



# ARIZONA DEPARTMENT OF REVENUE

## MEMORANDUM

**DATE:** February 27, 2013

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

### ***DECEMBER 2012 TAX FACTS***

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

	<u>December 2012</u>	<u>Fiscal Year Total</u>
<b>Individual Income Tax</b>		
Net Collections	\$364,753,467	\$1,584,583,023
Percent Change	16.0%	5.4%
<b>Corporate Income Tax</b>		
Net Collections	\$95,002,909	\$295,309,749
Percent Change	(26.8)%	(9.4)%
<b>Transaction Privilege, Severance &amp; Use Taxes</b>		
Net Collections	\$308,624,715	\$1,861,103,164
Percent Change	4.9%	4.2%
<b>Total Big Three Tax Types</b>		
Net Collections	\$768,381,091	\$3,740,995,936
Percent Change	4.1%	3.4%

# INDIVIDUAL INCOME TAX

## Individual Income Tax Receipts

	December 2012	December 2011	% Change
Gross Collections	\$ 72,572,642	\$ 55,737,868	30.2%
Withholding	340,258,642	299,514,368	13.6%
Refunds	(2,649,716)	(2,903,452)	(8.7)%
Urban Revenue Sharing	(42,798,670)	(35,368,620)	21.0%
Job Creation	(2,625,000)	(2,625,000)	0.0%
<b>Net Collections</b>	<b>\$ 364,753,467</b>	<b>\$ 314,355,164</b>	<b>16.0%</b>

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% Change
Gross Collections	\$ 262,010,999	\$ 236,454,097	10.9%
Withholding	1,723,471,734	1,634,898,422	5.4%
Refunds	(128,357,688)	(139,361,329)	(7.9)%
Urban Revenue Sharing	(256,792,022)	(212,211,721)	21.0%
Job Creation	(15,750,000)	(15,750,000)	0.0%
<b>Net Collections</b>	<b>\$ 1,584,583,023</b>	<b>\$ 1,504,029,468</b>	<b>5.4%</b>

Note: Use tax collections of \$149,616 is reflected in TPT & Use Taxes.

## Average Individual Income Tax Refund

	Average	Number
2012 CYTD	\$ 612.53	2,025,624
2011 CYTD	\$ 609.33	1,943,780
<b>% Change</b>	<b>0.53%</b>	<b>4.21%</b>

## Individual Income Tax Estimated Payments

Taxpayers are required to make estimated payments if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. Total estimated payments paid with form 140ES for tax year 2010 were \$304.0 million, for an average of \$1,465. An additional \$117.8 million in estimated payments came from 2009 tax returns that applied their refunds as a 2010 estimated payment, for an average of \$2,387. Estimated payments received through December 2012 for tax year 2011 are as follows:

		Monthly	Cumulative
December 2012	140 ES Payment	\$ 65,092,910	\$ 299,363,169
December 2011	140 ES Payment	\$ 41,401,517	\$ 258,714,189
	<b>% change</b>	<b>57.8%</b>	<b>19.2%</b>
December 2012	Average Payment	\$ 5,293	\$ 1,579
December 2011	Average Payment	\$ 3,163	\$ 1,440
	<b>% change</b>	<b>67.7%</b>	<b>14.5%</b>
December 2012	Applied Refund	\$ 401,953	\$ 112,388,802
December 2011	Applied Refund	\$ 621,224	\$ 111,501,361
	<b>% change</b>	<b>(35.3)%</b>	<b>0.8%</b>
December 2012	Monthly Total	\$ 65,494,863	\$ 411,751,970
December 2011	Monthly Total	\$ 42,022,741	\$ 370,215,550
	<b>% change</b>	<b>56.5%</b>	<b>13.5%</b>

### **Withholding**

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 2011 through March 2012, \$807.1 million was received for the first quarter of 2011. The latest complete quarter (15 months of information has been compiled) is the third quarter of 2011, which shows an increase of 5.35% in withholding payments over the third quarter of 2010. Growth in quarters for which information is still being gathered is as follows:

4th Quarter 2011	(2.89)%	1st Quarter 2012	9.25%
2nd Quarter 2012	3.89%	3rd Quarter 2012	2.53%
4th Quarter 2012	10.32%		

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

### **Clean Elections**

As a result of the January 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for individual income tax returns filed in 2012.

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

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

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

	<b>Number</b>	<b>Amount</b>	<b>Average</b>
Aid to Education	756	\$ 69,325	\$ 91.70
Child Abuse Prevention	7,506	\$ 162,685	\$ 21.67
Domestic Violence Prevention	5,397	\$ 120,144	\$ 22.26
I Didn't Pay Enough Fund	471	\$ 14,444	\$ 30.67
National Guard Contributions	2,048	\$ 43,069	\$ 21.03
Neighbors Helping Neighbors	1,872	\$ 33,455	\$ 17.87
Special Olympics	3,411	\$ 69,936	\$ 20.50
Wildlife	7,347	\$ 155,871	\$ 21.22
Veterans Fund	4,298	\$ 97,385	\$ 22.66
Democratic Party	365	\$ 9,485	\$ 25.99
Green Party	28	\$ 643	\$ 22.96
Libertarian Party	30	\$ 660	\$ 22.00
Republican Party	164	\$ 6,335	\$ 38.63

## CORPORATE INCOME TAX

### Corporate Income Tax Receipts

	December 2012	December 2011	% Change
Gross Collections	\$ 114,140,782	\$ 131,961,174	(13.5)%
Refunds	(19,137,873)	(2,135,074)	N/A
<b>Net Collections</b>	<b>\$ 95,002,909</b>	<b>\$ 129,826,100</b>	<b>(26.8)%</b>

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 367,786,271	\$ 388,632,709	(5.4)%
Refunds	(72,476,522)	(62,519,186)	15.9%
<b>Net Collections</b>	<b>\$ 295,309,749</b>	<b>\$ 326,113,523</b>	<b>(9.4)%</b>

### Corporate Estimated Payments

Corporations are required to file estimated tax payments throughout the year only if (1) their Arizona tax liability exceeds \$1,000 and (2) they are required to file federal estimated tax payments.

<b>December 2012</b>	\$ 106,648,829	<b>Calendar Year Total</b>	\$ 608,853,529
<b>December 2011</b>	\$ 98,498,724	<b>Calendar Year Total</b>	\$ 557,761,458
<b>% Change</b>	8.3%	<b>% Change</b>	9.2%

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 2012	705	101	118	22	18	0	964	14.1%
December 2011	611	107	93	21	13	0	845	
<b>CY 2012</b>	3,774	546	669	113	93	0	5,195	13.2%
<b>CY 2011</b>	3,352	482	578	92	85	0	4,589	

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 2012	\$ 7,964,376	\$ 7,036,817	\$ 27,106,380	\$ 15,870,700	\$ 36,234,825	\$ 94,213,098	19.4%
December 2011	\$ 6,768,678	\$ 7,559,551	\$ 21,498,568	\$ 14,648,530	\$ 28,405,000	\$ 78,880,327	
<b>CY 2012</b>	\$ 42,098,194	\$ 38,812,849	\$153,461,252	\$ 79,260,060	\$ 211,103,035	\$ 524,735,390	12.5%
<b>CY 2011</b>	\$ 35,948,088	\$ 34,097,876	\$135,402,047	\$ 64,286,475	\$ 196,651,139	\$ 466,385,625	

### Corporate Refunds:

Corporate refunds paid in any state fiscal year are for a mixture of corporate fiscal years. The table below presents the percent of refunds paid in FY 11/12 by corporate fiscal year. For example, in FY 11/12, 41.7% of the refund dollars paid were for corporate fiscal years ending in 2007 or before. The percentages are for refunds paid through the fiscal year.

<b>Corporate Fiscal Year-End:</b>	<b>07 &amp; Prior</b>	<b>08</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>
FY 11/12	41.7%	3.1%	7.1%	36.6%	11.4%	0.1%
<b>Corporate Fiscal Year-End:</b>	<b>08 &amp; Prior</b>	<b>09</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
FY 12/13	22.4%	2.6%	3.1%	69.9%	2.0 %	0.0%

The corporate refunds shown on page 4 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 2012</b>	\$ 69,321,778	<b>Calendar Year Total</b>	\$ 239,240,136
<b>December 2011</b>	\$ 9,983,246	<b>Calendar Year Total</b>	\$ 256,541,761
<b>% Change</b>	NA	<b>% Change</b>	(6.7)%

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

The Arizona Department of Revenue received 136,138 corporate returns showing a fiscal year-end of 2010. The type of return received is indicated below:

	<b>120X (amended)</b>	<b>120 (regular)</b>	<b>120S (S-corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	224	36,063	86,630	687	12,534
%	0.2%	26.5%	63.6%	0.5%	9.2%

Through December 2012, 132,990 documents were received for a fiscal year-end of 2011, distributed as follows:

	<b>120X (amended)</b>	<b>120 (regular)</b>	<b>120S (S-corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	163	34,770	84,995	761	12,301
%	0.1%	26.1%	63.9%	0.6%	9.3%

The figures for the 2011 returns are most meaningful when compared to 2010 returns received during the same period of time in the previous year. Through December 2011, the Department of Revenue received 132,499 documents with a fiscal year-end of 2010. Compared to 2011 documents, the Department has seen a 0.4% **increase** in the number of corporate returns processed at this point of time in the calendar year.

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

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2012/13 is 15.0% of net proceeds from Fiscal Year 2010/11 income tax. Amounts returned for December 2012 are shown on Table 2 located at the end of this report.

## TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

### **Transaction Privilege, Severance and Use Tax Receipts**

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

	<b>December 2012</b>	<b>December 2011</b>	<b>% change</b>
Distribution Base	\$ 134,539,298	\$ 127,290,668	5.7%
Non Shared	\$ 241,240,816	\$ 228,861,902	5.4%
Use Tax	\$ 20,981,295	\$ 21,515,513	(2.5)%
Education Tax	\$ 46,059,380	\$ 43,607,275	5.6%
Temporary Tax	\$ 78,080,670	\$ 73,649,842	6.0%
Other Revenues	\$ 59,383,624	\$ 55,775,430	6.5%
<b>Total Collections</b>	<b>\$ 580,285,082</b>	<b>\$ 550,700,630</b>	<b>5.4%</b>

	<b>Fiscal Year Total (12/13)</b>	<b>Fiscal Year Total (11/12)</b>	<b>% change</b>
Distribution Base	\$ 781,706,285	\$ 749,244,723	4.3%
Non Shared	\$ 1,456,783,889	\$ 1,392,840,361	4.6%
Use Tax	\$ 134,708,777	\$ 135,199,923	(0.4)%
Education Tax	\$ 275,838,429	\$ 264,247,827	4.4%
Temporary Tax	\$ 467,347,668	\$ 440,992,396	6.0%
Other Revenues	\$ 354,225,249	\$ 335,265,027	5.7%
<b>Total Collections</b>	<b>\$ 3,470,610,297</b>	<b>\$ 3,317,790,257</b>	<b>4.6%</b>

### **Distribution of Transaction Privilege, Severance and Use Tax Receipts**

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

	<b>December 2012</b>	<b>December 2011</b>	<b>% change</b>
Retained by State	\$ 308,624,715	\$ 294,279,967	4.9%
Returned to Counties	\$ 54,501,870	\$ 51,565,449	5.7%
Returned to Cities	\$ 33,634,824	\$ 31,822,667	5.7%
Education Tax	\$ 46,059,380	\$ 43,607,275	5.6%
Temporary Tax	\$ 78,080,670	\$ 73,649,842	6.0%
Other Revenues	\$ 59,383,624	\$ 55,775,430	6.5%
<b>Total Collections</b>	<b>\$ 580,285,082</b>	<b>\$ 550,700,630</b>	<b>5.4%</b>

	<b>Fiscal Year Total (12/13)</b>	<b>Fiscal Year Total (11/12)</b>	<b>% change</b>
Retained by State	\$ 1,861,103,164	\$ 1,786,454,789	4.2%
Returned to Counties	\$ 316,669,216	\$ 303,519,037	4.3%
Returned to Cities	\$ 195,426,571	\$ 187,311,181	4.3%
Education Tax	\$ 275,838,429	\$ 264,247,827	4.4%
Temporary Tax	\$ 467,347,668	\$ 440,992,396	6.0%
Other Revenues	\$ 354,225,249	\$ 335,265,027	5.7%
<b>Total Collections</b>	<b>\$ 3,470,610,297</b>	<b>\$ 3,317,790,257</b>	<b>4.6%</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 2012 is shown in the County Share column.

	<b>County Share</b>	<b>% Change</b>	<b>FYTD County Share</b>	<b>% Change</b>
Apache	\$ 356,110	6.9%	\$ 2,090,653	3.8%
Coconino	\$ 1,434,492	9.8%	\$ 9,314,042	8.9%
Cochise	\$ 923,412	4.1%	\$ 5,464,961	4.0%
Gila	\$ 380,766	2.7%	\$ 2,328,303	3.9%
Graham	\$ 372,701	18.3%	\$ 1,746,487	1.7%
Greenlee	\$ 431,611	17.8%	\$ 2,268,871	1.0%
La Paz	\$ 169,079	8.0%	\$ 968,354	12.6%
Maricopa	\$ 34,052,261	5.5%	\$ 197,162,218	3.9%
Mohave	\$ 1,495,422	6.0%	\$ 9,029,370	9.0%
Navajo	\$ 817,824	6.4%	\$ 4,962,930	3.4%
Pima	\$ 7,926,953	4.7%	\$ 46,146,480	4.5%
Pinal	\$ 2,293,599	6.2%	\$ 13,186,522	4.0%
Santa Cruz	\$ 354,369	0.2%	\$ 1,988,802	2.0%
Yavapai	\$ 1,934,297	5.1%	\$ 11,544,727	3.9%
Yuma	\$ 1,558,972	6.9%	\$ 8,466,494	6.1%
<b>Total</b>	<b>\$ 54,501,870</b>	<b>5.7%</b>	<b>\$ 316,669,216</b>	<b>4.3%</b>

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

	<b>Tax Rate</b>	<b>December 2012</b>	<b>% Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	6.6	\$ 177,056	7.2%	\$ 1,283,006	6.0%
Non-Metal Mining					
Oil/Gas	6.6	\$ 283,002	3.3%	\$ 1,753,158	1.1%
Utilities	6.6	\$ 32,870,447	(3.2)%	\$ 282,880,357	3.8%
Communications	6.6	\$ 13,415,277	7.5%	\$ 75,021,415	(2.0)%
Private Car/Pipelines	6.6	\$ 12,532	90.8%	\$ 188,207	NA
Publishing	6.6	\$ 174,177	(57.1)%	\$ 2,103,038	(6.8)%
Job Printing	6.6	\$ 1,048,317	(0.6)%	\$ 6,027,676	(0.8)%
Restaurants & Bars	6.6	\$ 40,853,460	4.2%	\$ 245,500,086	6.7%
Amusements	6.6	\$ 3,811,365	(7.4)%	\$ 22,351,379	0.3%
Commercial Lease	0	\$ 0	NA	\$ 0	NA
Rental of Personal					
Property	6.6	\$ 14,288,888	26.4%	\$ 79,723,252	5.5%
Contracting	6.6	\$ 41,856,003	8.5%	\$ 255,569,438	3.8%
Retail	6.6	\$ 214,789,895	6.8%	\$ 1,196,309,916	5.7%
Mining Severance	2.5	\$ 3,148,934	(5.0)%	\$ 15,726,670	(29.0)%
Timber Severance	0	\$ 0	NA	\$ 0	NA
Hotel/Motel	6.5	\$ 8,885,142	(6.9)%	\$ 51,616,492	1.4%
Membership Camping	0	\$ 0	NA	\$ 0	NA
Use	6.6	\$ 20,981,295	(2.5)%	\$ 134,708,767	(0.4)%
Jet Use	\$.0305/.0105 gal	\$ 10,761	31.4%	\$ 83,219	33.9%
Rental Occupancy	0	\$ 0	NA	\$ 0	NA
Jet Fuel	----	\$ 228,973	(25.7)%	\$ 1,436,377	(18.1)%
Telecomm Devices	----	\$ 395,781	(6.2)%	\$ 2,236,331	(11.1)%
911 Telecomm.	----	\$ 1,354,213	(0.9)%	\$ 8,160,355	(0.1)%
911 Wireline	\$0.20/month per active service	\$ 0	NA	\$ 0	NA
911 Wireless	\$0.20/month per active service	\$ 1	NA	\$ 1	NA
<b>Total</b>		<b>\$ 398,585,519</b>	<b>5.1%</b>	<b>\$ 2,382,638,906</b>	<b>4.2%</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 2012</b>	<b>% Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	\$ 3,541,112	7.2%	\$ 25,660,111	5.7%
Non-Metal Mining Oil/Gas	\$ 9,056,049	3.3%	\$ 56,101,065	1.1%
Utilities	\$ 657,408,945	(3.2)%	\$ 5,657,607,138	3.8%
Communications	\$ 268,305,530	7.5%	\$ 1,500,428,304	(2.0)%
Private Car/Pipelines	\$ 250,647	90.8%	\$ 3,764,148	NA
Publishing	\$ 3,483,537	(57.1)%	\$ 42,060,765	(6.8)%
Job Printing	\$ 20,966,340	(0.6)%	\$ 120,553,524	(0.8)%
Restaurants & Bars	\$ 817,069,206	4.2%	\$ 4,910,001,726	6.7%
Amusements	\$ 76,227,292	(7.4)%	\$ 447,027,584	0.3%
Commercial Lease	\$ 0	NA	\$ 0	NA
Rental of Personal Property	\$ 285,777,233	26.4%	\$ 1,594,463,981	5.5%
Contracting	\$ 837,120,057	8.5%	\$ 5,111,388,752	3.8%
Retail	\$ 4,295,797,929	6.8%	\$ 23,926,195,970	5.7%
Mining Severance	\$ 125,957,372	(5.0)%	\$ 629,066,802	(29.0)%
Timber Severance	\$ 0	NA	\$ 0	NA
Hotel/Motel	\$ 161,548,041	(6.9)%	\$ 938,481,681	1.4%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 419,654,231	(3.0)%	\$ 2,703,726,204	(0.3)%
Rental Occupancy Tax	\$ 0	NA	\$ 0	NA
<b>Total</b>	<b>\$ 7,982,163,521</b>	<b>5.1%</b>	<b>\$ 47,666,527,756</b>	<b>3.9%</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 2012 is shown on Table 3, attached to this report.

## **County Tax Collections**

The county-imposed tax collections received by the Department of Revenue during 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 2012. The table compares the receipts to December 2011 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	December 2012	December 2011	% Change
Spirituous	\$ 3,916,724	\$ 2,855,100	37.2%
Vinous	\$ 1,970,459	\$ 1,426,846	38.1%
Malt	\$ 1,975,054	\$ 1,744,606	13.2%
Cigarette*	\$ 27,224,684	\$ 28,098,150	(3.1)%
Other Tobacco	\$ 1,012,746	\$ 1,427,761	(29.1)%
Tobacco Licenses	\$ 325	\$ 375	(13.3)%
<b>Total</b>	<b>\$ 36,099,992</b>	<b>\$ 35,552,838</b>	<b>1.5%</b>

	Fiscal Year (12/13)	Fiscal Year (11/12)	% Change
Spirituous	\$ 16,158,057	\$ 15,394,112	5.0%
Vinous	\$ 7,352,071	\$ 7,405,679	(0.7)%
Malt	\$ 10,816,122	\$ 10,406,501	3.9%
Cigarette*	\$ 151,880,614	\$ 155,031,074	(2.0)%
Other Tobacco	\$ 8,699,469	\$ 9,656,375	(9.9)%
Tobacco Licenses	\$ 3,050	\$ 3,425	(10.9)%
<b>Total</b>	<b>\$ 194,909,383</b>	<b>\$ 197,897,166</b>	<b>(1.5)%</b>

\*Through December 2012, \$335,600 cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

### General fund revenues from luxury taxes:

	December 2012	Fiscal Year (11/12)
Spirituous	\$ 2,741,707	\$ 11,310,640
Vinous	\$ 492,614	\$ 1,838,014
Malt	\$ 493,763	\$ 2,704,030
Cigarette	\$ 3,425,566	\$ 12,686,047
Other Tobacco	\$ 45,574	\$ 391,476
Tobacco Licenses	\$ 100	\$ 2,675
<b>Total</b>	<b>\$ 7,199,324</b>	<b>\$ 28,932,882</b>

**Other dedicated revenues from luxury taxes:**

	<b>December 2012</b>	<b>Fiscal Year (12/13)</b>
Corrections Fund	\$ 3,060,886	\$ 14,212,533
Tobacco Tax & Health Care Fund <sup>2</sup>	\$ 268,373	\$ 1,606,396
Tobacco Products Tax Fund <sup>3</sup>	\$ 8,051,187	\$ 48,191,862
Drug Treatment & Education Fund	\$ 984,363	\$ 4,401,340
Corrections Rev. Fund	\$ 393,688	\$ 1,756,515
Smoke Free Arizona Fund <sup>4</sup>	\$ 259,211	\$ 1,505,346
Early Childhood Development and Health Fund <sup>5</sup>	\$10,783,652	\$ 63,780,626

**Bingo Tax**

	<b>Monthly</b>	<b>FYTD</b>
December 2012	\$ 39,025	\$ 241,542
December 2011	\$ 33,681	\$ 231,629
<b>% change</b>	<b>15.9%</b>	<b>4.3%</b>

**Estate Tax**

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

**Unclaimed Property**

	<b>Monthly</b>	<b>FYTD</b>
December 2012	\$ 1,938,190	\$ 77,912,028
December 2011	\$ (1,579,917)	\$ 51,619,987
<b>% change</b>	<b>NA</b>	<b>50.9%</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 2012**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Scottsdale	\$ 1,850,451	217,385
Eagar	\$ 41,583	4,885	Surprise	1,000,342	117,517
St. Johns	29,623	3,480	Tempe	1,376,604	161,719
Springerville	16,693	1,961	Tolleson	55,713	6,545
<b><u>Cochise County</u></b>			Wickenburg	54,164	6,363
Benson	\$ 43,455	5,105	Youngtown	52,402	6,156
Bisbee	47,456	5,575	<b><u>Mohave County</u></b>		
Douglas	147,927	17,378	Bullhead City	\$ 336,577	39,540
Huachuca City	15,773	1,853	Colorado City	41,038	4,821
Sierra Vista	373,589	43,888	Kingman	238,924	28,068
Tombstone	12,768	1,500	Lake Havasu City	447,127	52,527
Willcox	31,981	3,757	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$ 43,013	5,053
Flagstaff	\$ 560,707	65,870	Pinetop-Lakeside	36,450	4,282
Fredonia*	12,768	1,500	Show Low	90,741	10,660
Page	61,689	7,247	Snowflake	47,584	5,590
Tusayan*	12,768	1,500	Taylor	35,003	4,112
Williams	25,733	3,023	Winslow	82,186	9,655
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$ 64,115	7,532	Marana	\$ 297,599	34,961
Hayden*	12,768	1,500	Oro Valley	349,099	41,011
Miami	10,425	1,500	Sahuarita	215,013	25,259
Payson	130,247	15,301	South Tucson	48,112	5,652
Star Valley	19,663	2,310	Tucson	4,427,394	520,116
Winkelman*	12,768	1,500	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$ 305,082	35,840
Pima	\$ 20,319	2,387	Casa Grande	413,452	48,571
Safford	81,429	9,566	Coolidge	100,658	11,825
Thatcher	41,412	4,865	Eloy	141,568	16,631
<b><u>Greenlee County</u></b>			Florence	217,371	25,536
Clifton	\$ 28,184	3,311	Kearny	16,599	1,950
Duncan*	12,768	1,500	Mammoth	12,768	1,500
<b><u>La Paz County</u></b>			Maricopa	370,133	43,482
Parker	\$ 26,243	3,083	Superior	24,149	2,837
Quartzsite	31,300	3,677	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$ 177,371	20,837
Avondale	\$ 648,962	76,238	Patagonia*	12,768	1,500
Buckeye	433,073	50,876	<b><u>Yavapai County</u></b>		
Carefree	28,627	3,363	Camp Verde	\$ 92,554	10,873
Cave Creek	42,689	5,015	Chino Valley	92,078	10,817
Chandler	2,009,955	236,123	Clarkdale	34,875	4,097
El Mirage	270,666	31,797	Cottonwood	95,891	11,265
Fountain Hills	191,434	22,489	Dewey-Humboldt	33,147	3,894
Gila Bend	16,361	1,922	Jerome*	12,768	1,500
Gilbert	1,774,419	208,453	Prescott	339,156	39,843
Glendale	1,929,922	226,721	Prescott Valley	330,465	38,822
Goodyear	555,642	65,275	Sedona	85,387	10,031
Guadalupe	47,014	5,523	<b><u>Yuma County</u></b>		
Litchfield Park	46,613	5,476	San Luis	\$ 217,107	25,505
Mesa	3,737,258	439,041	Somerton	121,616	14,287
Paradise Valley	109,128	12,820	Wellton	24,533	2,882
Peoria	1,311,451	154,065	Yuma	792,191	93,064
Phoenix	12,305,684	1,445,632	<b>TOTAL</b>		
Queen Creek	224,393	26,361	<b>\$ 42,798,670 5,027,850</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 2012**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Scottsdale	\$ 1,455,730	217,385
Eagar	\$ 32,713	4,885	Surprise	786,957	117,517
St. Johns	13,132	3,480	Tempe	1,082,960	161,719
Springerville	23,304	1,961	Tolleson	43,829	6,545
<b><u>Cochise County</u></b>			Wickenburg	42,610	6,363
Benson	\$ 34,186	5,105	Youngtown	41,224	6,156
Bisbee	37,333	5,575	<b><u>Mohave County</u></b>		
Douglas	116,373	17,378	Bullhead City	\$ 264,782	39,540
Huachuca City	12,409	1,853	Colorado City	32,284	4,821
Sierra Vista	293,898	43,888	Kingman	187,959	28,068
Tombstone	9,241	1,380	Lake Havasu City	351,750	52,527
Willcox	25,159	3,757	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$ 33,838	5,053
Flagstaff	\$ 441,102	65,870	Pinetop/Lakeside	28,675	4,282
Fredonia	8,799	1,314	Show Low	71,385	10,660
Page	48,530	7,247	Snowflake	37,434	5,590
Tusayan	3,737	558	Taylor	27,536	4,112
Williams	20,244	3,023	Winslow	64,655	9,655
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$ 50,438	7,532	Marana	\$ 234,118	34,961
Hayden	4,433	662	Oro Valley	274,632	41,011
Miami	12,302	1,837	Sahuarita	169,148	25,259
Payson	102,464	15,301	South Tucson	37,849	5,652
Star Valley	15,469	2,310	Tucson	3,482,984	520,116
Winkelman	2,364	353	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$ 240,004	35,840
Pima	\$ 15,985	2,387	Casa Grande	325,258	48,571
Safford	64,059	9,566	Coolidge	79,187	11,825
Thatcher	32,579	4,865	Eloy	111,370	16,631
<b><u>Greenlee County</u></b>			Florence	171,003	25,536
Clifton	\$ 22,172	3,311	Kearny	13,058	1,950
Duncan	4,661	696	Mammoth	9,549	1,426
<b><u>La Paz County</u></b>			Maricopa	291,179	43,482
Parker	\$ 20,645	3,083	Superior	18,998	2,837
Quartzsite	24,623	3,677	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$ 139,536	20,837
Avondale	\$ 510,532	76,238	Patagonia	6,114	913
Buckeye	340,694	50,876	<b><u>Yavapai County</u></b>		
Carefree	22,521	3,363	Camp Verde	\$ 72,812	10,873
Cave Creek	33,583	5,015	Chino Valley	72,437	10,817
Chandler	1,581,210	236,123	Clarkdale	27,436	4,097
El Mirage	212,930	31,797	Cottonwood	75,437	11,265
Fountain Hills	150,599	22,489	Dewey-Humboldt	26,076	3,894
Gila Bend	12,871	1,922	Jerome	2,973	444
Gilbert	1,395,916	208,453	Prescott	266,811	39,843
Glendale	1,518,249	226,721	Prescott Valley	259,974	38,822
Goodyear	437,117	65,275	Sedona	67,173	10,031
Guadalupe	36,985	5,523	<b><u>Yuma County</u></b>		
Litchfield Park	36,670	5,476	San Luis	\$ 170,796	25,505
Mesa	2,940,061	439,041	Somerton	95,674	14,287
Paradise Valley	85,850	12,820	Wellton	19,299	2,882
Peoria	1,031,704	154,065	Yuma	623,208	93,064
Phoenix	9,680,750	1,445,632	<b>TOTAL</b>		
Queen Creek	176,528	26,361	<b>\$ 33,634,824</b>	<b>5,022,708</b>	

**TABLE 4  
County Tax Collections  
December 2012**

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
<b>Apache</b>		\$ 97,387								
<b>Cochise</b>		\$ 552,686								
<b>Coconino</b>	\$ 215,255	\$ 861,759		\$ 861,411						
<b>Gila</b>		\$ 217,595					\$ 226,541			
<b>Graham</b>		\$ 156,198								
<b>Greenlee</b>		\$ 155,541								
<b>La Paz</b>		\$ 84,710	\$ 5	\$ 84,710	\$ 83,843					
<b>Maricopa</b>				\$ 9,937,733		\$ 444,314	\$ 27,539,267		\$ 2,468,467	
<b>Mohave</b>		\$ 447,106								
<b>Navajo</b>		\$ 493,420								
<b>Pima</b>						\$ 118,056	\$ 5,687,478	\$ 15,922		
<b>Pinal</b>		\$ 1,030,196	\$ 205,517				\$ 1,072,531			
<b>Santa Cruz</b>		\$ 215,406		\$ 215,303						
<b>Yavapai</b>		\$ 1,082,446		\$ 541,206						
<b>Yuma</b>	\$ 424	\$ 1,049,170	\$ 209,246	\$ 1,049,171						