



# ARIZONA DEPARTMENT OF REVENUE

## MEMORANDUM

**DATE:** April 14, 2014

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

### ***DECEMBER 2013 TAX FACTS***

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

	<u>December 2013</u>	<u>Fiscal Year Total</u>
<b>Individual Income Tax</b>		
Net Collections	\$334,875,678	\$1,623,149,001
Percent Change	(8.2)%	2.4%
<b>Corporate Income Tax</b>		
Net Collections	\$ 84,742,313	\$ 251,641,551
Percent Change	(10.8)%	(14.8)%
<b>Transaction Privilege, Severance &amp; Use Taxes</b>		
Net Collections	\$327,109,813	\$1,985,422,958
Percent Change	6.0%	6.7%
Net Collections	\$746,727,804	\$3,860,213,513
Percent Change	(2.8)%	3.2%

# INDIVIDUAL INCOME TAX

## Individual Income Tax Receipts

	December 2013	December 2012	% Change
Gross Collections	\$69,847,905	\$72,577,073	(3.8)%
Withholding	\$317,932,210	\$340,258,642	(6.6)%
%Refunds	\$(3,570,107)	\$(2,649,716)	34.7%
Urban Revenue Sharing	\$(46,709,330)	\$(42,798,670)	9.1%
Job Creation	\$(2,625,000)	\$(2,625,000)	0.0%
<b>Net Collections</b>	<b>\$334,875,678</b>	<b>\$364,753,467</b>	<b>(8.2)%</b>

	Fiscal Year Total (13/14)	Fiscal Year Total (12/13)	% Change
Gross Collections	\$302,706,648	\$262,010,999	15.5%
Withholding	\$1,757,200,095	\$1,723,471,734	2.0%
Refunds	\$(140,262,529)	\$(128,357,688)	9.3%
Urban Revenue Sharing	\$(280,745,213)	\$(256,792,022)	9.3%
Job Creation	\$(15,750,000)	\$(15,750,000)	0.0%
<b>Net Collections</b>	<b>\$1,623,149,001</b>	<b>\$1,584,587,454</b>	<b>2.4%</b>

## Average Individual Income Tax Refund

	Average	Number
2013 CYTD	\$611.97	2,014,665
2012 CYTD	\$612.53	2,025,624
<b>% Change</b>	<b>(0.09)%</b>	<b>(0.54)%</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 2011 were \$411.3 million, for an average of \$1,873. An additional \$113.9 million in estimated payments came from 2010 tax returns that applied their refunds as a 2011 estimated payment, for an average of \$2,506. Estimated payments received through December 2013 for tax year 2012 are as follows:

		Monthly	Cumulative
December 2013	140 ES Payment	\$61,351,533	\$323,917,117
December 2012	140 ES Payment	\$65,092,910	\$299,363,169
	<b>% change</b>	<b>(5.7)%</b>	<b>8.2%</b>
December 2013	Average Payment	\$4,254	\$1,638
December 2012	Average Payment	\$5,293	\$1,579
	<b>% change</b>	<b>(19.6)%</b>	<b>3.7%</b>
December 2013	Applied Refund	\$525,032	\$126,501,526
December 2012	Applied Refund	\$401,953	\$112,388,802
	<b>% change</b>	<b>30.6%</b>	<b>12.6%</b>
December 2013	Monthly Total	\$61,876,565	\$450,418,644
December 2012	Monthly Total	\$65,494,863	\$411,751,970
	<b>% change</b>	<b>(5.5)%</b>	<b>9.4%</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 2012 through March 2013, \$882.8 million was received for the first quarter of 2012. The latest complete quarter (15 months of information has been compiled) is the third quarter of 2012, which shows an increase of 2.55% in withholding payments over the third quarter of 2011. Growth in quarters for which information is still being gathered is as follows:

4th Quarter 2012	9.89%	1st Quarter 2013	(1.85)%
2nd Quarter 2013	2.61%	3rd Quarter 2013	0.88%
4th Quarter 2013	0.93%		

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.

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

Through December 2013, individual income tax return filers have made the following contributions:

	<b>Number</b>	<b>Amount</b>	<b>Average</b>
Aid to Education	2,952	\$94,641	\$32.06
Child Abuse Prevention	6,773	\$159,156	\$23.50
Domestic Violence Prevention	4,967	\$117,514	\$23.66
I Didn't Pay Enough Fund	441	\$14,788	\$33.53
National Guard Contributions	1,800	\$39,695	\$22.05
Neighbors Helping Neighbors	1,645	\$32,444	\$19.72
Special Olympics	3,106	\$66,622	\$21.45
Wildlife	6,675	\$146,461	\$21.94
Veterans Fund	4,374	\$105,641	\$24.15
Americans Elect Party	5	\$210	\$42.00
Democratic Party	372	\$12,486	\$33.56
Green Party	20	\$622	\$31.10
Libertarian Party	24	\$365	\$15.21
Republican Party	132	\$5,978	\$45.29

## CORPORATE INCOME TAX

### Corporate Income Tax Receipts

	December 2013	December 2012	% Change
Gross Collections	\$ 125,462,558	\$ 114,140,782	9.9%
Refunds	(40,720,245)	(19,137,873)	112.8%
<b>Net Collections</b>	<b>\$ 84,742,313</b>	<b>\$ 95,002,909</b>	<b>(10.8)%</b>

  

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 365,011,923	\$ 367,786,271	(0.8)%
Refunds	(113,370,372)	(72,746,522)	56.4%
<b>Net Collections</b>	<b>\$ 251,641,551</b>	<b>\$ 295,309,749</b>	<b>(14.8)%</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 2013</b>	\$ 112,094,336	<b>Calendar Year Total</b>	\$ 603,337,155
<b>December 2012</b>	\$ 106,648,829	<b>Calendar Year Total</b>	\$ 608,853,529
<b>% Change</b>	5.1%	<b>% Change</b>	(0.9)%

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
<b>December 2013</b>	763	112	117	18	15	0	1,025	6.3%
<b>December 2012</b>	705	101	118	22	18	0	964	
<b>CY 2013</b>	4,116	578	654	91	102	0	5,541	6.7%
<b>CY 2012</b>	3,774	546	669	113	93	0	5,195	

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
<b>December 2013</b>	\$ 8,221,954	\$ 7,947,660	\$ 26,487,358	\$ 13,558,000	\$ 43,210,164	\$ 99,425,136	5.5%
<b>December 2012</b>	\$ 7,964,376	\$ 7,036,817	\$ 27,106,380	\$ 15,870,700	\$ 36,234,825	\$ 94,213,098	
<b>CY 2013</b>	\$ 45,428,709	\$ 40,459,810	\$ 147,279,677	\$ 66,331,950	\$ 243,421,621	\$ 542,921,767	3.5%
<b>CY 2012</b>	\$ 42,098,194	\$ 38,812,849	\$ 153,461,252	\$ 79,260,060	\$ 211,103,035	\$ 524,735,390	

### 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 12/13 by corporate fiscal year. For example, in FY 12/13, 21.6% of the refund dollars paid were for corporate fiscal years ending in 2008 or before. The percentages are for refunds paid through the fiscal year.

<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	21.6%	3.5%	6.6%	54.7%	13.5%	0.1%
<b>Corporate Fiscal Year-End:</b>	<b>09 &amp; Prior</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
FY 13/14	26.5%	1.3%	5.3%	65.3%	1.6 %	0.0%

The corporate refunds shown on page four 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 2013</b>	\$ 101,853,528	<b>Calendar Year Total</b>	\$ 253,760,919
<b>December 2012</b>	\$ 69,321,778	<b>Calendar Year Total</b>	\$ 239,240,136
<b>% Change</b>	46.9%	<b>% Change</b>	6.1%

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

The Arizona Department of Revenue received 136,219 corporate returns showing a fiscal year-end of 2011. 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>
#	190	35,916	86,676	811	12,626
%	0.1%	26.4%	63.6%	0.6%	9.3%

Through December 2013, 132,416 documents were received for a fiscal year-end of 2012, 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>
#	169	33,584	85,826	868	11,969
%	0.1%	25.4%	64.8%	0.7%	9.0%

The figures for the 2012 returns are most meaningful when compared to 2011 returns received during the same period of time in the previous year. Through December 2012, the Department of Revenue received 132,990 documents with a fiscal year-end of 2011. Compared to 2012 documents, the Department has seen a 0.4% **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 2013/14 is 15.0% of net proceeds from Fiscal Year 2011/12 income tax. Amounts returned for December 2013 are shown on Table 1 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 expired on May 31, 2013. Any monies received for the tax from this point is from an older period that was covered by the tax. 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 2013</b>	<b>December 2012</b>	<b>% change</b>
Distribution Base	\$144,474,219	\$134,539,298	7.4%
Non Shared	\$258,562,647	\$241,240,816	7.2%
Use Tax	\$18,718,007	\$20,981,295	(10.8)%
Education Tax	\$49,118,405	\$46,059,380	6.6%
Temporary Tax <sup>1</sup>	\$528,413	\$78,080,670	NA
Other Revenues	\$63,046,923	\$59,383,624	6.2%
<b>Total Collections</b>	<b>\$534,448,615</b>	<b>\$580,285,082</b>	<b>(7.9)%</b>

	<b>Fiscal Year Total (13/14)</b>	<b>Fiscal Year Total (12/13)</b>	<b>% change</b>
Distribution Base	\$831,842,934	\$781,706,285	6.4%
Non Shared	\$1,556,148,753	\$1,456,783,889	6.8%
Use Tax	\$142,371,577	\$134,708,777	5.7%
Education Tax	\$295,601,577	\$275,838,429	7.2%
Temporary Tax	\$5,892,517	\$467,347,668	NA
Other Revenues	\$381,507,477	\$354,225,249	7.7%
<b>Total Collections</b>	<b>\$3,213,364,835</b>	<b>\$3,470,610,297</b>	<b>(7.4)%</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 expired on May

<sup>1</sup> The Temporary Tax expired May 31, 2013. Any collections received from this point are from an older period covered by the tax.

31, 2013. Any monies received for the tax from this point is from an older period that was covered by the tax. "Other" revenues are returned to the administering authority.

	<b>December 2013</b>	<b>December 2012</b>	<b>% change</b>
Retained by State	\$327,109,813	\$308,624,715	6.0%
Returned to Counties	\$58,526,506	\$54,501,870	7.4%
Returned to Cities	\$36,118,555	\$33,634,824	7.4%
Education Tax	\$49,118,405	\$46,059,380	6.6%
Temporary Tax	\$528,413	\$78,080,670	NA
Other Revenues	\$63,046,923	\$59,383,624	6.2%
<b>Total Collections</b>	<b>\$534,448,615</b>	<b>\$580,285,082</b>	<b>(7.9)%</b>

	<b>Fiscal Year Total (13/14)</b>	<b>Fiscal Year Total (12/13)</b>	<b>% change</b>
Retained by State	\$1,985,422,958	\$1,861,103,164	6.7%
Returned to Counties	\$336,979,572	\$316,669,216	6.4%
Returned to Cities	\$207,960,733	\$195,426,571	6.4%
Education Tax	\$295,601,577	\$275,838,429	7.2%
Temporary Tax	\$5,892,517	\$467,347,668	NA
Other Revenues	\$381,507,477	\$354,225,249	7.7%
<b>Total Collections</b>	<b>\$3,213,364,835</b>	<b>\$3,470,610,297</b>	<b>(7.4)%</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 2013 is shown in the County Share column.

	<b>County Share</b>	<b>% Change</b>	<b>FYTD County Share</b>	<b>% Change</b>
Apache	\$380,803	6.9%	\$2,244,684	7.4%
Coconino	\$1,440,378	0.4%	\$9,741,416	4.6%
Cochise	\$981,868	6.3%	\$5,726,188	4.8%
Gila	\$405,587	6.5%	\$2,445,776	5.0%
Graham	\$307,961	(17.4)%	\$1,797,084	2.9%
Greenlee	\$426,796	(1.1)%	\$2,561,103	12.9%
La Paz	\$181,142	7.1%	\$1,058,898	9.4%
Maricopa	\$36,942,211	8.5%	\$210,737,450	6.9%
Mohave	\$1,651,942	10.5%	\$9,692,017	7.3%
Navajo	\$864,469	5.7%	\$5,353,335	7.9%
Pima	\$8,415,626	6.2%	\$48,633,587	5.4%
Pinal	\$2,444,104	6.6%	\$13,887,293	5.3%
Santa Cruz	\$381,449	7.6%	\$2,118,980	6.5%
Yavapai	\$2,060,612	6.5%	\$12,162,777	5.4%
Yuma	\$1,641,560	5.3%	\$8,818,984	4.2%
<b>Total</b>	<b>\$58,526,506</b>	<b>7.4%</b>	<b>\$336,979,572</b>	<b>6.4%</b>

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

	<b>Tax Rate<sup>2</sup></b>	<b>December 2013</b>	<b>%Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	5.6	\$125,785	(29%)	\$783,672	(38.9%)
Non-Metal Mining					
Oil/Gas	5.6	\$336,197	18.8%	\$1,888,327	7.7%
Utilities	5.6	\$31,913,002	(2.9%)	\$285,854,449	1.1%
Communications	5.6	\$12,593,312	(6.1%)	\$75,749,762	1.0%
Private Car/Pipelines	5.6	\$12,494	(0.3%)	\$(84,187)	NA
Publishing	5.6	\$407,832	N/A	\$2,482,060	18.0%
Job Printing	5.6	\$950,828	(9.3%)	\$5,816,007	(3.5%)
Restaurants & Bars	5.6	\$44,584,754	9.1%	\$255,073,111	3.9%
Amusements	5.6	\$4,530,270	18.9%	\$23,398,003	4.7%
Commercial Lease	0	\$0		\$0	
Rental of Personal					
Property	5.6	\$12,436,873	(13%)	\$79,263,835	(0.6%)
Contracting	5.6	\$46,350,502	10.7%	\$294,134,486	15.1%
Retail	5.6	\$236,479,810	10.1%	\$1,295,980,202	8.3%
Mining Severance	2.5	\$2,138,505	(32.1%)	\$12,712,069	(19.2%)
Timber Severance	expired	\$0	NA	\$0	NA
Hotel/Motel	5.5	\$9,716,093	9.4%	\$51,889,477	0.5%
Membership Camping	expired	\$0	NA	\$0	NA
Use	5.6	\$18,718,007	(10.8%)	\$142,371,577	5.7%
Jet Use	\$.0305 gal	\$3,123	(71%)	\$47,889	(42.5%)
Rental Occupancy	expired	\$0	N/A	\$0	N/A
Jet Fuel	\$.03355 gal	\$243,812	6.5%	\$814,490	(43.3%)
Telecomm Devices	1.1	\$401,864	1.5%	\$2,348,844	5.0%
911 Telecomm.	\$0.2	\$1,403,323	3.6%	\$8,364,706	2.5%
911 Wireline	expired	\$(1)	NA	\$242	NA
911 Wireless	expired	\$0	NA	\$10	796.4%
<b>Total</b>		<b>\$423,346,383</b>	<b>6.2%</b>	<b>\$2,538,889,031</b>	<b>6.6%</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.

<sup>2</sup> The collections reported in this table reflect the base state tax collections, not including the Education Tax. For example, the total state rate for Retail is 5.6%, yet 0.6% is for the Education Tax. Collections are reported on the 5% base state rate.

### **Transaction Privilege and Severance Tax Taxable Sales By Class<sup>3</sup>**

	<b>December 2013</b>	<b>% Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	\$2,515,706	(29%)	\$15,673,438	(38.9%)
Non-Metal Mining Oil/Gas	\$10,758,292	18.8%	\$60,426,471	7.7%
Utilities	\$638,260,040	(2.9%)	\$5,717,088,987	1.1%
Communications	\$251,866,234	(6.1%)	\$1,514,995,238	1.0%
Private Car/Pipelines	\$249,872	(0.3%)	\$(1,683,736)	N/A
Publishing	\$8,156,637	N/A	\$49,641,201	18.0%
Job Printing	\$19,016,557	(9.3%)	\$116,320,130	(3.5%)
Restaurants & Bars	\$891,695,082	9.1%	\$5,101,462,215	3.9%
Amusements	\$90,605,404	18.9%	\$467,960,062	4.7%
Commercial Lease	\$0	N/A	\$0	N/A
Rental of Personal Property	\$248,737,466	(13.0%)	\$1,585,276,203	(0.6%)
Contracting	\$927,010,039	10.7%	\$5,884,817,812	15.1%
Retail	\$4,729,596,199	10.1%	\$25,919,601,921	8.3%
Mining Severance	\$85,540,182	(32.1%)	\$508,482,768	(19.2%)
Timber Severance	\$0	N/A	\$0	N/A
Hotel/Motel	\$176,656,236	9.4%	\$943,445,028	0.5%
Membership Camping	\$0	N/A	\$0	N/A
Use Tax	\$378,122,470	(9.9%)	\$2,864,032,236	5.9%
Rental Occupancy Tax	\$0	N/A	\$0	N/A
<b>Total</b>	<b>\$8,458,786,417</b>	<b>6.0%</b>	<b>\$50,747,539,975</b>	<b>6.5%</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 2013 is shown on Table 2, attached to this report.

### **County Tax Collections**

The county-imposed tax collections received by the Department of Revenue during June and returned to the counties are shown on Table 3, 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>3</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 2013. The table compares the receipts to December 2012 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	December 2013	December 2012	% Change
Spirituous	\$1,806,543	\$3,916,724	(53.9%)
Vinous	\$1,525,366	\$1,970,459	(22.6%)
Malt	\$1,234,736	\$1,975,054	(37.5%)
Cigarette*	\$14,259,679	\$27,224,684	(47.6%)
Other Tobacco	\$1,223,269	\$1,012,746	20.8%
Tobacco Licenses	\$325	\$325	0.0%
<b>Total</b>	<b>\$20,049,918</b>	<b>\$36,099,993</b>	<b>(44.5%)</b>

	Fiscal Year (13/14)	Fiscal Year (12/13)	% Change
Spirituous	\$15,598,855	\$16,158,057	(3.5%)
Vinous	\$7,020,948	\$7,352,071	(4.5%)
Malt	\$10,954,253	\$10,816,122	1.3%
Cigarette*	\$137,173,796	\$151,880,614	(9.7%)
Other Tobacco	\$9,052,981	\$8,699,469	4.1%
Tobacco Licenses	\$3,648	\$3,050	19.6%
<b>Total</b>	<b>\$179,804,481</b>	<b>\$194,909,383</b>	<b>(7.7%)</b>

\*Through December 2013, \$339,650 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 2013	Fiscal Year (13/14)
Spirituous	\$1,264,580	\$10,919,199
Vinous	\$308,684	\$2,738,562
Malt	\$381,341	\$1,755,232
Cigarette	\$1,178,420	\$12,498,664
Other Tobacco	\$55,047	\$407,384
Tobacco Licenses	\$325	\$2,675
<b>Total</b>	<b>\$3,188,397</b>	<b>\$28,321,716</b>

**Other dedicated revenues from luxury taxes:**

	<b>December 2013</b>	<b>Fiscal Year (13/14)</b>
Corrections Fund	\$1,936,451	\$13,891,954
Tobacco Tax & Health Care Fund <sup>4</sup>	\$3,124,439	\$28,538,459
Tobacco Products Tax Fund <sup>5</sup>	\$4,686,656	\$42,821,262
Drug Treatment & Education Fund	\$623,277	\$4,327,457
Corrections Rev. Fund	\$247,404	\$1,726,230
Smoke Free Arizona Fund <sup>6</sup>	\$140,043	\$1,377,196
Early Childhood Development and Health Fund <sup>7</sup>	\$6,103,251	\$58,799,232

**Bingo Tax**

	<b>Monthly</b>	<b>FYTD</b>
December 2013	\$34,354	\$246,045
December 2012	\$39,025	\$241,542
<b>% change</b>	<b>(12%)</b>	<b>1.9%</b>

**Estate Tax**

	<b>Monthly</b>	<b>FYTD</b>
December 2013	\$0	\$0
December 2012	\$0	\$0
<b>% change</b>	<b>NA</b>	<b>NA</b>

**Unclaimed Property**

	<b>Monthly</b>	<b>FYTD</b>
December 2013	\$834,159	\$53,920,732
December 2012	\$1,938,190	\$77,919,028
<b>% change</b>	<b>(57.0%)</b>	<b>(30.8%)</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>4</sup> Formerly the Health Care Fund

<sup>5</sup> This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

<sup>6</sup> This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

<sup>7</sup> This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.

**TABLE 1**  
**Urban Revenue Sharing Returned to Cities/Towns**  
**December 2013**

<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	\$2,021,049	217,385
Eagar	\$45,416	4,885	Surprise	\$1,092,567	117,517
St. Johns	\$32,354	3,480	Tempe	\$1,503,517	161,719
Springerville	\$18,232	1,961	Tolleson	\$60,850	6,545
<b><u>Cochise County</u></b>			Wickenburg	\$59,157	6,363
Benson	\$47,462	5,105	Youngtown	\$57,233	6,156
Bisbee	\$51,831	5,575	<b><u>Mohave County</u></b>		
Douglas	\$161,565	17,378	Bullhead City	\$367,607	39,540
Huachuca City	\$17,228	1,853	Colorado City	\$44,821	4,821
Sierra Vista	\$408,031	43,888	Kingman	\$260,951	28,068
Tombstone	\$13,946	1,500	Lake Havasu City	\$488,349	52,527
Willcox	\$34,929	3,757	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$46,978	5,053
Flagstaff	\$612,400	65,870	Pinetop-Lakeside	\$39,810	4,282
Fredonia*	\$13,946	1,500	Show Low	\$99,107	10,660
Page	\$67,376	7,247	Snowflake	\$51,971	5,590
Tusayan*	\$13,946	1,500	Taylor	\$38,230	4,112
Williams	\$28,105	3,023	Winslow	\$89,763	9,655
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$70,026	7,532	Marana	\$325,036	34,961
Hayden*	\$13,946	1,500	Oro Valley	\$381,283	41,011
Miami	\$17,079	1,837	Sahuarita	\$234,835	25,259
Payson	\$142,255	15,301	South Tucson	\$52,547	5,652
Star Valley	\$21,476	2,310	Tucson	\$4,835,567	520,116
Winkelman*	\$13,946	1,500	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$333,208	35,840
Pima	\$22,192	2,387	Casa Grande	\$451,569	48,571
Safford	\$88,936	9,566	Coolidge	\$109,938	11,825
Thatcher	\$45,230	4,865	Eloy	\$154,620	16,631
<b><u>Greenlee County</u></b>			Florence	\$237,411	25,536
Clifton	\$30,783	3,311	Kearny	\$18,129	1,950
Duncan*	\$13,946	1,500	Mammoth	\$13,946	1,500
<b><u>La Paz County</u></b>			Maricopa	\$404,256	43,482
Parker	\$28,663	3,083	Superior	\$26,376	2,837
Quartzsite	\$34,185	3,677	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$193,724	20,837
Avondale	\$708,792	76,238	Patagonia*	\$13,946	1,500
Buckeye	\$472,999	50,876	<b><u>Yavapai County</u></b>		
Carefree	\$31,266	3,363	Camp Verde	\$101,087	10,873
Cave Creek	\$46,625	5,015	Chino Valley	\$100,567	10,817
Chandler	\$2,195,258	236,123	Clarkdale	\$38,090	4,097
El Mirage	\$295,620	31,797	Cottonwood	\$104,732	11,265
Fountain Hills	\$209,082	22,489	Dewey-Humboldt	\$36,203	3,894
Gila Bend	\$17,869	1,922	Jerome*	\$13,946	1,500
Gilbert	\$1,938,008	208,453	Prescott	\$370,424	39,843
Glendale	\$2,107,847	226,721	Prescott Valley	\$360,932	38,822
Goodyear	\$606,868	65,275	Sedona	\$93,259	10,031
Guadalupe	\$51,348	5,523	<b><u>Yuma County</u></b>		
Litchfield Park	\$50,911	5,476	San Luis	\$259,473	25,505
Mesa	\$4,081,807	439,041	Somerton	\$132,828	14,287
Paradise Valley	\$119,189	12,820	Wellton	\$26,794	2,882
Peoria	\$1,432,357	154,065	Yuma	\$802,105	93,064
Phoenix	\$13,440,181	1,445,632	<b>TOTAL</b>	<b>\$46,709,330</b>	<b>5,028,462</b>
Queen Creek	\$245,081	26,361			

\*Population adjusted to reflect minimum requirement of 1,500 per HB 2391, Chapter 290, 2<sup>nd</sup> Regular Session, 2008.

**TABLE 2**  
**Transaction Privilege and Severance Tax Returned to Cities/Towns**  
**December 2013**

<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	\$1,547,665	217,385
Eagar	\$34,779	4,885	Surprise	\$836,658	117,517
St. Johns	\$13,961	3,480	Tempe	\$1,151,353	161,719
Springerville	\$24,776	1,961	Tolleson	\$46,597	6,545
<b><u>Cochise County</u></b>			Wickenburg	\$45,302	6,363
Benson	\$36,345	5,105	Youngtown	\$43,827	6,156
Bisbee	\$39,691	5,575	<b><u>Mohave County</u></b>		
Douglas	\$150,963	17,378	Bullhead City	\$281,504	39,540
Huachuca City	\$13,193	1,853	Colorado City	\$34,323	4,821
Sierra Vista	\$312,459	43,888	Kingman	\$199,829	28,068
Tombstone	\$9,825	1,380	Lake Havasu City	\$373,965	52,527
Willcox	\$26,748	3,757	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$35,975	5,053
Flagstaff	\$468,960	65,870	Pinetop/Lakeside	\$30,486	4,282
Fredonia	\$9,355	1,314	Show Low	\$75,894	10,660
Page	\$51,595	7,247	Snowflake	\$39,798	5,590
Tusayan	\$3,973	558	Taylor	\$29,275	4,112
Williams	\$21,522	3,023	Winslow	\$68,738	9,655
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$53,624	7,532	Marana	\$248,904	34,961
Hayden	\$4,713	662	Oro Valley	\$291,977	41,011
Miami	\$13,078	1,837	Sahuarita	\$179,831	25,259
Payson	\$108,935	15,301	South Tucson	\$40,240	5,652
Star Valley	\$16,446	2,310	Tucson	\$3,702,949	520,116
Winkelman	\$2,513	353	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$255,162	35,840
Pima	\$16,994	2,387	Casa Grande	\$345,800	48,571
Safford	\$68,105	9,566	Coolidge	\$84,187	11,825
Thatcher	\$34,636	4,865	Eloy	\$118,404	16,631
<b><u>Greenlee County</u></b>			Florence	\$181,803	25,536
Clifton	\$23,573	3,311	Kearny	\$13,883	1,950
Duncan	\$4,955	696	Mammoth	\$10,152	1,426
<b><u>La Paz County</u></b>			Maricopa	\$309,569	43,482
Parker	\$21,950	3,083	Superior	\$20,198	2,837
Quartzsite	\$26,179	3,677	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$148,348	20,837
Avondale	\$542,774	76,238	Patagonia	\$6,501	913
Buckeye	\$362,210	50,876	<b><u>Yavapai County</u></b>		
Carefree	\$23,943	3,363	Camp Verde	\$77,410	10,873
Cave Creek	\$35,705	5,015	Chino Valley	\$77,011	10,817
Chandler	\$1,723,284	236,123	Clarkdale	\$29,169	4,097
El Mirage	\$226,377	31,797	Cottonwood	\$80,201	11,265
Fountain Hills	\$160,110	22,489	Dewey-Humboldt	\$27,723	3,894
Gila Bend	\$13,684	1,922	Jerome	\$3,161	444
Gilbert	\$1,463,072	208,453	Prescott	\$283,661	39,843
Glendale	\$1,614,133	226,721	Prescott Valley	\$276,392	38,822
Goodyear	\$464,724	65,275	Sedona	\$71,415	10,031
Guadalupe	\$39,321	5,523	<b><u>Yuma County</u></b>		
Litchfield Park	\$38,986	5,476	San Luis	\$198,698	25,505
Mesa	\$3,125,739	439,041	Somerton	\$101,715	14,287
Paradise Valley	\$91,272	12,820	Wellton	\$20,518	2,882
Peoria	\$1,096,861	154,065	Yuma	\$610,595	93,064
Phoenix	\$10,603,221	1,445,632	<b>TOTAL</b>		
Queen Creek	\$187,676	26,361		<b>\$ 36,083,699</b>	<b>5,022,708</b>

**TABLE 3  
County Tax Collections  
December 2013**

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
<b>Apache</b>		\$97,330								
<b>Cochise</b>		\$565,445								
<b>Coconino</b>	\$215,666	\$863,180		\$863,051						
<b>Gila</b>		\$251,008					\$258,707			
<b>Graham</b>		\$169,243								
<b>Greenlee</b>		\$157,966								
<b>La Paz</b>		\$86,380	\$0	\$86,380	\$169,291					
<b>Maricopa</b>				\$10,952,611		\$357,400	\$29,881,479		\$1,885,605	\$1
<b>Mohave</b>		\$474,565								
<b>Navajo</b>		\$521,831								
<b>Pima</b>						\$97,181	\$5,951,927	\$12,756		
<b>Pinal</b>		\$1,086,558	\$216,789				\$1,175,359			
<b>Santa Cruz</b>		\$238,907		\$238,852						
<b>Yavapai</b>		\$1,120,428		\$560,214						
<b>Yuma</b>	\$91	\$1,076,040	\$239,686	\$1,076,041						