber Severance includes only sales subject to a repealed rate. The current tax is per board feet upon which taxable income cannot be computed.

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for December 2011 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during January and returned to the counties are shown on Table 4, attached to this report. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge in Pima County is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

¹These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in December 2011. The table compares the receipts to September and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	December 2011	December 2010	% Change
Spirituos	\$ 2,855,100	\$ 2,706,050	5.5%
Vinous	\$ 1,426,846	\$ 1,458,887	(2.2)%
Malt	\$ 1,744,606	\$ 2,061,091	(15.4)%
Cigarette	\$ 28,098,150	\$ 23,520,795	19.5%
Other Tobacco	\$ 1,427,761	\$ 1,678,946	(15.0)%
Tobacco Licenses	\$ 375	\$ 600	(37.5)%
Total	\$ 35,552,838	\$ 31,426,369	13.1%

	Fiscal Year (11/12)	Fiscal Year (10/11)	% Change
Spirituos	\$ 15,394,112	\$ 13,016,610	18.3%
Vinous	\$ 7,405,679	\$ 6,165,954	20.1%
Malt	\$ 10,406,501	\$ 10,693,240	(2.7)%
Cigarette*	\$ 155,031,074	\$ 152,938,621	1.4%
Other Tobacco	\$ 9,656,375	\$ 9,137,519	5.7%
Tobacco Licenses	\$ 3,425	\$ 3,260	5.1%
Total	\$ 197,897,166	\$ 191,955,204	3.1%

*Through December 2011, \$339,800 cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

General fund revenues from luxury taxes:

	December 2011	Fiscal Year (11/12)
Spirituos	\$ 1,998,570	\$ 10,775,878
Vinous	\$ 356,711	\$ 1,851,417
Malt	\$ 436,151	\$ 2,601,624
Cigarette	\$ 1,486,398	\$ 11,882,540
Other Tobacco	\$ 64,249	\$ 434,537
Tobacco Licenses	\$ 375	\$ 3,350
Total	\$ 4,342,454	\$ 27,549,346

Other dedicated revenues from luxury taxes:

	December 2011	Fiscal Year (11/12)
Corrections Fund	\$ 2,498,822	\$ 13,981,919
Tobacco Tax & Health Care Fund ²	\$ 6,262,763	\$ 32,941,236
Tobacco Products Tax Fund ³	\$ 9,394,144	\$ 49,411,855
Drug Treatment & Education Fund	\$ 770,718	\$ 4,283,781
Corrections Rev. Fund	\$ 307,655	\$ 1,708,676
Smoke Free Arizona Fund ⁴	\$ 277,827	\$ 1,562,467
Early Childhood Development and Health Fund ⁵	\$11,698,454	\$ 66,457,811

Bingo Tax

	Monthly	FYTD
December 2011	\$ 33,681	\$ 231,629
December 2010	\$ 38,873	\$ 239,404
% change	(13.4)%	(3.2)%

Estate Tax

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

Unclaimed Property

	Monthly	FYTD
December 2011	\$ (1,579,917)	\$ 51,619,987
December 2010	\$ 1,619,759	\$ 62,881,256
% change	NA	(17.9)%

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 2011

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

*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 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,377,299	217,385
Eagar	\$ 30,950	4,885	Surprise	\$ 744,559	117,517
St. Johns	\$ 12,424	1,961	Tempe	\$ 1,024,613	161,719
Springerville	\$ 22,048	3,480	Tolleson	\$ 41,468	6,545
<u>Cochise County</u>			Wickenburg	\$ 40,314	6,363
Benson	\$ 32,344	5,105	Youngtown	\$ 39,003	6,156
Bisbee	\$ 35,322	5,575	<u>Mohave County</u>		
Douglas	\$ 110,103	17,378	Bullhead City	\$ 250,516	39,540
Huachuca City	\$ 11,740	1,853	Colorado City	\$ 30,545	4,821
Sierra Vista	\$ 278,064	43,888	Kingman	\$ 177,832	28,068
Tombstone	\$ 8,743	1,380	Lake Havasu City	\$ 332,798	52,527
Willcox	\$ 23,803	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 32,015	5,053
Flagstaff	\$ 417,336	65,870	Pinetop/Lakeside	\$ 27,130	4,282
Fredonia	\$ 8,325	1,314	Show Low	\$ 67,539	10,660
Page	\$ 45,915	7,247	Snowflake	\$ 35,417	5,590
Tusayan	\$ 3,535	558	Taylor	\$ 26,053	4,112
Williams	\$ 19,153	3,023	Winslow	\$ 61,172	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 47,721	7,532	Marana	\$ 221,504	34,961
Hayden	\$ 4,194	662	Oro Valley	\$ 259,836	41,011
Miami	\$ 11,639	1,837	Sahuarita	\$ 160,035	25,259
Payson	\$ 96,943	15,301	South Tucson	\$ 35,810	5,652
Star Valley	\$ 14,636	2,310	Tucson	\$ 3,295,330	520,116
Winkelman	\$ 2,237	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 227,074	35,840
Pima	\$ 15,123	2,387	Casa Grande	\$ 307,734	48,571
Safford	\$ 60,608	9,566	Coolidge	\$ 74,920	11,825
Thatcher	\$ 30,823	4,865	Eloy	\$ 105,370	16,631
<u>Greenlee County</u>			Florence	\$ 161,790	25,536
Clifton	\$ 20,978	3,311	Kearny	\$ 12,355	1,950
Duncan	\$ 4,410	696	Mammoth	\$ 9,035	1,426
<u>La Paz County</u>			Maricopa	\$ 275,491	43,482
Parker	\$ 19,533	3,083	Superior	\$ 17,975	2,837
Quartzsite	\$ 23,297	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 132,018	20,837
Avondale	\$ 483,026	76,238	Patagonia	\$ 5,785	913
Buckeye	\$ 322,338	50,876	<u>Yavapai County</u>		
Carefree	\$ 21,307	3,363	Camp Verde	\$ 68,889	10,873
Cave Creek	\$ 31,774	5,015	Chino Valley	\$ 68,534	10,817
Chandler	\$ 1,496,018	236,123	Clarkdale	\$ 25,958	4,097
El Mirage	\$ 201,458	31,797	Cottonwood	\$ 71,372	11,265
Fountain Hills	\$ 142,485	22,489	Dewey-Humboldt	\$ 24,671	3,894
Gila Bend	\$ 12,177	1,922	Jerome	\$ 2,813	444
Gilbert	\$ 1,320,708	208,453	Prescott	\$ 252,436	39,843
Glendale	\$ 1,436,450	226,721	Prescott Valley	\$ 245,967	38,822
Goodyear	\$ 413,567	65,275	Sedona	\$ 63,554	10,031
Guadalupe	\$ 34,992	5,523	<u>Yuma County</u>		
Litchfield Park	\$ 34,695	5,476	San Luis	\$ 161,594	25,505
Mesa	\$ 2,781,658	439,041	Somerton	\$ 90,519	14,287
Paradise Valley	\$ 81,224	12,820	Wellton	\$ 18,260	2,882
Peoria	\$ 976,119	154,065	Yuma	\$ 589,631	93,064
Phoenix	\$ 9,159,176	1,445,632	TOTAL	\$ 31,822,667	5,022,708
Queen Creek	\$ 167,017	26,361			

TABLE 4
County Tax Collections
December 2011

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$ (317,369)								
Cochise		\$ 560,678								
Coconino	\$ 202,423	\$ 810,304		\$ 810,260						
Gila		\$ 215,933					\$ 221,533			
Graham		\$ 143,302								
Greenlee		\$ 122,967								
La Paz		\$ 82,871	\$ 1	\$ 82,871	\$ 17					
Maricopa				\$ 9,453,507		\$ 432,363	\$ 26,072,588		\$ 1,989,746	\$ 0
Mohave		\$ 433,258								
Navajo		\$ 488,012								
Pima						\$ 118,229	\$ 5,483,065	\$ 15,468		
Pinal		\$ 985,756	\$ 195,981				\$ 1,026,454			
Santa Cruz		\$ 250,276		\$ 250,120						
Yavapai		\$ 982,468		\$ 491,233						
Yuma	\$ 1,787	\$ 989,515	\$ 196,956	\$ 989,516						