



Annual Report
FY 2022
Year Ending June 30, 2022
Submitted on November 2022



DIRECTOR'S MESSAGE

OUR MISSION

WHAT WE DO

OUR SUCCESSES

AGENCY HIGHLIGHTS

APPENDICES

DIRECTOR'S MESSAGE :



Fiscal year (FY) 2022 has been an incredible year for the Arizona Department of Revenue (ADOR).

Through continuous improvement in collecting, administering, and distributing revenue, FY 2022 was a milestone year. ADOR collected a record \$27.8 billion to fund Arizona's programs and services and contributed to the state's healthy economic future. The FY 2022 total surpassed the \$24 billion from FY 2021, which also exceeded the FY 2020 total of

\$19.6 billion. With an appropriation of approximately \$80 million, our agency is an excellent steward of the resources we are given to fulfill our mission.

Our focus on Optimize Culture and use of the Arizona Management System principles contributed to our first win as a Top Company to Work for in Arizona, awarded by Best Companies Group, Bridgetower Media, BestCompaniesAZ, and the Arizona Capitol Times. We have a strong culture of collaboration and celebrating our people.

FY 2022 also saw record proceeds for our annual Unclaimed Property Auction. Held as a five-day virtual auction, ADOR maximized publicity through numerous media outlets and social media channels. This press coverage helped increase the bidder count by 182% and the total bid count by 227% over the previous year. The Unclaimed Property program collected \$730,000 for the owners of safe deposit box items, a 300% increase from the previous year.

Additionally, ADOR treats detecting and stopping fraud with paramount importance, including protecting taxpayers from identity theft. In FY 2022, \$46 million was recovered from fraudulent tax returns, the top amount since FY 2016.

We've also been integral in implementing a new service for businesses to more easily set up shop in our state. Business One Stop went live and will significantly benefit Arizona's business owners and job creators.

As the Legislature enacts new tax laws each session, ADOR must implement them accurately, efficiently, and within a concise time frame. Despite the often monumental challenges with tax implementations, this agency has excelled at making Legislative Agility a key focus.

Looking forward to the coming year, we are putting a determined focus on enhancing customer experience and a new processing platform that will give Arizona's taxpayers a more efficient and smoother experience with our agency.

Rob Woods
Director

OUR ORGANIZATION :

Our strategy begins with a comprehensive look at ADOR's ecosystem as an organization — an ecosystem that includes a variety of perspectives and demands that influence our vital mission. We then make an honest assessment of our recent past and current reality, including a brutally honest evaluation of our performance. We refer to this as the "current state." The Governor's vision for the state and the agency's vision together define our desired "future state." It is by analyzing the gap between our current and future states that we develop our plan. ADOR has adopted strategic goals to close the gap between the reality of our current challenges and future state vision.

In addition to goals, ADOR has identified strategic initiatives to help overcome challenges that could keep us from closing the gap. The strategies are to be developed as specific projects to resolve the challenges. The outcomes associated with our goals, as supported by our strategies, and as executed through our projects, will be measured rigorously by our performance measures.

The performance measures ADOR has adopted track success through two primary lenses: the return on investment that taxpayers demand as an outcome of fulfilling our mission — i.e., delivering the revenue that finances Arizona's future, and customer value in the form of quality service.

OUR MISSION :

Serving Taxpayers!

OUR VISION :

Funding Arizona's priorities through excellence in innovation, exceptional customer experience, and public servant-led continuous improvement.

AGENCY OVERVIEW :

ADOR is comprised of four divisions aligned with its operating budget and strategic goals: Taxpayer Services, Education and Compliance, Processing, and Support. It operates full-service offices in Phoenix and Tucson, with a satellite location in the Phoenix Metro East Valley area. ADOR delivers core business processes entailing efficient tax processing and collection, timely enforcement of tax laws, and accurate valuation of property. In addition, it oversees 15 county assessors in the administration of state property tax laws.



HOW WE MEASURE SUCCESS :

FY 21 Goal	Annual Objectives	Annual Initiatives
Maximize Agency Effectiveness and Efficiency	<p>Reduce TPT Accounts Receivable</p> <p>Reduce critical Agency backlogs.</p> <p>Increase TPT Voluntary Compliance.</p>	<ul style="list-style-type: none"> • Initiate auto levy streams. • Cleanup data management. • Identify TPT notice thresholds. • Gain budget approval. • Understand backlog inventory. • Scale TPT resources to align with needed activities. • Deploy formal problem solving at the appropriate level and develop standard work. • Scale E-Commerce Compliance & Outreach into appropriate business units including training and resourcing. • Align resources to improve collections activity. • Identify and improve AZTaxes resources for remote and in-state sellers.
Legislative Agility	<p>Senate Bill 1783</p> <p>House Bill (HB) 2696</p> <p>HB 2838</p> <p>Develop Business One Stop</p> <p>Prepare the Stars Tax System</p>	<ul style="list-style-type: none"> • Completion of phases in designated timeline. • Completion of SB 1783 Implementation. • Develop scope of project impact to correspondence. • Identify current service-level agreements (SLA). • Complete letter changes and implement new SLA. • Revise and propose recommendations. • Draft pass-through entity (PTE) form. • Build form in systems over four quarters. • Go live with new PTE form. • Identify business processes. • Identify user stories. • ADOR committed. • Complete user stories. • Define data cleanse. • Request for Proposal. • Roll out staffing plan 1. • Submit Legislative Budget and create Communication Plan.



WHAT WE DO



Audit

Educates taxpayers and promotes compliance with Arizona tax laws through an audit and review of taxpayers' individual income, corporate income, transaction privilege/use tax, and withholding tax returns and filings; reviews taxpayers' amended returns and claims for refunds along with their supporting books and records; and participates in the administration of local excise taxes. Investigates and prevents fraudulent tax activity.



Collections

Collects delinquent tax liabilities; educates taxpayers to increase compliance, and administers the state's Debt Set-Off program, which offsets taxpayers' income tax refunds to pay for debts owed to participating state agencies and municipalities; files proof of claim on bankruptcy cases to protect the interests of the state; files and releases tax liens, issues certificates for letters of good standing, dissolution and withdrawal, as well as for payment of estate/trust income taxes.

Education and Compliance



Education and Outreach

Provides educational programs for optimizing and maximizing the agency's mission as well as employee training programs for the agency's culture; offers specialty tax programs that support taxpayer education and compliance with the tax laws of Arizona; and assists taxpayers with coming into compliance through voluntary disclosure, all of which are conducted with the goal of building and maintaining strong partnerships with Arizona cities, towns, and counties.

WHAT WE DO



Process Administration

Opens, batches, and processes tax documents; deposits all tax revenue and enters taxpayer return data; corrects calculation and allocation errors; and files, maintains, stores, and disposes of all tax documents.



Tax Data Management

Maintains oversight over all data in agency tax systems; ensures taxpayer accounts are correct and in balance; prepares existing tax data for tax system replacement; tests new functionality and enhancements for the agency's tax systems; supports the development of business intelligence capabilities and provides governance of agency data.

Processing



WHAT WE DO



Disclosure Office (Disclosure, Records and Information Management)

Oversees the agency's Disclosure program, assisting the agency in developing policies, standards, procedures, information sharing agreements, awareness training, and conducting inspections to comply with state and federal laws for safeguarding confidential information; serves as the liaison with the IRS for the exchange and safeguarding of Federal Tax Information, periodic IRS audits, and compliance efforts. Coordinates and prepares agency responses to public records requests. Oversees the agency's Records and Information Management (RIM) program, assisting the agency in developing RIM policies, standards, procedures, training, and other efforts to comply with state laws and mandates; serves as the agency's liaison with the Arizona State Library, Archives and Public Records.

Hearing Office

Conducts hearings and issues written decisions on department assessments and refund denials relating to individual and corporate income and withholding taxes. Handles corporate income tax protests of assessments and refund denials.

Inquiries and Requests

Assists taxpayers and supports internal staff in understanding tax laws, rules and programs administered by the department; responds to



inquiries and provides assistance in person, over the phone, and by email; issues licenses and registrations; and updates taxpayer account information within the agency's tax system.

Problem Resolution Office

Responds to escalated taxpayer inquiries and works with the agency's various units and divisions to resolve complex issues and problems.

Property Tax

Ensures fair and uniform property values for Arizona taxpayers by exercising general supervision over county assessors in administering the property tax laws to determine the valuation of centrally valued properties, including electric generation facilities, telecommunications companies, pipelines, railroads, airlines, mines, and water companies.

Taxpayer, Executive & Legislative Issues (Tax Policy, Appeals & Protest)

Reviews and analyzes proposed state and federal tax legislation to assist in the promulgation of technically sound and administratively feasible tax policies; develops and promulgates administrative rules, rulings, and procedures; provides policy support and interpretative guidance within the department; provides interpretive oral and written guidance to taxpayers.

Taxpayer Services



Assists taxpayers in resolving their appeals of proposed tax assessments, refund denials and penalty abatement denials and, as appropriate, defends the proposed assessments and denials issued by the Department through the administrative appeals process.

Tobacco Tax Unit (Tobacco Audit & Compliance, Tobacco Enforcement)

Administers state luxury taxes on tobacco products, and supports Arizona's efforts to meet legal and operational obligations under the Tobacco Master Settlement Agreement; enforces state laws regulating tobacco product sales in Arizona and conducts statewide inspections of tobacco retailers and distributors.

Unclaimed Property

Collects, safeguards, and advertises abandoned property and returns that unclaimed property to its rightful owner(s); educates the public and holders about Unclaimed Property Laws.



WHAT WE DO



Budget Office

Plans and develops the agency's annual budget. Monitors expenditures for adherence to the statutory requirements once appropriations are approved by the Governor and the Legislature.

Communications

Creates, manages, facilitates and delivers the department's internal and external multimedia communications.

Continuous Improvement

Provides coaching and professional development in continuous improvement across the agency. Assists work units in improving processes to deliver superior customer value.

Economic Research and Analysis

Provides statistical analysis, research and reporting services, including the fiscal impact of proposed changes to tax laws; assists in the promulgation of technically sound and administratively feasible tax policies and laws. Administers several income tax credit programs.

E-Services Unit

Supports and maintains system readiness and usability of tax systems and online filing websites, including bulk filing; creates new functionality to streamline processes and increase efficiencies to



benefit internal and external customers; facilitates technical support to third-party software vendors to provide taxpayers with efficient, safe, and convenient e-filing options.

Facilities Management

Coordinates building maintenance; oversees construction, building renewal projects, building sanitation needs; receives and records all building deliveries; participates in safety and risk management issues; coordinates fleet usage; manages building security assets such as security guards, as well as cameras and access controls.

Financial Services

Reconciles, distributes, and reports tax dollars deposited to the state's financial institution; manages the department's accounting and payroll functions.

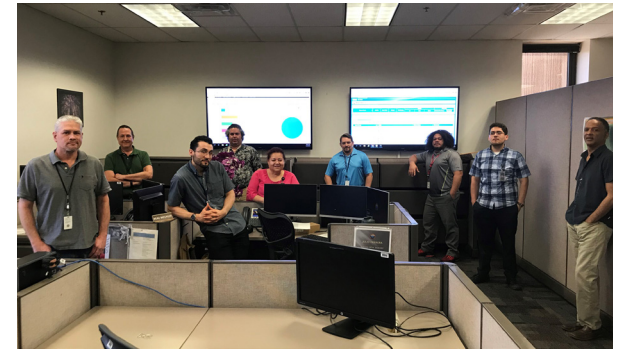
Human Resources

Leads strategic initiatives and manages operational aspects related to the team member lifecycle; creates a foundation and structure to ensure a positive and inclusive work culture designed to attract and retain excellent team members at all levels of the organization.

Information Technology

Provides information security, application development and support, customer service, project

Support



management, and business analysis services for the Department.

Internal Audit

Conducts financial, operational, investigative, and consultative reviews of agency practices, policies and procedures.

Legislative Liaison

Coordinates the analysis, research, and testimony on tax legislation; analyzes and tracks bills through the legislative process; coordinates implementation of legislation after passage; and acts as the liaison between legislators and the department, including handling constituent issues for legislators and the Governor's Office.

Procurement Office

Adheres to the rules and regulations of the Arizona Procurement Code as they relate to the expenditure of public monies; assists with purchasing needs, determines sourcing method for each purchase, and develops specifications and scope of work; receives and evaluates quotes/bids/proposals, solicits qualified vendors, awards contracts, and manages vendor contracts.



OUR SUCCESSES

BEFORE	NOW
Approximately 2-3 weeks on 8 manual clean-up calculations, 30 pages of procedures.	Reduced ~160 staff hours, saved \$8,320 annually freeing up two Revenue Accounting members

Accounts Receivable Summary Rebuild Project

Arizona Department of Revenue's (ADOR) Accounts Receivable (AR) Summary Report gives the Agency and external stakeholders an accurate reporting of ADOR's outstanding accounts receivable. However, the Revenue Accounting team recognized inefficiencies requiring extensive manual intervention to keep the report updated, affecting multiple business teams' ability to respond to external questions.

A Gemba Walk of the Revenue Accounting team's overall report preparation process resulted in a root cause analysis and brainstorming collaboration. They created a complete and accurate monthly AR Summary Report without the need for manual intervention and developed a centralized reporting repository for ease of access and consistency of reporting. The AR Summary job now runs in correlation with the Enforcement Report processes for faster comparison between AR and payment data to foster the reduction of the tax gap.

With all the work and automation completed, the Revenue Accounting team reduced this 2-3 week-long process to approximately three days. Currently, only 2 of the 8 adjustments are manual. This process improvement creates and provides value to Department staff, Office of Auditor General staff, Joint Legislative Budget Committee, and the Legislature, and provides savings to taxpayers.

Property Management Company Outreach Revamp Project

Property management companies (PMC) continue to encounter obstacles when acting on behalf of their property owners due to the uniqueness of their industry. To assist, ADOR collaborated to revamp existing resources and create new ones for those in this industry.

During numerous kaizen events, problems were identified and enhancements were made to AZTaxes.gov, based on the level of importance as voted on by the industry representatives, to enhance the PMC user experience. Updates included: PMC Filing/Paying Tutorial link added for easy access to step-by-step instructions from the actual filing screens, added functionality to download a PMC E-filed Consolidated Upload History accessible from two different areas within AZTaxes.gov, and updates to PMC Payment Confirmation Page to allow for a "grand total" feature.

New resources were created to assist with common areas of concern, including the PMC Checklist, PMC Filing and Paying Tutorial, PMC Penalty Abatement Procedure, and the Annual PMC Renewal Checklist. Further, PMC workshops were revamped and relaunched, the PMC dedicated webpage was redesigned on azdor.gov, and quarterly PMC Community Connection meetings were continued.

Average savings of 3 hours per month

By implementing these resources, workshops, and the new webpage, the PMC industry is better equipped to self-serve and not rely on individualized attention to act on behalf of their various owners.

Processing Reduces Transportation Waste

The Processing team frequently receives taxpayer correspondence or creates files for the auditors. The Processing Administrative Support team found that they were spending a lot of time traveling back and forth delivering correspondence and files to individual auditors on another floor who were not consistently at their desks due to telework or other scheduling circumstances.

The team gathered data to measure how much time they spent per month delivering paperwork between floors looking for auditors and discovered it was approximately five hours per month. Using root-cause analysis, they brainstormed ideas to reduce the time spent per month transporting paper to each floor. The solution: the group proposed locked cabinet drawers for each auditor so they could securely leave the paperwork for the auditor.

This solution provided an average savings of three hours per month, giving the Administrative Support team more time to complete other tasks. The improvement eliminated wasteful time and



OUR SUCCESSES

transportation and contributed to the quicker processing of audit files and responses to audit inquiries for taxpayers.

Nursing Home E-File

In 2012, legislation was passed that named ADOR as the collecting authority of the bed tax assessed on nursing facilities by the Arizona Healthcare Cost Containment System (AHCCCS).

The initial manual process was completed quarterly for over 100 nursing facilities. Since no penalties were assessed for non-compliance, some nursing facilities chose not to pay their outstanding liabilities, resulting in collections activity.

After several meetings to discuss the background of the process and brainstorm solutions, it was discovered that these assessments could be filed and paid like other transaction privilege tax (TPT) returns using AZTax.gov.

The new process created a special business code that is automatically loaded onto every nursing facility's license profile. A letter series was sent to nursing facilities on file with AHCCCS informing them of the changes and inviting them to participate in new training sessions explaining the changes. ADOR also moved from producing statements for all 100+ nursing facilities quarterly to producing one statement at the



beginning of the federal fiscal year.

This project reduced manual creation of billing statements by 75%, decreased time spent creating manual billing statements from 24 hours a year to 1.5 hours a year - a 93% savings of people resources, moving nursing facilities to self-serve using AZTax.gov, and increased statutory compliance by implementing TPT requirements for mandatory electronic filing and paying.

OSPB Tax Clearance

The Arizona Governor's Office of Strategic Planning and Budgeting (OSPB) created a grant program for small businesses using the State Fiscal Recovery Fund. ADOR was asked to create a hybrid process to meet the criteria and qualify 1,000 small businesses for these grants, increasing the volume of Tax Clearance Applications (TCA) to be reviewed from 500 to 1,000.

The TCA team collaborated with other teams to aid Administrative Support with backlogs that were created as a result of subject matter experts who were dedicated to this project. TCA, OSPB, and IT brainstormed and tested several program evaluation models to improve the current TCA process, meet OSPB modeling, and reduce processing time for the unprecedented volume. IT built a new query that streamlined TCA processing from 15 minutes per request to 3 minutes. Approximately 1,100 small

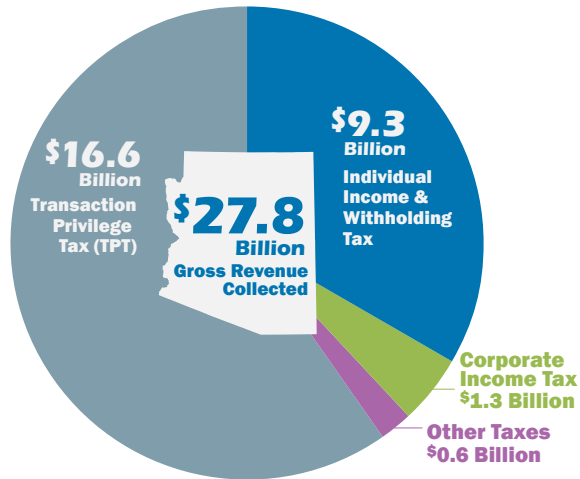
business owners that needed help could access the funds made available through the OSPB grant program. The team completed 1,250 tax compliance checks, and continue to complete additional compliance check as the program progresses.

As a result, the number of businesses that received these grants increased from approximately 40 to 90 percent, allowing businesses to be qualified faster than anticipated.



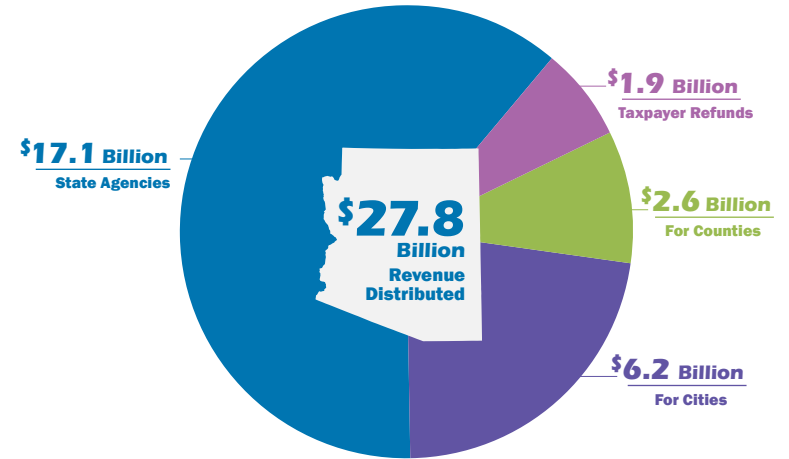
AGENCY HIGHLIGHTS

Total Gross Revenue Collected



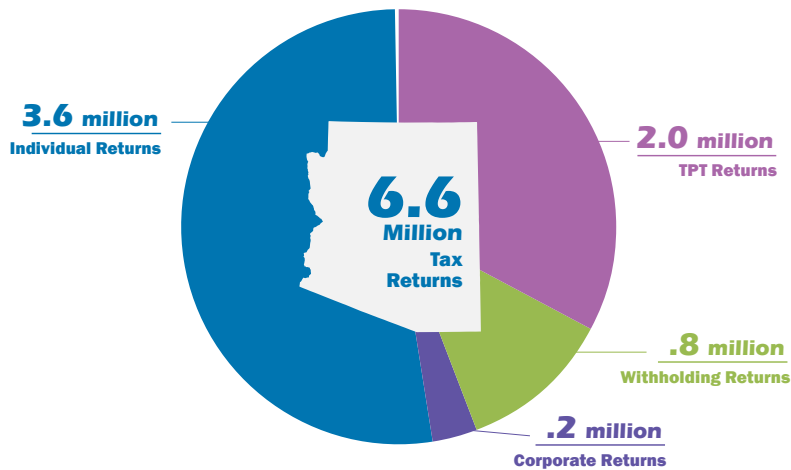
(Detailed gross revenues are reported under TABLE 1)

Total Revenue Distributed

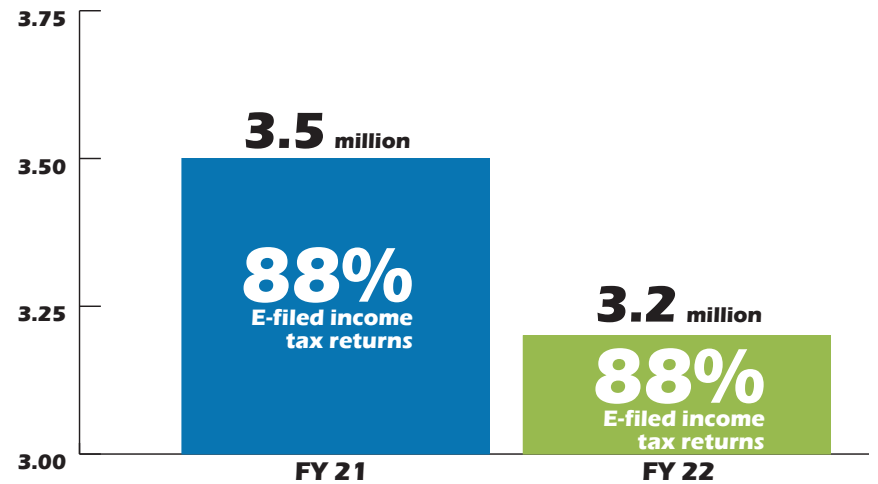


Figures drawn from [Strategic Plan Update FY 2023](#)

Total Number of Tax Returns Processed

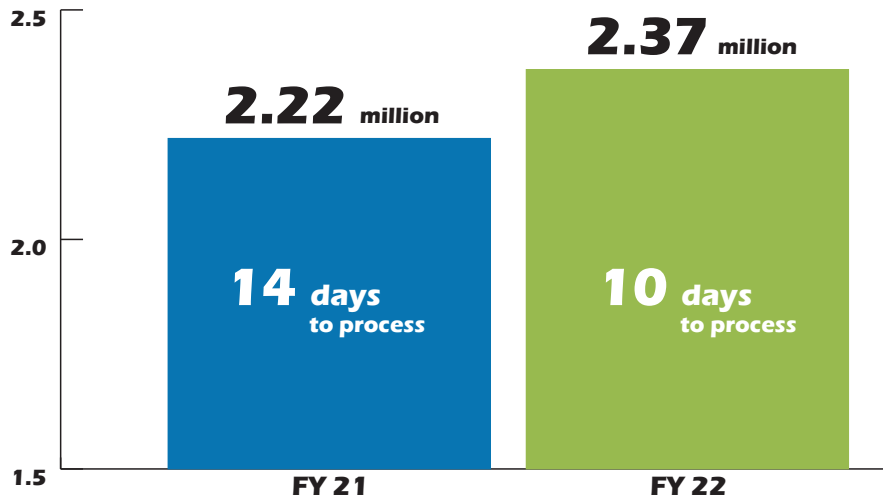


Total Number of E-Filed Individual Income Tax Returns Received (in Millions)

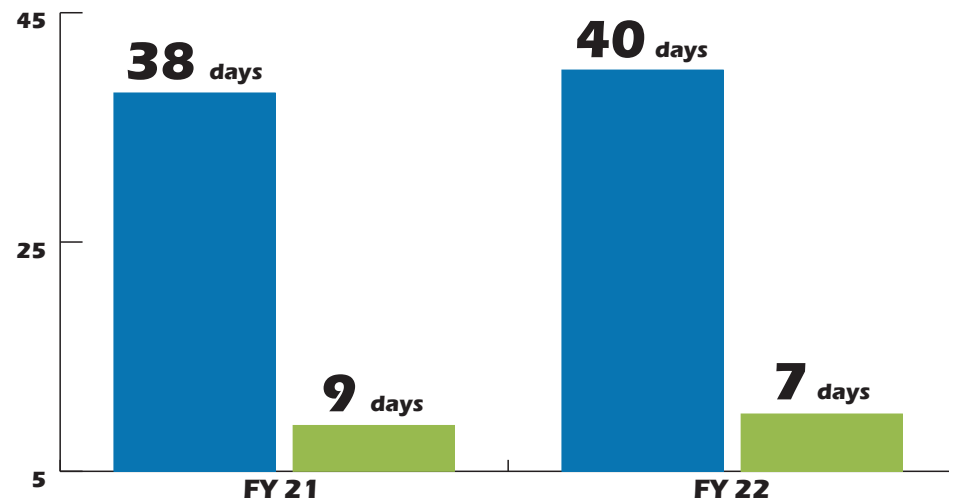


AGENCY HIGHLIGHTS

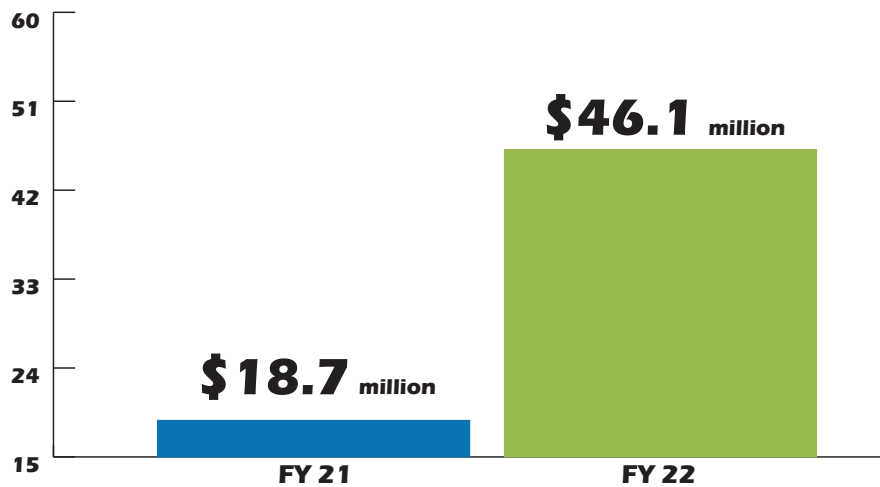
Total Number of Individual Income Tax Refunds (in Millions)



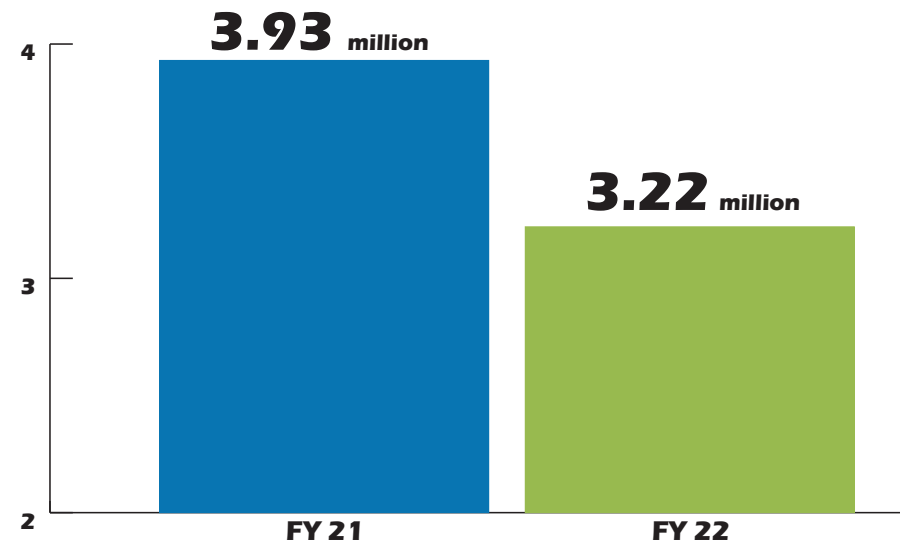
Average Time to Issue Tax Refunds (Calendar Days)



Dollars Recovered from Individual Income Tax Fraud Prevention (in Millions)

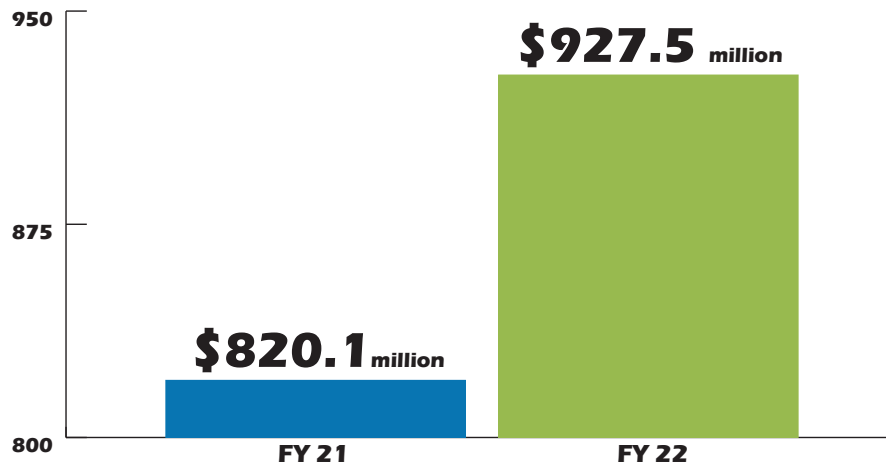


Total E-filed W-2s and 1099-Gs

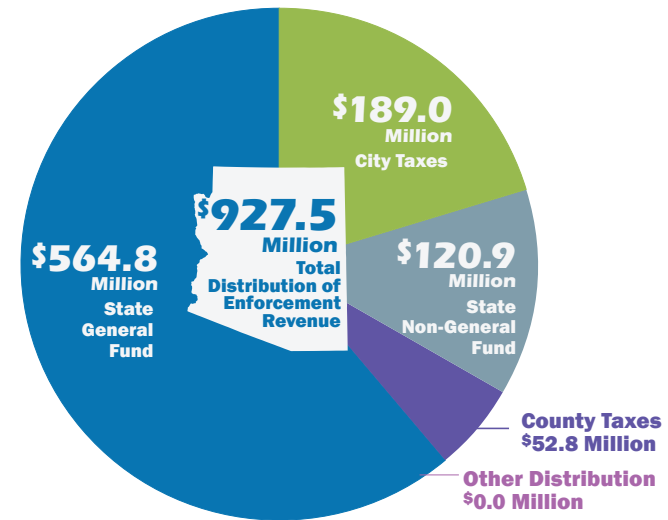


AGENCY HIGHLIGHTS

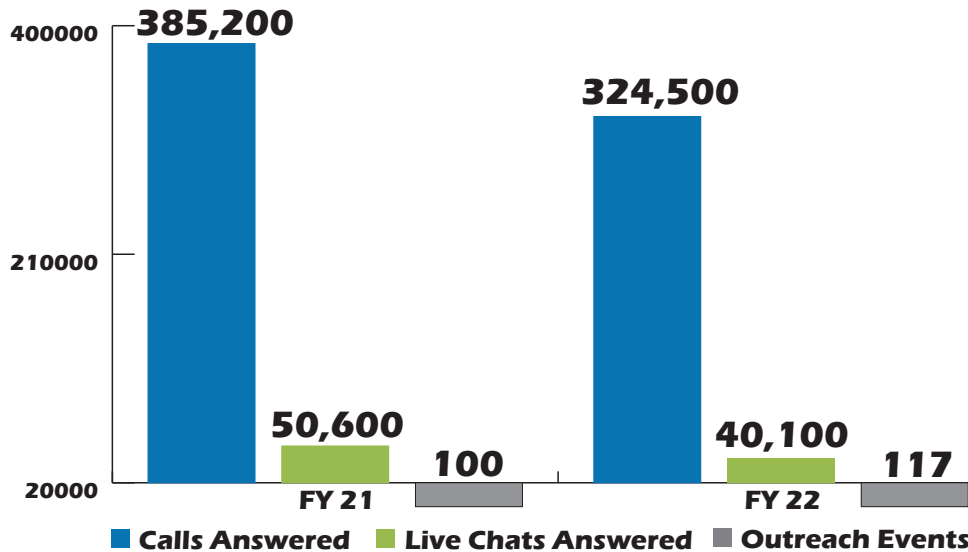
Total Net Enforcement Revenue



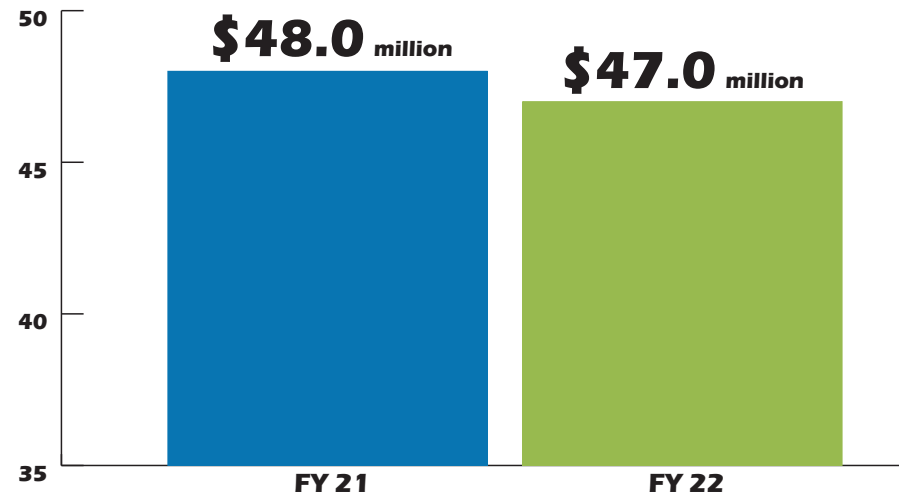
Total Distribution of Enforcement Revenue



Number of Customers Served

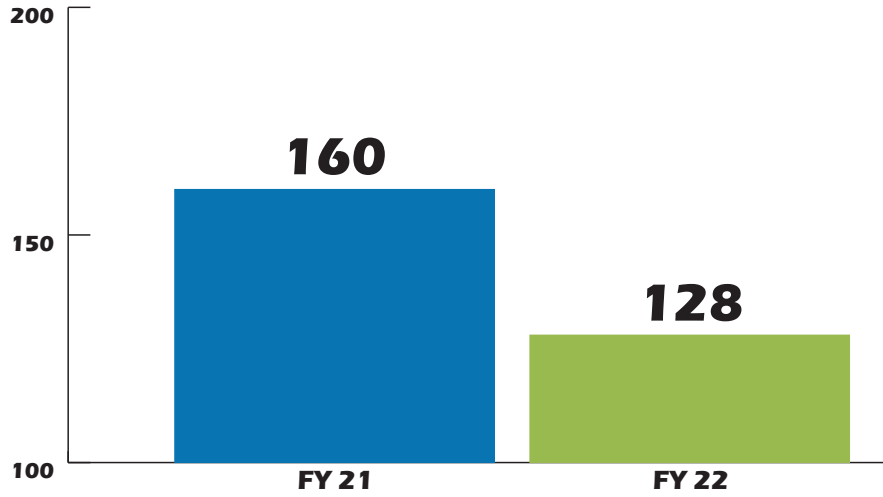


Unclaimed Property Dollars Returned to Customers

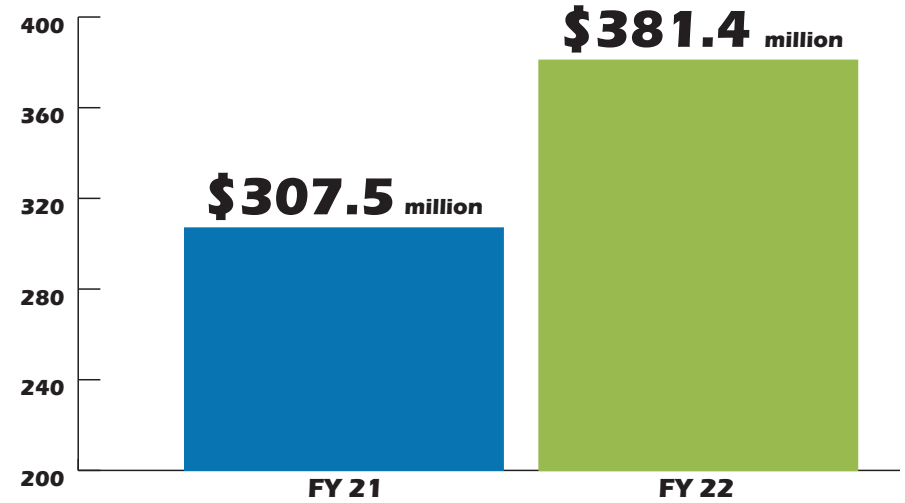


AGENCY HIGHLIGHTS

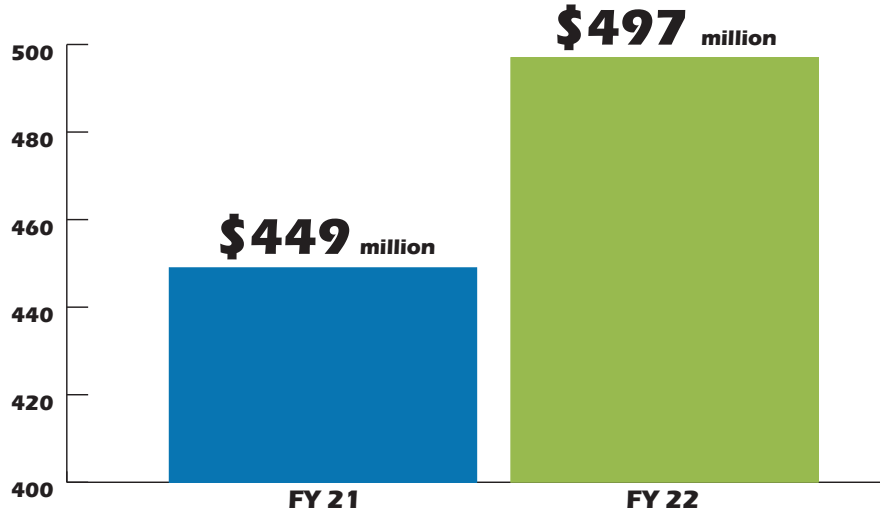
Number of Unassigned TPT Refund Accounts



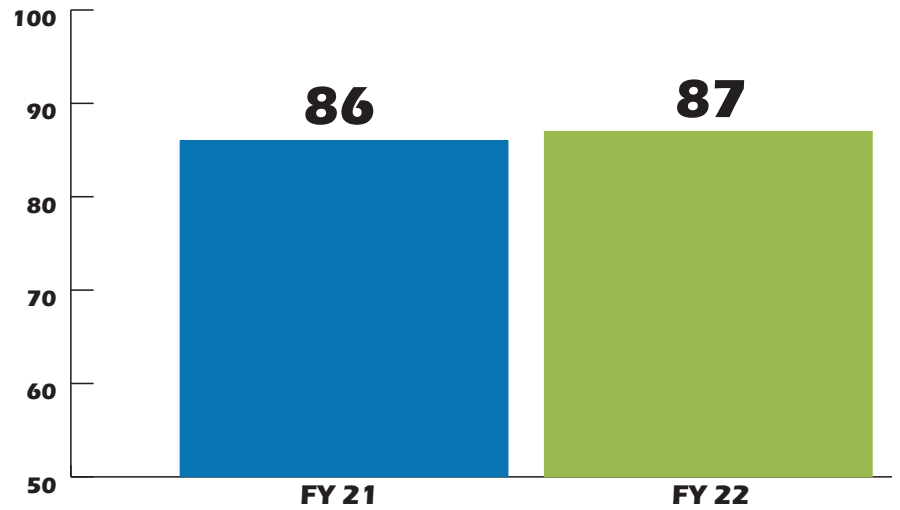
Total Revenue Collected from Remote Sellers



TPT Accounts Receivable (in Millions)



Annual Agency Engagement Score



MISCELLANEOUS TAXES

Bingo Collections

The tax on state licensed bingo operations is based on a multi-tiered licensing structure. There are three classes of bingo licenses, each of which has a different tax rate.

Each licensee's tax rate is based on bingo receipts. Class A licensees, whose gross receipts do not exceed \$75,000 per year, are taxed at 2.5 percent of adjusted gross receipts. (Adjusted gross receipts are the monies left after paying prizes.) Class B licensees, whose gross receipts do not exceed \$500,000, are taxed at 1.5 percent of their gross receipts. Class C licensees, whose gross receipts exceed \$500,000 per year, are taxed at 2 percent of gross receipts from bingo.

All taxes collected are deposited in the state general fund. (See Table 40 below.)



Luxury Tax Collections

Arizona's luxury tax applies to cigarettes, other tobacco products and alcoholic beverages. The department is responsible for issuing tobacco licenses and stamps and collecting taxes on tobacco products and alcoholic beverages. The department investigates and confiscates contraband tobacco products. All payments, stamp orders, and required reports are 100 percent electronically. (Refer to Table 41.)

Monies collected and distributed from luxury tax:		
Fund	Amount	Due to the passage of...
State General Fund	\$65.0 million	
Tobacco Tax and Health Care Fund	\$56.6 million	(Tobacco Tax and Health Care Initiative in November 1994)
Tobacco Products Tax Fund	\$83.2 million	
Drug Treatment and Education Fund	\$10.7 million	(Proposition 200 in 1994)
Corrections Revolving Fund	\$4.3 million	(Proposition 200 in 1994)
Department of Corrections Fund	\$33.8 million	(Legislature in 1984 to pay for prison construction)
Department of Corrections Transfer from Prop 200 Funds	\$1.2 million	
Prop 200 Transfer from Prop 303 Funds	\$3.5 million	
Smoke Free AZ Fund	\$2.6 million	(Proposition 201 in 1994)
Early Childhood Development and Health Fund	\$115.4 million	(Proposition 203 in 1994)



MISCELLANEOUS TAXES



Unclaimed Property Collections and Distributions

Responsibilities of the Unclaimed Property Unit include the collection, safekeeping and disposition of abandoned property and escheated estates.

The Unclaimed Property staff receives and maintains records related to unclaimed funds along with other intangible and tangible personal property that is presumed to be abandoned. This property is received from business associations, banking and financial institutions, insurance companies, fiduciaries, state courts, and governmental agencies.

Common examples of unclaimed property are:

- State warrants not cashed after six months;
- Payroll checks written to employees not cashed after one year;
- Contents of safe deposit boxes on which rent has not been paid for three years;
- Government and court property not claimed in two years;
- Stock or other equity interest in a business association or financial institution with no activity for three years;
- Bank or credit union accounts with no activity for three years;
- Cashier and other official checks not cashed in three years;
- Checks written to vendors or customers not cashed after three years;
- Money orders not cashed in three years; and
- Traveler's checks not cashed in fifteen years.

An owner may file a claim to recover property within 35 years after the final day of the fiscal year in which the department received the property.

Escheated Estates

In addition to their Unclaimed Property responsibilities, staff members also establish and maintain records of escheated estates. An escheated estate is created when a

person dies without leaving a will and has no known heirs. When this condition exists, his or her property reverts to the state as the original and ultimate proprietor after seven years. Funds received from escheated estates are deposited into the Permanent State School Fund. (See Table 42 below.)

Waste Tire Fee Distributions

The Arizona waste tire fee is a fee applied to the sale of new motor vehicle tires. The fee is to be collected quarterly at a rate of 2 percent of the purchase price, not to exceed \$2.00 per tire.

During FY 2022, the Department collected \$11,801,863 and distributed 3.5 percent to the Arizona Department of Environmental Quality, with the remainder being distributed to the counties based on the number of motor vehicles registered in each county. (See Table 43 below.)

The distribution is performed quarterly.





Arizona Department of Revenue
1600 West Monroe Street
Phoenix, Arizona 85007

TABLE 1
REVENUE SUMMARY
GROSS REVENUE COLLECTED
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022

SOURCE	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX					
Distribution Base	\$2,112,379,328	\$2,244,197,404	\$2,357,406,929	\$2,748,210,633	\$3,239,660,616
Nonshared Portion	3,716,646,924	3,958,911,462	4,176,057,831	4,811,292,321	5,556,698,958
Use Tax	327,236,379	362,026,745	384,263,505	449,765,392	503,880,179
Education Tax	712,903,811	760,874,328	808,452,299	935,934,330	95,842,915
Education Tax Extension (1)					981,975,128
Temporary Tax (2)	184,694	128,605	376,358	142,456	52,339
Undistributed Estimated					
Transaction Privilege Tax	23,099,672	9,789,761	26,045,966	37,681,121	38,435,701
Marijuana Excise Tax (3)				32,925,183	132,828,482
Other State Revenue	58,341,189	59,648,111	67,608,762	64,253,454	70,092,882
County and City Collections	3,960,062,470	4,289,113,182	4,519,198,357	5,111,352,622	6,023,386,147
Subtotal	\$10,910,854,468	\$11,684,689,598	\$12,339,410,006	\$14,191,557,512	\$16,642,853,348
INCOME TAX					
Withholding	\$4,300,957,448	\$4,567,250,552	\$4,894,243,319	\$5,287,037,800	\$5,946,826,352
Individual	1,634,544,924	1,820,178,311	1,136,238,014	3,012,702,158	3,319,717,986
Corporate	493,937,319	651,196,431	611,946,618	944,871,950	1,287,316,147
Subtotal	\$6,429,439,691	\$7,038,625,294	\$6,642,427,951	\$9,244,611,908	\$10,553,860,485
LUXURY TAX					
Spirituos Liquor	\$37,633,609	\$39,417,348	\$39,395,949	\$46,369,117	\$48,197,214
Vinous Liquor	16,898,323	17,357,125	18,028,851	19,453,661	18,295,267
Malt Liquor	21,845,962	21,347,551	22,116,335	23,315,171	22,432,562
Tobacco - All Types (4)	332,995,430	323,469,631	331,543,243	325,839,150	320,029,322
Licensing	5,900	5,925	6,050	5,150	5,100
Subtotal	\$409,379,224	\$401,597,579	\$411,090,427	\$414,982,250	\$408,959,465
UNCLAIMED PROPERTY					
Unclaimed Property	\$176,837,283	\$168,222,552	\$170,976,820	\$195,978,437	\$218,101,790
Escheated Estates	(9,759)	86,104	42,146	401,722	182,747
Subtotal	\$177,186,874	\$168,308,656	\$171,018,966	\$196,380,159	\$218,284,537
OTHER REVENUES					
Bingo	\$473,647	\$469,026	\$397,780	\$165,181	\$331,145
Flight Property Tax	13,003,735	11,728,981	13,531,373	12,714,725	12,655,949
Private Car Tax	2,038,908	2,027,884	2,220,383	2,380,655	2,426,134
Nuclear Plan Assessment	2,526,277	2,549,792	2,576,291	2,210,929	2,267,935
Waste Tire	9,874,138	10,004,703	10,334,522	10,061,002	11,801,863
Subtotal	\$27,916,705	\$26,780,387	\$29,060,348	\$27,532,492	\$29,483,027
TOTAL (5)	\$17,954,776,962	\$19,320,001,513	\$19,593,007,698	\$24,075,064,321	\$27,853,440,861

(1) The Education Extension Tax began on July 1, 2021.

(2) On May 18, 2010, voters approved Proposition 100 which temporarily increased the state transaction privilege and use tax rates on most transactions by one percentage point beginning June 1, 2010 and ending May 31, 2013.

(3) In November 2020, voters approved Proposition 207, which imposed an Excise tax on the sale of Adult Use marijuana beginning January 2021.

(4) Figures represent gross tobacco revenue less administrative expenses.

(5) All revenues collected by the Department of Revenue, including those which are later refunded or distributed.

For additional detail on the current year revenue, please refer to the appropriate section within this report.

Figures may not add to total due to rounding.

TABLE 2
NET REVENUE TO STATE GENERAL FUND
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022

SOURCE	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Transaction Privilege, Use, and Severance Tax	\$4,772,442,933	\$5,094,961,891	\$5,373,390,986	\$6,208,915,561	\$7,177,938,084
Undistributed Estimated Transaction Privilege Tax	23,099,672	9,789,761	26,045,966	37,681,121	38,435,701
Income Tax	4,214,804,468	4,826,981,286	4,289,230,877	6,535,731,647	7,921,555,010
Luxury Tax	58,013,734	57,063,987	59,688,183	64,837,692	64,960,772
Unclaimed Property	81,318,220	91,509,204	98,874,182	117,570,231	123,953,407
Bingo	473,647	469,026	397,780	165,181	331,145
Private Car Tax	2,038,908	2,027,884	2,220,383	2,380,655	2,426,134
Nuclear Plan Assessment	2,526,277	2,549,792	2,576,291	2,210,929	2,267,935
Total	\$9,154,717,859	\$10,085,352,832	\$9,852,424,647	\$12,969,493,016	\$15,331,868,188

Figures may not add to total due to rounding.

TABLE 3
NET ENFORCEMENT REVENUE
FISCAL YEAR 2022

ENFORCEMENT REVENUE	FY 2022
Non-Timely Revenue	\$382,374,810
Enforcement Revenue-Collections	\$409,891,617
Enforcement Revenue-Audit and Outreach	\$98,588,602
Compliant Revenue-Audit and Outreach	\$36,672,386
TOTAL ENFORCEMENT REVENUE	\$927,527,415
DISTRIBUTION OF ENFORCEMENT REVENUE	
State General Fund	\$564,756,091
State Non-General Fund	\$120,919,246
City Taxes	\$189,006,449
County Taxes	\$52,845,939
Other Distribution	(\$310)
TOTAL DISTRIBUTION	\$927,527,415

TABLE 4
GROSS TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022

SOURCE	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Distribution Base	\$2,112,379,328	\$2,244,197,404	\$2,357,406,929	\$2,748,210,633	\$3,239,660,616
Nonshared	3,716,646,924	3,958,911,462	4,176,057,831	4,811,292,321	5,556,698,958
Use Tax	327,236,379	362,026,745	384,263,505	449,765,392	503,880,179
SUBTOTAL	\$6,156,262,631	\$6,565,135,610	\$6,917,728,265	\$8,009,268,346	\$9,300,239,754
Education Tax	\$712,903,811	\$760,874,328	\$808,452,299	\$935,934,330	\$95,842,915
Education Tax Extension (1)					981,975,128
Temporary Tax (2)	184,694	128,605	376,358	142,456	52,339
Undistributed Estimated Payment	23,099,672	9,789,761	26,045,966	37,681,121	38,435,701
Telecommunications Devices	4,386,029	3,939,596	3,597,537	3,313,360	2,900,471
911 Excise	15,713,206	16,107,379	16,975,158	17,385,969	17,705,235
911 Prepaid Wireless	1,656,263	1,610,054	1,485,965	1,526,819	1,543,698
Infrastructure			9,723,983	3,396,720	13,510,686
Municipal Water	2,522,345	2,418,656	2,442,336	2,646,927	2,550,228
Nursing Facility Assessment	29,911,948	30,616,030	28,532,958	30,929,016	27,107,742
Jet Fuel Tax	4,151,398	4,956,396	4,850,825	5,054,642	4,774,821
Marijuana Excise Tax (3)				32,925,183	132,828,482
GROSS STATE COLLECTIONS	\$6,950,791,998	\$7,395,576,415	\$7,820,211,649	\$9,080,204,891	\$10,619,467,201
Municipal Privilege Tax	\$3,049,587,640	\$3,306,714,701	\$3,494,883,955	\$3,947,721,368	\$4,652,541,759
County Transaction Privilege Taxes	910,474,830	982,398,481	1,024,314,401	1,163,631,254	1,370,844,388
COUNTY AND CITY COLLECTIONS	\$3,960,062,470	\$4,289,113,182	\$4,519,198,357	\$5,111,352,621	\$6,023,386,147
TOTAL DEPARTMENT OF REVENUE RECEIPTS	\$10,910,854,468	\$11,684,689,598	\$12,339,410,006	\$14,191,557,512	\$16,642,853,348

(1) The Education Tax Extension began on July 1, 2021.

(2) On May 18, 2010, voters approved Proposition 100 which temporarily increased the state transaction privilege and use tax rates on most transactions by one percentage point beginning June 1, 2010 and ending May 31, 2013.

(3) In November 2020, voters approved Proposition 207, which imposed an Excise tax on the sale of Adult Use marijuana beginning January 2021.

TABLE 5
COUNTY TRANSACTION PRIVILEGE TAXES
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022

SOURCE	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Apache County Excise Tax	\$1,113,102	\$1,182,639	\$1,282,331	\$1,582,712	\$1,969,576
Cochise County Excise Tax	6,846,382	7,371,982	8,655,219	10,988,545	9,848,384
Coconino County Excise Tax	16,318,485	16,334,239	16,136,801	18,526,347	21,876,472
Coconino County Jail Tax	16,318,936	16,334,496	16,136,817	18,527,203	21,876,559
Coconino County Capitol Projects Tax (1)	6,489	7,471	5,823	2,139	2,747
Coconino County Road Tax	10,016,996	9,995,142	9,906,879	11,198,779	13,096,871
Gila County Excise Tax	3,100,874	3,138,508	3,455,163	4,098,428	4,333,410
Gila County Road Tax (1)	6,932	(1,787)	10,528	2,057	6,633
Gila Road Extension Tax	3,207,537	3,235,816	3,540,687	4,185,505	4,407,566
Graham County Excise Tax	1,986,602	2,144,904	2,388,379	2,622,405	2,779,407
Graham County Jail Tax	1,973,205	2,135,138	2,380,590	2,618,861	2,773,363
Greenlee County Excise Tax	1,331,143	1,470,064	1,487,509	1,421,085	1,790,853
La Paz County Excise Tax	1,290,549	1,434,951	1,476,038	1,628,866	1,791,389
La Paz County Jail Tax	1,290,453	1,434,951	1,476,038	1,628,865	1,790,856
La Paz County Health Services District (1)	5	30	10	(10)	(3)
La Paz County Judgment Tax	2,583,113	2,866,815	2,949,251	3,257,178	1,971,883
Maricopa County Road Tax (1)	164,086	(243,154)	10,435	1,235	21,618
Maricopa County Road Tax Extension	438,490,074	468,863,096	491,092,907	559,028,614	664,828,085
Maricopa County Stadium Tax (1)	(133)	168	(13)	(8)	32
Maricopa County Jail Tax	161,042,269	172,143,399	180,977,378	206,875,287	246,834,965
Maricopa County Rental Car Surcharge	5,861,075	5,896,744	5,218,859	3,667,460	6,475,330
Mohave County Excise Tax (1)	7,230,142	7,633,276	4,950,805	48,388	37,223
Navajo County Excise Tax	7,244,757	7,813,464	7,585,721	8,157,363	9,044,079
Navajo County Jail Tax			1,764,626	5,328,875	5,924,051
Pima County Hotel Tax	6,270,563	7,109,236	5,792,094	5,366,639	8,938,637
Pima County Rental Car Surcharge	1,530,067	1,508,561	1,360,872	924,683	1,164,061
Pima County R.V. Surcharge (1)	70,889	(1,964)	(5)	(56)	(117)
Pima County Road Tax	82,259,669	86,326,341	89,518,565	101,235,313	110,676,463
Pinal County Excise Tax	16,238,503	17,739,439	19,773,363	24,300,136	29,662,058
Pinal County Health Services District	3,242,360	3,472,890	3,948,799	4,853,015	5,922,967
Pinal County Road Tax	17,084,811	18,643,359	20,259,676	25,035,538	30,508,396
Pinal County Transportation Tax (2)	2,562,160	17,140,418	19,630,778	23,819,443	23,645,353
Santa Cruz County Excise Tax	2,543,104	2,679,555	3,046,807	4,806,640	3,835,796
Santa Cruz County Jail Tax	2,542,616	2,676,440	3,046,590	4,806,586	3,835,768
Yavapai County Excise Tax	18,170,764	19,225,283	20,415,083	24,877,491	28,280,624
Yavapai County Jail Tax	9,083,716	9,612,630	10,207,534	12,438,427	14,140,320
Yuma County Excise Tax	12,829,893	13,519,772	15,283,364	18,007,495	18,786,390
Yuma County Jail Tax	12,829,924	13,519,793	15,283,393	18,007,935	18,786,425
Yuma County Capitol Projects Tax (1)	210	(724)	(1,162)	0	192
Yuma County Health Services District	2,863,555	3,018,068	3,413,958	4,022,543	4,194,127
Sports & Tourism Authority	32,928,949	35,017,031	30,445,914	25,733,248	44,985,578
COUNTY TAX COLLECTIONS	\$910,474,830	\$982,398,481	\$1,024,314,401	\$1,163,631,254	\$1,370,844,388

(1) This county tax has expired. Collections are from periods prior to the expiration.

TABLE 6
STATE TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX RATES
BUSINESS CODES AND TAX RATES
FISCAL YEAR 2022

BUSINESS CODE	TAXABLE ACTIVITIES	DISTRIBUTION			TOTAL TAX
		BASE	NONSHARED	EDUCATION	
002	Nonmetalliferous Mining, Oil and Gas Production	1.0%	2.125%	0.0%	3.125%
004	Utilities	1.0%	4.0%	0.6%	5.6%
005	Communications	1.0%	4.0%	0.6%	5.6%
006	Transporting	1.0%	4.0%	0.6%	5.6%
007/008	Private Rail Car/Pipelines	1.0%	4.0%	0.6%	5.6%
009	Publishing	1.0%	4.0%	0.6%	5.6%
010	Printing	1.0%	4.0%	0.6%	5.6%
011	Restaurants and Bars	2.0%	3.0%	0.6%	5.6%
012	Amusements	2.0%	3.0%	0.6%	5.6%
014	Personal Property Rentals	2.0%	3.0%	0.6%	5.6%
015	Contracting	1.0%	4.0%	0.6%	5.6%
017	Retail	2.0%	3.0%	0.6%	5.6%
019	Mining Severance	2.0%	0.5%	0.0%	2.5%
025	Hotel/Motel Tax	2.75%	2.75%	0.0%	5.5%
029/030	Use and Use Inventory Tax	0.0%	5.0%	0.6%	5.6%
203	Medical Marijuana	2.0%	3.0%	0.6%	5.6%
420	Adult Use Marijuana	2.0%	3.0%	0.6%	5.6%
315	MRRA	2.0%	3.0%	0.6%	5.6%
325	Online Lodging Marketplace	2.75%	2.75%	0.0%	5.5%
605/616	Remote Seller or Marketplace	2.0%	3.0%	0.6%	5.6%

TABLE 7
NET TAXABLE SALES
BY TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX CLASSIFICATIONS (1)
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022

CLASSIFICATION	FY 2018	% OF TOTAL	FY 2019	% OF TOTAL	FY 2020	% OF TOTAL	FY 2021	% OF TOTAL	FY 2022	% OF TOTAL
Transporting	31,021,706	0.03	31,542,233	0.02	34,562,780	0.02	121,844,144	0.08	77,909,868	0.04
Mining, Oil & Gas	154,509,602	0.13	164,066,164	0.12	187,408,302	0.14	215,158,810	0.13	244,672,809	0.13
Mining Severance	982,474,677	0.80	690,060,203	0.53	508,177,101	0.37	1,424,404,918	0.89	1,988,355,207	1.07
Utilities	10,337,793,459	8.38	10,315,449,912	7.85	9,814,962,428	7.09	10,766,674,507	6.70	10,979,178,264	5.88
Communications	2,067,004,664	1.68	1,917,972,554	1.46	1,771,024,989	1.28	1,387,554,161	0.86	1,254,885,316	0.67
Private Car and Pipelines	30,130,799	0.02	33,457,162	0.03	32,944,018	0.02	50,796,186	0.03	46,580,829	0.02
Publishing	84,594,831	0.07	56,071,053	0.04	35,342,849	0.03	32,570,132	0.02	59,363,335	0.03
Job Printing	219,209,607	0.18	241,962,678	0.18	164,659,597	0.12	185,315,644	0.12	228,987,269	0.12
Restaurants and Bars	14,347,556,418	11.64	15,232,888,157	11.60	14,471,699,590	10.46	15,248,825,630	9.49	19,532,365,621	10.47
Amusements	1,445,107,369	1.17	1,482,455,223	1.13	1,303,260,578	0.94	879,531,890	0.55	1,834,008,504	0.98
Commercial Lease (3)	(4,139)	n/a (2)	214	n/a (2)	16	n/a (2)	0	n/a (2)	881	n/a (2)
Personal Property Rentals (4)	4,276,040,464	3.47	4,762,329,596	3.63	4,893,667,201	3.54	4,994,986,116	3.11	6,127,279,748	3.28
Contracting	11,801,257,512	9.57	13,610,523,276	10.36	15,817,234,314	11.43	17,977,828,782	11.19	19,863,879,384	10.65
Retail	67,429,684,554	54.68	71,664,594,902	54.56	74,712,426,965	54.00	86,248,391,045	53.67	97,186,669,342	52.09
Remote Seller/Marketplace Facilitator (5)					3,485,992,742	2.52	8,333,375,824	5.19	10,337,947,742	5.54
MRRA Amount	167,434,052	0.14	177,361,375	0.14	218,938,113	0.16	213,124,309	0.13	232,728,111	0.12
Medical Marijuana (6)							297,828,830	0.19	723,169,877	0.39
Adult Use Marijuana							195,210,688	0.12	747,443,115	0.40
Hotel/Motel	3,342,980,279	2.71	3,646,903,681	2.78	2,805,265,120	2.03	2,460,566,716	1.53	4,160,293,305	2.23
Online Lodging Marketplace (7)					355,669,401	0.26	597,915,528	0.37	854,819,917	0.46
Membership Camping									(97)	(0.00)
Rental Occupancy Tax (8)	(269)	n/a (2)	(1,255)	n/a (2)	0	n/a (2)	(996)	n/a (2)	(333)	n/a (2)
Use Tax	6,590,501,344	5.34	7,316,159,872	5.57	7,744,065,064	5.60	9,061,233,185	5.64	10,104,849,340	5.42
Use Tax-Utilities	2,511,671	n/a	945,241	n/a	1,642,263	n/a (2)	1,851,631	n/a (2)	(891,057)	n/a (2)
TOTAL	\$123,309,808,597	100.00	\$131,344,742,238	100.00	\$138,358,943,430	100.00	\$160,694,987,680	100.00	\$186,584,496,298	100.00

(1) Net taxable sales are based upon tax receipts.

(2) Percent of total is less than 0.01%.

(3) Commercial Lease rate dropped to 0% effective July 1, 1997.

(4) Beginning September 1, 2021, this category was combined with Peer-To-Peer Car Rentals.

(5) Remote Seller/Marketplace Facilitator tax was effective October 1, 2019.

(6) The Medical Marijuana was previously reported as part of the Retail category. Beginning with the January 2021 period, medical marijuana is reported in a separate category.

(7) Prior to FY2020 this category was combined with Hotel/Motel.

(8) Effective November 1, 2006, this tax was repealed.

Figures may not add to total due to rounding.

TABLE 8
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS BY CLASS
FISCAL YEAR 2022

CLASSIFICATION	DISTRIBUTION		TOTAL
	BASE	NONSHARED	COLLECTIONS
Transporting	\$779,099	\$3,116,395	\$3,895,493
Nonmetal Mining, Oil and Gas	2,446,728	5,199,297	\$7,646,025
Mining Severance	39,767,104	9,941,776	\$49,708,880
Utilities	109,791,783	439,167,131	\$548,958,913
Communications	12,548,853	50,195,413	\$62,744,266
Private Car and Pipelines	465,808	1,863,233	\$2,329,041
Publishing	593,633	2,374,533	\$2,968,167
Job Printing	2,289,873	9,159,491	\$11,449,363
Restaurants and Bars	390,647,312	585,970,969	\$976,618,281
Amusements	36,680,170	55,020,255	\$91,700,425
Commercial Lease	5	4	9
Rentals of Personal Property/P2P (1)	122,545,595	183,818,392	\$306,363,987
Contracting	198,638,792	794,555,168	\$993,193,960
Rental Occupancy Tax	(7)	(3)	(10)
Retail	1,943,733,387	2,915,600,080	\$4,859,333,467
Remote Seller/Marketplace Facilitator	206,758,955	310,138,432	\$516,897,387
MRRA Amount	4,654,562	6,981,843	\$11,636,405
Medical Marijuana	14,463,398	21,695,096	\$36,158,494
Adult Use Marijuana	14,948,862	22,423,293	\$37,372,156
Hotel/Motel	114,408,066	114,408,066	\$228,816,132
Online Lodging Marketplace	23,507,548	23,507,548	\$47,015,096
Membership Camping	(2)	(3)	(\$5)
Use Tax Utilities	(8,911)	(35,642)	(\$44,553)
Use Tax		502,880,179	\$502,880,179
License Fees		611,513	\$611,513
Jet Fuel Tax	(262)	(393)	(\$654)
Jet Fuel Use Tax	265	397	\$662
Non sufficient Funds		451,876	\$451,876
Mandatory EFT Fees		1,534,797	\$1,534,797
TOTAL	\$3,239,660,616	\$6,060,579,138	\$9,300,239,753

(1) This figure includes Peer-To-Peer Car Sharing.

Figures may not add to total due to rounding.

**TABLE 9
DISTRIBUTION OF TRANSACTION PRIVILEGE, USE
AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2022**

Net Regular to State General Fund	\$7,177,938,084
Net Estimated Payments to General Fund	38,435,701
Net to Cities	809,915,154
Net to Counties	1,312,386,516
Net to Education Fund	95,842,915
Net to Education Tax Extension	981,975,128
Net to Temporary Tax	52,339
Marijuana Excise Tax	132,828,482
911 Wireline/Excise, 911 Wireless, Infrastructure, Telecommunications Devices, Nursing Facility, Jet Fuel	70,092,882
TOTAL GROSS STATE COLLECTIONS	\$10,619,467,201

**ADDITIONAL DISTRIBUTION FROM
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2022**

Rio Nuevo	\$16,516,567 *
Sports and Tourism Authority	\$7,564,369
Tribal Community Colleges	\$1,232,865
Convention Center	\$24,498,450

* Includes reconciliations for FY2021 and an estimated June 2022 for Rio Nuevo.

Figures may not add to total due to rounding.

TABLE 10
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN APACHE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Utilities	\$19,273,682	12.6%	\$963,684
Communications	11,867,658	-7.6%	593,383
Publishing	67,081	-83.5%	3,354
Restaurants and Bars	23,060,097	18.8%	1,153,005
Rentals of Personal Property	14,252,345	14.3%	712,617
Contracting (All)	34,131,410	25.7%	1,706,570
Retail	212,583,831	28.8%	10,629,192
Remote Seller/Marketplace Facilitator	43,128,604	10.8%	2,156,430
Hotel/Motel and Online Lodging Marketplace	17,748,949	29.0%	976,192
Use Tax	95,705,827	31.1%	4,785,291
Other Taxable Activities	18,921,916	63.7%	725,256
TOTAL	\$490,741,399	25.3%	\$24,404,975

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Utilities	17	22	21
Communications	114	107	110
Publishing	11	16	15
Restaurants and Bars	59	55	62
Rentals of Personal Property	259	308	381
Contracting (All)	243	237	234
Retail	3,529	3,146	3,281
Remote Seller/Marketplace Facilitator	NA	926	3,626
Hotel/Motel and Online Lodging Marketplace	48	46	53
Use Tax	1,602	1,310	1,445
Other Taxable Activities	37	34	39
TOTAL	5,919	6,207	9,267

(1) Fees, Jet Fuel and Jet Fuel Use are not included.
 Figures may not add to total due to rounding.

TABLE 11
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN COCHISE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Utilities	\$196,735,157	7.2%	\$9,836,758
Communications	20,375,914	-13.4%	1,018,796
Publishing	976,509	37.2%	48,825
Job Printing	705,264	12.8%	35,263
Restaurants and Bars	188,314,228	11.6%	9,415,711
Amusements	7,628,160	79.3%	381,408
Rentals of Personal Property	31,647,692	-27.8%	1,582,385
Contracting (All)	145,129,559	-72.8%	7,256,478
Retail	1,144,171,997	9.5%	57,208,600
Remote Seller/Marketplace Facilitator	162,410,265	15.6%	8,120,513
MRRA	3,625,359	-7.4%	181,268
Hotel/Motel and Online Lodging Marketplace	52,480,059	42.0%	2,886,403
Use Tax	120,585,471	0.9%	6,029,274
Other Taxable Activities	1,412,825	-61.9%	68,133
TOTAL	\$2,076,198,458	-10.0%	\$104,069,815

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Utilities	47	47	48
Communications	180	181	188
Publishing	31	24	26
Job Printing	22	18	17
Restaurants and Bars	326	306	329
Amusements	55	45	50
Rentals of Personal Property	532	599	717
Contracting (All)	483	446	463
Retail	6,650	6,068	6,276
Remote Seller/Marketplace Facilitator	NA	1,666	4,139
MRRA	NA	33	80
Hotel/Motel and Online Lodging Marketplace	148	156	154
Use Tax	2,496	2,172	2,349
Other Taxable Activities	15	13	20
TOTAL	10,985	11,774	14,856

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 12
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN COCONINO COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Utilities	\$201,876,771	9.8%	\$10,093,839
Communications	26,833,396	-7.5%	1,341,670
Publishing	1,682,072	85.0%	84,104
Job Printing	2,445,250	-2.0%	122,263
Restaurants and Bars	657,743,483	25.3%	32,887,174
Amusements	152,589,731	42.1%	7,629,487
Rentals of Personal Property	127,562,368	19.8%	6,378,118
Contracting (All)	428,925,070	16.6%	21,446,253
Retail	1,880,532,918	11.0%	94,026,646
Remote Seller/Marketplace Facilitator	187,812,519	20.4%	9,390,626
MARRA	7,580,994	155.8%	379,050
Hotel/Motel and Online Lodging Marketplace	608,051,305	33.5%	33,442,822
Use Tax	150,944,977	-2.3%	7,547,249
Other Taxable Activities	9,720,019	3.4%	370,675
TOTAL	\$4,444,300,875	17.1%	\$225,139,975

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Utilities	40	47	46
Communications	233	226	227
Publishing	30	21	22
Job Printing	40	42	39
Restaurants and Bars	555	530	572
Amusements	105	91	108
Rentals of Personal Property	763	855	1,021
Contracting (All)	937	892	910
Retail	8,311	7,591	8,022
Remote Seller/Marketplace Facilitator	NA	1,800	5,295
MARRA	NA	27	80
Hotel/Motel	547	525	638
Use Tax	2,998	2,590	2,884
Other Taxable Activities	26	32	31
TOTAL	14,585	15,269	19,895

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 13
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN GILA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Utilities	\$107,750,004	5.0%	\$5,387,500
Communications	8,901,661	-10.8%	445,083
Publishing	264,401	59.8%	13,220
Job Printing	385,304	82.8%	19,265
Restaurants and Bars	104,211,686	4.8%	5,210,584
Amusements	3,737,651	103.4%	186,883
Rentals of Personal Property	18,204,966	5.8%	910,248
Contracting (All)	66,956,043	15.5%	3,347,802
Retail	449,914,567	3.2%	22,495,728
Remote Seller/Marketplace Facilitator	62,727,495	16.7%	3,136,375
MRRA	871,985	-28.6%	43,599
Hotel/Motel and Online Lodging Marketplace	35,346,947	8.2%	1,944,082
Use Tax	39,456,446	-4.5%	1,972,822
Other Taxable Activities	113,548,643	73.5%	2,846,917
TOTAL	\$1,012,277,799	10.1%	\$47,960,110

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Utilities	32	30	34
Communications	158	149	148
Publishing	19	15	15
Job Printing	14	14	16
Restaurants and Bars	166	178	194
Amusements	24	26	29
Rentals of Personal Property	388	415	499
Contracting (All)	402	380	371
Retail	4,718	4,214	4,441
Remote Seller/Marketplace Facilitator	NA	1,238	3,841
MRRA	NA	12	40
Hotel/Motel and Online Lodging Marketplace	86	93	101
Use Tax	1,853	1,577	1,688
Other Taxable Activities	9	11	10
TOTAL	7,869	8,352	11,427

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 14
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN GRAHAM COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Utilities	\$43,238,451	-8.3%	\$2,161,923
Communications	5,160,413	-9.3%	258,021
Restaurants and Bars	50,024,128	5.8%	2,501,206
Rentals of Personal Property	13,433,686	16.3%	671,684
Contracting (All)	25,397,967	11.9%	1,269,898
Retail	361,809,125	5.6%	18,090,456
Remote Seller/Marketplace Facilitator	38,891,413	17.0%	1,944,571
Hotel/Motel and Online Lodging Marketplace	11,655,309	56.3%	641,042
Use Tax	25,335,977	4.8%	1,266,799
Other Taxable Activities	260,446,322	NA	6,570,571
TOTAL	\$835,392,791	29.1%	\$35,376,171

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Utilities	12	12	12
Communications	133	121	126
Restaurants and Bars	62	69	73
Rentals of Personal Property	295	325	407
Contracting (All)	159	136	152
Retail	3,545	3,114	3,308
Remote Seller/Marketplace Facilitator	NA	1,000	3,121
Hotel/Motel and Online Lodging Marketplace	14	14	20
Use Tax	1,495	1,236	1,367
Other Taxable Activities	36	41	34
TOTAL	5,751	6,068	8,620

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 15
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN GREENLEE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Communications	\$1,447,128	-6.6%	\$72,356
Restaurants and Bars	7,658,271	31.4%	382,914
Rentals of Personal Property	8,149,971	98.0%	407,499
Contracting (All)	20,933,427	-196.6%	1,046,671
Retail	221,658,421	62.2%	11,082,921
Remote Seller/Marketplace Facilitator	11,174,571	-0.8%	558,729
Hotel/Motel and Online Lodging Marketplace	2,328,873	41.5%	128,088
Use Tax	53,306,175	47.3%	2,665,309
Other Taxable Activities	1,046,188,354	17.4%	28,254,325
TOTAL	\$1,372,845,191	28.7%	\$44,598,811

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Communications	59	58	58
Restaurants and Bars	21	20	25
Rentals of Personal Property	126	149	186
Contracting (All)	67	56	55
Retail	1,928	1,673	1,684
Remote Seller/Marketplace Facilitator	NA	582	1,914
Hotel/Motel and Online Lodging Marketplace	14	13	17
Use Tax	907	703	712
Other Taxable Activities	28	24	36
TOTAL	3,150	3,278	4,687

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 16
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN LA PAZ COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Utilities	\$31,307,295	6.5%	\$1,565,365
Communications	3,123,623	-9.9%	156,181
Restaurants and Bars	53,966,378	27.3%	2,698,319
Rentals of Personal Property	6,141,974	-14.1%	307,099
Contracting (All)	26,890,580	30.0%	1,344,529
Retail	191,378,607	6.2%	9,568,930
Remote Seller/Marketplace Facilitator	24,191,836	12.4%	1,209,592
Hotel/Motel and Online Lodging Marketplace	17,408,285	-0.1%	957,456
Use Tax	31,397,063	15.8%	1,569,853
Other Taxable Activities	787,291	47.3%	42,924
TOTAL	\$386,592,932	10.5%	\$19,420,247

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Utilities	23	24	21
Communications	119	101	93
Restaurants and Bars	102	90	98
Rentals of Personal Property	233	273	320
Contracting (All)	214	193	161
Retail	3,378	3,016	3,126
Remote Seller/Marketplace Facilitator	NA	781	2,933
Hotel/Motel and Online Lodging Marketplace	67	74	87
Use Tax	1,291	1,083	1,192
Other Taxable Activities	40	39	34
TOTAL	5,467	5,674	8,065

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 17
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN MARICOPA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Nonmetal Mining	\$122,899,236	15.9%	\$3,840,601
Utilities	6,985,004,417	3.4%	349,250,221
Communications	827,729,341	-9.0%	41,386,467
Publishing	27,001,626	265.9%	1,350,081
Job Printing	191,012,048	24.1%	9,550,602
Restaurants and Bars	13,762,298,623	30.9%	688,114,931
Amusements	1,385,258,035	131.2%	69,262,902
Rentals of Personal Property	4,765,292,970	24.7%	238,264,649
Contracting (All)	14,198,170,205	21.0%	709,908,510
Retail	70,091,716,326	14.9%	3,504,585,816
Remote Seller/Marketplace Facilitator	6,892,498,891	26.1%	344,624,945
MRRRA	167,656,746	15.5%	(8,918)
Hotel/Motel and Online Lodging Marketplace	2,955,369,167	86.1%	6,915
Use Tax	7,466,166,409	14.3%	381,684,243
Other Taxable Activities	87,804,892	-49.6%	169,270,049
TOTAL	\$129,925,878,931	18.7%	\$6,511,092,014

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Nonmetal Mining	61	56	68
Utilities	166	161	170
Communications	733	720	723
Publishing	175	154	176
Job Printing	668	666	663
Restaurants and Bars	7,790	7,517	8,128
Amusements	883	784	855
Rentals of Personal Property	3,815	4,044	4,575
Contracting (All)	7,370	7,113	7,067
Retail	54,025	52,860	55,405
Remote Seller/Marketplace Facilitator	NA	3,280	8,893
MRRRA	NA	197	318
Hotel/Motel and Online Lodging Marketplace	1,648	1,572	2,220
Use Tax	13,192	12,935	14,124
Other Taxable Activities	250	291	251
TOTAL	90,776	92,350	103,636

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 18
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN MOHAVE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Nonmetal Mining	\$19,166,074	16.7%	\$598,940
Utilities	412,713,778	14.8%	20,635,689
Communications	28,325,929	-3.2%	1,416,296
Publishing	1,079,380	24.8%	53,969
Job Printing	1,977,743	10.6%	98,887
Restaurants and Bars	455,437,977	10.9%	22,771,899
Amusements	18,171,099	16.7%	908,555
Rentals of Personal Property	103,784,254	4.6%	5,189,213
Contracting (All)	458,423,691	-2.5%	22,921,185
Retail	2,701,519,142	7.8%	135,075,957
Remote Seller/Marketplace Facilitator	285,201,137	22.0%	14,260,057
MRRA	2,550,416	5.4%	127,521
Hotel/Motel and Online Lodging Marketplace	141,976,247	24.9%	7,808,694
Use Tax	289,305,657	17.4%	14,465,283
Other Taxable Activities	3,349,098	NA	105,341
TOTAL	\$4,922,981,622	8.8%	\$246,437,484

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Nonmetal Mining	16	21	19
Utilities	55	58	56
Communications	199	200	195
Publishing	28	20	23
Job Printing	32	36	28
Restaurants and Bars	425	434	473
Amusements	58	53	63
Rentals of Personal Property	729	782	945
Contracting (All)	877	888	861
Retail	8,384	7,900	8,210
Remote Seller/Marketplace Facilitator	NA	1,825	4,890
MRRA	NA	21	52
Hotel/Motel and Online Lodging Marketplace	268	315	415
Use Tax	3,171	2,905	3,156
Other Taxable Activities	15	13	16
TOTAL	14,257	15,471	19,402

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 19
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN NAVAJO COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Utilities	\$119,593,093	9.4%	\$5,979,655
Communications	22,574,258	-23.3%	1,128,713
Publishing	360,214	68.1%	18,011
Job Printing	1,088,642	12.5%	54,432
Restaurants and Bars	181,397,181	10.0%	9,069,859
Amusements	7,688,697	50.8%	384,435
Rentals of Personal Property	41,425,195	18.8%	2,071,260
Contracting (All)	174,656,074	35.7%	8,732,804
Retail	1,055,993,646	7.3%	52,799,682
Remote Seller/Marketplace Facilitator	108,756,538	23.2%	5,437,827
MRRA	1,191,370	-35.8%	59,569
Hotel/Motel and Online Lodging Marketplace	74,936,712	11.8%	4,121,519
Use Tax	83,340,517	19.2%	4,167,026
Other Taxable Activities	2,859,376	-57.5%	84,330
TOTAL	\$1,875,861,513	10.9%	\$94,109,121

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Utilities	36	35	34
Communications	155	154	146
Publishing	23	15	21
Job Printing	20	18	22
Restaurants and Bars	221	226	226
Amusements	30	23	21
Rentals of Personal Property	469	514	658
Contracting (All)	478	436	471
Retail	5,617	5,100	5,386
Remote Seller/Marketplace Facilitator	NA	1,423	4,621
MRRA	NA	12	45
Hotel/Motel and Online Lodging Marketplace	178	166	196
Use Tax	2,108	1,834	1,980
Other Taxable Activities	19	17	20
TOTAL	9,354	9,973	13,847

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 20
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN PIMA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Nonmetal mining	\$16,075,637	9.3%	\$502,364
Utilities	1,502,336,629	-6.3%	75,116,831
Communications	170,984,020	-11.3%	8,549,201
Publishing	21,070,967	20.2%	1,053,548
Job Printing	25,515,521	22.5%	1,275,776
Restaurants and Bars	2,448,917,358	26.8%	122,445,868
Amusements	123,154,669	75.5%	6,157,733
Rentals of Personal Property	628,904,594	22.1%	31,445,230
Contracting (All)	1,729,031,925	-18.3%	86,451,596
Retail	12,266,804,253	10.7%	613,340,213
Remote Seller/Marketplace Facilitator	1,326,383,082	18.6%	66,319,154
MRRA	25,236,310	-9.0%	1,261,816
Hotel/Motel and Online Lodging Marketplace	531,481,619	75.5%	29,231,489
Use Tax	953,564,464	1.2%	47,678,223
Other Taxable Activities	470,327,878	35.9%	13,245,494
TOTAL	\$22,239,788,927	9.6%	\$1,104,074,536

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Nonmetal mining	19	17	21
Utilities	75	90	103
Communications	339	365	366
Publishing	69	59	61
Job Printing	119	115	123
Restaurants and Bars	1,767	1,702	1,799
Amusements	228	218	240
Rentals of Personal Property	1,503	1,604	1,863
Contracting (All)	2,286	2,178	2,162
Retail	19,309	18,045	18,927
Remote Seller/Marketplace Facilitator	NA	2,495	7,238
MRRA	NA	85	150
Hotel/Motel and Online Lodging Marketplace	479	461	517
Use Tax	5,562	5,226	5,610
Other Taxable Activities	41	46	48
TOTAL	31,796	32,706	39,228

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 21
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN PINAL COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Nonmetal mining	\$30,777,850	11.9%	\$961,808
Utilities	558,272,880	-1.2%	27,913,644
Communications	53,856,785	-10.3%	2,692,839
Publishing	1,935,327	122.1%	96,766
Job Printing	1,332,659	72.6%	66,633
Restaurants and Bars	536,812,742	21.7%	26,840,637
Amusements	60,926,346	116.0%	3,046,317
Rentals of Personal Property	139,637,223	21.4%	6,981,861
Contracting (All)	1,376,583,440	50.1%	68,829,172
Retail	2,551,665,198	14.6%	127,583,260
Remote Seller/Marketplace Facilitator	540,144,835	27.5%	27,007,242
MRRA	8,855,428	40.6%	442,771
Hotel/Motel and Online Lodging Marketplace	53,630,481	45.9%	2,949,676
Use Tax	316,556,117	8.8%	15,827,806
Other Taxable Activities	66,928,051	17.7%	1,762,403
TOTAL	\$6,297,915,360	21.2%	\$313,002,837

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2020	FY2021	FY2022
Nonmetal mining	24	23	24
Utilities	72	71	72
Communications	246	245	259
Publishing	33	23	25
Job Printing	32	35	30
Restaurants and Bars	457	473	524
Amusements	98	82	98
Rentals of Personal Property	772	838	1,029
Contracting (All)	1,446	1,381	1,425
Retail	9,229	8,748	9,411
Remote Seller/Marketplace Facilitator	NA	2,029	5,492
MRRA	NA	NA	134
Hotel/Motel and Online Lodging Marketplace	130	125	144
Use Tax	3,123	2,866	3,199
Other Taxable Activities	14	17	23
TOTAL	15,676	16,956	21,889

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 22
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN SANTA CRUZ COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Utilities	\$58,717,534	4.3%	\$2,935,877
Communications	8,736,172	-5.2%	436,809
Restaurants and Bars	73,323,798	35.7%	3,666,190
Amusements	4,678,650	36.9%	233,932
Rentals of Personal Property	12,447,315	-8.9%	622,366
Contracting (All)	88,373,925	-78.5%	4,418,696
Retail	416,290,266	25.1%	20,814,513
Remote Seller/Marketplace Facilitator	78,621,974	20.4%	3,931,099
MRRA	2,374,566	436.2%	118,728
Hotel/Motel and Online Lodging Marketplace	18,299,973	54.8%	1,006,498
Use Tax	40,363,912	-16.4%	2,018,196
Other Taxable Activities	377,982	-19.2%	20,322
TOTAL	\$802,606,067	-20.2%	\$40,223,226

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Utilities	15	14	14
Communications	140	130	135
Restaurants and Bars	122	103	125
Amusements	17	14	19
Rentals of Personal Property	342	369	440
Contracting (All)	276	278	280
Retail	4,689	4,166	4,432
Remote Seller/Marketplace Facilitator	NA	1,169	3,419
MRRA	NA	12	36
Hotel/Motel and Online Lodging Marketplace	45	45	56
Use Tax	1,816	1,544	1,658
Other Taxable Activities	41	31	38
TOTAL	7,503	7,875	10,652

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 23
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN YAVAPAI COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Nonmetal mining	\$29,161,653	6.2%	\$911,302
Utilities	384,512,968	2.4%	19,225,648
Communications	41,683,225	-10.0%	2,084,161
Publishing	2,879,685	42.2%	143,984
Job Printing	3,225,484	30.2%	161,274
Restaurants and Bars	563,104,598	18.3%	28,155,230
Amusements	52,678,839	55.1%	2,633,942
Rentals of Personal Property	113,721,137	18.8%	5,686,057
Contracting (All)	702,921,869	14.4%	35,146,093
Retail	2,909,182,720	10.7%	145,459,136
Remote Seller/Marketplace Facilitator	377,638,339	23.3%	18,881,917
MRRA	6,441,398	23.6%	322,070
Hotel/Motel and Online Lodging Marketplace	405,318,162	32.5%	22,292,499
Use Tax	229,821,430	15.5%	11,491,071
Other Taxable Activities	184,471,315	28.2%	4,865,114
TOTAL	\$6,006,762,822	14.2%	\$297,459,499

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Nonmetal mining	31	24	24
Utilities	73	76	76
Communications	252	247	257
Publishing	41	40	31
Job Printing	52	50	58
Restaurants and Bars	620	630	650
Amusements	107	113	115
Rentals of Personal Property	813	899	1,089
Contracting (All)	1,419	1,368	1,348
Retail	10,593	9,765	10,360
Remote Seller/Marketplace Facilitator	NA	2,038	5,017
MRRA	NA	45	122
Hotel/Motel	451	464	595
Use Tax	3,333	2,973	3,312
Other Taxable Activities	37	35	51
TOTAL	17,822	18,767	23,105

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 24
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN YUMA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2021 AND ENDING JUNE 30, 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2021	COLLECTIONS
Utilities	\$275,643,520	5.1%	\$13,782,176
Communications	23,285,792	-6.5%	1,164,290
Publications	1,728,870	28.3%	86,443
Job Printing	1,099,945	-3.3%	54,997
Restaurants and Bars	426,095,075	21.4%	21,304,754
Amusements	15,548,205	64.7%	777,410
Rentals of Personal Property	102,674,055	4.4%	5,133,703
Contracting (All)	387,456,526	-33.4%	19,372,826
Retail	2,202,053,383	10.7%	110,102,669
Remote Seller/Marketplace Facilitator	198,366,245	13.2%	9,918,312
MRRA	2,839,633	-78.4%	141,982
Hotel/Motel and Online Lodging Marketplace	89,081,136	33.1%	4,899,462
Use Tax	163,485,987	3.3%	8,174,299
Other Taxable Activities	7,583,563	5.0%	319,500
TOTAL	\$3,896,941,935	4.2%	\$195,232,825

NUMBER OF ACCOUNTS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2022

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2020	FY 2021	FY 2022
Utilities	34	37	39
Communications	207	200	223
Publications	20	18	21
Job Printing	24	23	20
Restaurants and Bars	391	382	412
Amusement	41	33	41
Rentals of Personal Property	642	710	843
Contracting (All)	590	563	587
Retail	7,084	6,583	6,903
Remote Seller/Marketplace Facilitator	NA	1,704	4,427
MRRA	NA	23	53
Hotel/Motel and Online Lodging Marketplace	89	94	98
Use Tax	2,750	2,403	2,663
Other Taxable Activities	24	24	37
TOTAL	11,896	12,797	16,367

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 25
STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX
DISTRIBUTION TO COUNTIES
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022

COUNTY	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	% CHANGE
						FROM FY 2021
Apache	\$5,395,101	\$5,739,616	\$6,054,053	\$7,130,135	\$7,399,176	3.8%
Coconino	23,487,471	24,299,330	24,581,689	28,439,884	33,487,474	17.7%
Cochise	13,329,519	14,190,736	15,355,263	18,156,400	18,380,973	1.2%
Gila	5,835,533	5,941,654	6,269,772	7,637,869	8,402,759	10.0%
Graham	3,968,657	4,149,170	4,453,131	5,416,513	6,512,164	20.2%
Greenlee	6,315,906	5,587,202	5,253,654	7,614,602	9,117,604	19.7%
La Paz	2,338,969	2,529,069	2,568,454	2,903,167	3,277,482	12.9%
Maricopa	549,963,714	587,342,432	617,116,103	715,003,547	859,040,369	20.1%
Mohave	23,136,119	24,527,533	26,612,327	31,943,651	35,702,150	11.8%
Navajo	12,223,129	13,063,748	13,202,606	14,903,338	16,133,927	8.3%
Pima	118,181,876	124,571,260	129,774,382	150,314,491	170,936,518	13.7%
Pinal	34,854,004	37,126,344	39,926,552	47,645,567	57,482,627	20.6%
Santa Cruz	4,881,900	5,172,277	5,521,015	6,804,389	7,003,958	2.9%
Yavapai	30,038,747	31,890,745	33,599,491	40,603,405	47,789,635	17.7%
Yuma	21,774,220	22,993,252	24,697,053	28,783,168	31,719,698	10.2%
TOTAL	\$855,724,866	\$909,124,368	\$954,985,547	\$1,113,300,127	\$1,312,386,516	17.9%

Figures may not add to totals due to rounding.

TABLE 26
STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX DISTRIBUTION TO MUNICIPALITIES
FISCAL YEAR 2022

CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL
APACHE			Thatcher	\$738,395	\$2,566,064	Tempe	\$25,683,520		Kearny	\$250,920	
Eagar	\$626,537		GREENLEE			Tolleson	\$1,020,466		Mammoth	\$159,058	
Springerville	\$245,089		Clifton	\$551,177		Wickenburg	\$1,063,730		Maricopa	\$8,185,679	
St. Johns	\$482,668	\$1,354,294	Duncan	\$98,736	\$649,914	Youngtown	\$992,473	\$581,568,442	Superior	\$348,999	\$30,017,140
COCHISE			LA PAZ			MOHAVE			SANTA CRUZ		
Benson	\$749,963		Parker	\$478,650		Bullhead City	\$5,837,223		Nogales	\$2,792,129	
Bisbee	\$697,604		Quartzsite	\$354,827	\$833,477	Colorado City	\$376,458		Patagonia	\$114,053	\$2,906,182
Douglas	\$2,327,948		MARICOPA			Kingman	\$4,605,295		YAVAPAI		
Huachuca	\$230,548		Avondale	\$12,598,955		Lake Havasu	\$8,059,064	\$18,878,041	Camp Verde	\$1,703,650	
Sierra Vista	\$6,367,078		Buckeye	\$12,889,504		NAVAJO			Chino Valley	\$1,834,785	
Tombstone	\$184,418		Carefree	\$523,051		Holbrook	\$687,536		Clarkdale	\$626,124	
Willcox	\$456,669	\$11,014,227	Cave Creek	\$702,065		Pinetop-	\$574,190		Cottonwood	\$1,704,031	
COCONINO			Chandler	\$38,801,443		Show Low	\$1,654,277		Dewey-	\$609,574	
Flagstaff	\$10,818,328		El Mirage	\$5,052,015		Snowflake	\$862,810		Jerome	\$65,379	
Fredonia	\$186,118		Fountain Hills	\$3,375,138		Taylor	\$568,606		Prescott	\$6,458,478	
Page	\$1,049,592		Gila Bend	\$269,129		Winslow	\$1,273,098	\$5,620,518	Prescott Valley	\$6,612,442	
Tusayan	\$84,696		Gilbert	\$37,695,602		PIMA			Sedona	\$1,374,160	\$20,988,624
Williams	\$452,914	\$12,591,648	Glendale	\$35,085,822		Marana	\$7,324,638		YUMA		
GILA			Goodyear	\$13,422,577		Oro Valley	\$6,637,079		San Luis	\$4,992,164	
Globe	\$1,022,491		Guadalupe	\$765,141		Sahuarita	\$4,798,306		Somerton	\$2,030,201	
Hayden	\$73,621		Litchfield Park	\$962,251		South Tucson	\$662,664		Wellton	\$343,342	
Miami	\$220,030		Mesa	\$71,339,070		Tucson	\$76,602,976	\$96,025,663	Yuma	\$13,525,597	\$20,891,305
Payson	\$2,302,144		Paradise Valley	\$1,807,821		PINAL					
Star Valley	\$348,951		Peoria	\$26,815,644		Apache	\$5,493,398				
Winkelman	\$42,378	\$4,009,614	Phoenix	\$227,831,524		Casa Grande	\$7,672,107				
GRAHAM			Queen Creek	\$8,379,388		Coolidge	\$1,881,107				
Pima	\$399,002		Scottsdale	\$34,246,548		Eloy	\$2,247,776				
Safford	\$1,428,667		Surprise	\$20,245,564		Florence	\$3,778,097				
									TOTAL	\$809,915,154	\$809,915,154

City Distributions are based on relative population.

Figures may not add to total due to rounding.

**TABLE 27
MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM COLLECTIONS BY CITY
FISCAL YEAR 2022**

CITY	RATE * (PERCENT)	COLLECTIONS	CITY	RATE * (PERCENT)	COLLECTIONS	CITY	RATE * (PERCENT)	COLLECTIONS	CITY	RATE * (PERCENT)	COLLECTIONS
Apache Junction	2.40	\$ 21,580,090	Flagstaff	2.281	\$ 75,421,270	Nogales	2.00	\$ 12,743,042	Snowflake	2.00	\$ 2,528,502
Avondale	2.50	\$ 76,127,102	Florence	2.00	\$ 8,972,666	Oro Valley	2.50	\$ 30,320,677	Somerton	3.30	\$ 3,221,906
Benson	3.50	\$ 6,574,019	Fountain Hills	2.90	\$ 17,660,758	Page	3.00	\$ 13,371,123	South Tucson	5.00	\$ 3,968,035
Bisbee	3.50	\$ 3,736,346	Fredonia	4.00	\$ 673,136	Paradise Valley	2.50	\$ 30,162,019	Springerville	3.00	\$ 2,409,315
Buckeye	3.00	\$ 62,067,505	Gila Bend	3.50	\$ 3,651,612	Parker	2.00	\$ 2,146,461	Star Valley	2.00	\$ 569,105
Bullhead City	2.00	\$ 20,138,684	Gilbert	1.50	\$ 141,464,412	Patagonia	3.00	\$ 645,376	Superior	4.00	\$ 818,481
Camp Verde	3.65	\$ 7,005,726	Glendale	2.90	\$ 247,565,060	Payson	2.88	\$ 15,003,182	Surprise	2.20	\$ 102,006,533
Carefree	3.00	\$ 5,841,329	Globe	2.30	\$ 5,968,666	Peoria	1.80	\$ 124,208,473	Taylor	3.00	\$ 2,933,713
Casa Grande	2.00	\$ 43,640,174	Goodyear	2.50	\$ 120,956,506	Phoenix	2.30	\$1,262,902,946	Tempe	1.80	\$ 214,078,227
Cave Creek	3.00	\$ 12,756,479	Guadalupe	4.00	\$ 3,196,332	Pima	2.00	\$ 738,526	Thatcher	2.50	\$ 4,540,852
Chandler	1.50	\$179,488,441	Hayden	3.00	\$ 78,866	Pinetop-Lakeside	3.00	\$ 7,156,008	Tolleson	2.50	\$ 43,926,634
Chino Valley	4.00	\$ 10,383,237	Holbrook	3.00	\$ 4,006,426	Prescott	2.75	\$ 64,629,362	Tombstone	3.50	\$ 1,591,167
Clarkdale	3.50	\$ 2,781,942	Huachuca City	1.90	\$ 349,618	Prescott Valley	2.83	\$ 35,936,065	Tucson	2.60	\$ 434,284,418
Clifton	3.00	\$ 971,765	Jerome	3.50	\$ 1,486,432	Quartzsite	2.50	\$ 1,953,812	Tusayan	2.00	\$ 3,584,872
Colorado City	3.00	\$ 1,274,384	Kearny	4.00	\$ 769,853	Queen Creek	2.25	\$ 72,850,799	Wellton	2.50	\$ 1,169,737
Coolidge	3.00	\$ 13,011,133	Kingman	2.50	\$ 29,007,523	Safford	2.50	\$ 8,807,961	Wickenburg	2.20	\$ 8,944,393
Cottonwood	3.50	\$ 24,496,631	Lake Havasu City	2.00	\$ 38,773,146	Sahuarita	2.00	\$ 13,731,206	Willcox	3.00	\$ 3,416,786
Dewey-Humboldt	2.00	\$ 1,245,563	Litchfield Park	2.80	\$ 11,228,721	St. Johns	3.00	\$ 1,175,410	Williams	3.50	\$ 8,872,749
Douglas	3.80	\$ 9,195,561	Mammoth	4.00	\$ 524,624	San Luis	4.00	\$ 11,888,016	Winkelman	3.50	\$ 153,263
Duncan	2.00	\$ 195,672	Marana	2.50	\$ 50,461,902	Scottsdale	1.75	\$ 318,372,622	Winslow	3.00	\$ 6,928,451
Eagar	3.00	\$ 1,578,657	Maricopa	2.00	\$ 29,866,168	Sedona	3.50	\$ 41,623,852	Youngtown	3.00	\$ 2,471,268
El Mirage	3.00	\$ 13,579,013	Mesa	2.00	\$ 304,983,401	Show Low	2.00	\$ 18,462,934	Yuma	1.70	\$ 61,879,650
Eloy	3.00	\$ 8,906,958	Miami	2.50	\$ 579,575	Sierra Vista	1.95	\$ 25,190,745			
									TOTAL		\$4,652,541,759

* Rate shown is the rate charged on Retail transactions for June 2022

Current rates, are located here: <https://azdor.gov/transaction-privilege-tax/tax-rate-table>

Figures may not add to total due to rounding.

TABLE 28
MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022

FISCAL YEAR	TOTAL COLLECTIONS	NUMBER OF CITIES IN PROGRAM
2018	\$3,049,587,640	91
2019	\$3,306,714,701	91
2020	\$3,487,921,757	91
2021	\$3,947,721,368	91
2022	\$4,652,541,759	91

TABLE 29
INCOME TAX COLLECTIONS
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022

SOURCE	FY 2018	FY 2019	FY 2020	FY 2021	PERCENT OF NET COLLECTIONS IN	
					FY 2022	FY 2022
<u>Withheld from Wages</u>						
Gross Revenue	\$4,300,957,448	\$4,567,250,552	\$4,894,243,319	\$5,287,037,800	\$5,946,826,352	
Refunds and Charge-offs	(11,475,473)	(10,227,880)	(10,233,101)	(11,552,522)	(14,555,360)	
NET	\$4,289,481,976	\$4,557,022,672	\$4,884,010,218	\$5,275,485,278	\$5,932,270,992	68.2%
<u>Individuals & Fiduciaries</u>						
Gross Revenue	\$1,634,544,924	\$1,820,178,311	\$1,136,238,014	\$3,012,702,158	\$3,319,717,986	
Regular Refunds and Charge-offs	(1,378,784,521)	(1,366,867,494)	(1,488,702,703)	(1,753,585,776)	(1,720,390,978)	
NET	\$255,760,403	\$453,310,817	(\$352,464,689)	\$1,259,116,382	\$1,599,327,008	18.4%
<u>Corporations</u>						
Gross Revenue	\$493,937,319	\$651,196,431	\$611,946,618	\$944,871,950	\$1,287,316,147	
Refunds and Charge-offs	(120,860,740)	(136,932,157)	(100,064,636)	(97,851,150)	(123,847,274)	
NET	\$373,076,579	\$514,264,274	\$511,881,981	\$847,020,800	\$1,163,468,873	13.4%
Subtotal Net Collections	\$4,918,318,958	\$5,524,597,763	\$5,043,427,510	\$7,381,622,460	\$8,695,066,873	100.0%
Less distributions for:						
Urban Revenue Sharing	\$680,770,080	\$674,804,438	\$737,561,182	\$828,492,858	\$756,388,291	
Child Abuse Prevention	226,985	222,212	199,313	338,667	289,073	
Veterans' Donation Fund	165,042	156,626	131,728	202,413	189,045	
Solutions Teams Assigned to Schools	36,786	34,436	27,245	43,341	45,592	
Domestic Violence Shelter	183,062	181,480	162,267	244,703	186,256	
Special Olympics	95,916	91,909	70,471	125,817	104,456	
Wildlife Contributions	239,271	257,346	236,875	415,081	371,973	
Neighbors Helping Neighbors	38,776	54,113	25,225	63,057	47,305	
Clean Elections	3,940	2,482	1,560	120	895	
National Guard Relief Fund	51	0	2	0	0	
Spay/Neuter of Animals	130,613	181,352	146,319	240,152	218,942	
Sustainable State Parks and Road Fund	81,483	86,448	80,005	131,466	113,679	
I Did Not Pay Enough Fund	15,830	14,403	19,427	25,735	18,834	
Democratic Party	14,025	15,512	20,106	37,163	21,405	
Libertarian Party	1,108	476	1,279	1,049	1,520	
Republican Party	10,714	13,113	10,847	29,149	14,599	
Green Party	809	132	2,783	42	0	
Job Creation W/H Clearing Account (1)	21,500,000	21,500,000	15,500,000	15,500,000	15,500,000	
Subtotal Distributions	\$703,514,490	\$697,616,478	\$754,196,634	\$845,890,813	\$773,511,863	
NET REVENUE TO STATE						
GENERAL FUND	\$4,214,804,468	\$4,826,981,286	\$4,289,230,877	\$6,535,731,647	\$7,921,555,010	
WQARF Distribution	\$2,823,600	\$0	\$0	\$15,000,000	\$15,000,000	
Sports and Tourism Authority	\$8,140,597	\$10,008,468	\$9,810,694	\$8,915,094	\$9,081,842	
Use Tax on Income Tax Return (2)	\$2,502	(\$103)	\$0	(\$266)	\$0	

- (1) Pursuant to SB1529, Chapter 283, Second Regular Session, 2018, the amount of withholding tax revenues to be transferred to the Job Creation Withholding Clearing Account in FY 2020 and later was reduced to \$15.5 million.
- (2) Pursuant to HB 2332, Chapter 128, First Regular Session, 2011, taxpayers are to declare their annual amount of use tax on their individual income tax return beginning with taxable year 2011. Pursuant to SB1214, Chapter 323, Second Regular Session, 2012, the provision was repealed retroactively to tax years beginning January 1, 2012. The use tax amount has been adjusted out of Individual Gross Revenue and is included in the Transaction Privilege, Use and Severance tables.

Figures may not add to total due to rounding.

TABLE 30
EXEMPTIONS, DEDUCTIONS AND CREDITS
TAX YEAR 2017 THROUGH TAX YEAR 2020

TAX YEAR	PERSONAL EXEMPTION (2)	BLIND EXEMPTION	AGE 65 AND OVER EXEMPTION	DEPENDENT EXEMPTION	STANDARD DEDUCTION LIMIT (1)	MAXIMUM PROPERTY TAX CREDIT	MAXIMUM FAMILY TAX CREDIT
2017	\$2,100	\$1,500	\$2,100	\$2,300	\$5,183/\$10,336	\$502	\$240
2018	\$2,100	\$1,500	\$2,100	\$2,300	\$5,312/\$10,613	\$502	\$240
2019	---	\$1,500	\$2,100	---	\$12,200/\$18,350/\$24,400	\$502	\$240
2020	---	\$1,500	\$2,100	---	\$12,400/\$18,650/\$24,800	\$502	\$240

(1) Amounts shown through TY2018 are for single and married-filing-jointly returns. Beginning with TY2019 amounts shown are for single, head of household and married filing jointly.

(2) From TY1997 through TY2018, married filers claiming at least one dependent are entitled to an additional \$2,100 personal exemption.

INDIVIDUAL INCOME TAX CREDITS
TAX YEAR 2019 AND TAX YEAR 2020

CREDIT	TAX YEAR 2019		TAX YEAR 2020	
	CLAIMANTS	CREDITS	CLAIMANTS	CREDITS
Agricultural Pollution Control	4	\$16,905	4	\$25,000
Agricultural Water Conservation System	112	\$1,744,994	123	\$2,125,600
Commercial and Industrial Solar Energy	59	\$100,185	37	\$122,504
Contributions to Qualifying Charitable Organizations	167,057	\$70,311,855	190,526	\$80,666,670
Contributions to Qualifying Foster Organizations	36,075	\$22,609,627	40,953	\$25,435,628
Corporate Contributions to School Tuition Organizations (STOs)	984	\$29,311,614	960	\$37,848,920
Corporate Contributions to STOs for Disabled/Displaced Student:	31	\$914,202	33	\$422,899
Dependent Tax Credit	1,027,101	\$150,259,177	994,901	\$147,397,553
Donations to Military Family Relief Fund	3,159	\$994,079	3,113	\$983,559
Employing National Guard Members	0	\$0	**	**
Employment of TANF Recipients	0	\$0	0	\$0
Environmental Technology Facility	0	\$0	--	--
Family Income Tax Credit	530,175	\$1,208,198	571,958	\$871,031
Healthy Forest Enterprises and Training	0	\$0	0	\$0
Income Taxes Paid to Other States	83,752	\$220,594,074	81,309	\$254,935,347
Increased Excise Taxes Paid	563,758	\$25,882,137	629,021	\$26,265,049
Investment in Qualified Small Business	234	\$1,636,707	290	\$1,878,461
Military Reuse Zone	0	\$0	0	\$0
New Employment Credit	23	1,853,935	31	709,531
Pollution Control Device	**	**	**	**
Private School Tuition Organization - Original	88,324	\$65,154,270	93,167	\$71,305,313
Private School Tuition Organization - Switcher	52,417	\$39,158,499	57,711	\$43,901,006
Property Tax	18,448	\$7,402,310	19,781	\$8,004,005
Public School Fees and Contributions	159,149	\$42,619,018	121,325	\$32,457,428
Qualified Facilities - Refundable	**	**	0	\$0
Renewable Energy for Self-Consumption	0	\$0	0	\$0
Renewable Energy Production	3	\$87,415	4	\$127,723
Research and Development	1,067	\$21,528,245	1,139	\$26,303,456
Research and Development - Refundable (1)	31	\$506,205	38	\$732,323
Research and Development for University Research	0	\$0	0	\$0
School Site Donation	8	\$64,733	15	\$158,399
Solar Energy Device	15,591	\$9,759,385	17,019	\$10,434,778
Solar Hot Water Heater and Plumbing Stub Outs	18	\$750	6	\$46
Total (2)	2,747,553	\$713,890,417	2,823,430	\$773,113,229

(1) These taxpayers are already included in the research and development credit count.

(2) Total is for all credits, including those for which information cannot be divulged individually.

** The double asterisk indicates that no information can be released due to confidentiality laws in Arizona.

Figures for all credits shown here are subject to change, due to the verification process.

TABLE 31
RESIDENT INDIVIDUAL INCOME TAX LIABILITY
BY FEDERAL ADJUSTED GROSS INCOME
TAX YEAR 2020 (1)

FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	96,962	3.09%	\$1,777,911	0.03%
\$0.01 to \$1,999	65,834	2.10%	10,079	0.00%
\$2,000 to \$5,999	125,792	4.01%	22,177	0.00%
\$6,000 to \$9,999	144,586	4.61%	58,954	0.00%
\$10,000 to \$13,999	157,735	5.03%	831,525	0.02%
\$14,000 to \$19,999	241,327	7.69%	17,135,357	0.31%
\$20,000 to \$24,999	198,217	6.32%	33,335,510	0.61%
\$25,000 to \$29,999	203,030	6.47%	54,976,549	1.00%
\$30,000 to \$39,999	349,930	11.15%	150,176,598	2.73%
\$40,000 to \$49,999	266,502	8.49%	174,983,769	3.18%
\$50,000 to \$74,999	441,730	14.08%	449,112,210	8.17%
\$75,000 to \$99,999	275,161	8.77%	442,253,708	8.05%
\$100,000 to \$199,999	415,582	13.25%	1,296,722,700	23.59%
\$200,000 to \$499,999	126,858	4.04%	1,121,990,192	20.41%
\$500,000 to \$999,999	18,814	0.60%	470,282,028	8.56%
\$1,000,000 to \$4,999,999	8,533	0.27%	630,473,625	11.47%
\$5,000,000 and over	994	0.03%	652,386,794	11.87%
TOTAL	3,137,587	100.00%	\$5,496,529,686	100.00%

(1) This summary combines all liability reported on the Arizona Form 140, 140A and 140EZ Individual Income tax returns for tax year 2020, filed from January 2021 forward.

TABLE 32
NONRESIDENT/PART YEAR RESIDENT INDIVIDUAL INCOME TAX
LIABILITY BY FEDERAL ADJUSTED GROSS INCOME
TAX YEAR 2020 (1)

ARIZONA PORTION OF FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	73,112	20.13%	\$11,580,633	2.66%
\$0.01 to \$1,999	36,623	10.08%	410,917	0.09%
\$2,000 to \$5,999	47,131	12.98%	1,660,328	0.38%
\$6,000 to \$9,999	33,010	9.09%	2,090,179	0.48%
\$10,000 to \$13,999	24,242	6.67%	2,264,648	0.52%
\$14,000 to \$19,999	27,175	7.48%	4,474,440	1.03%
\$20,000 to \$24,999	17,560	4.83%	4,531,988	1.04%
\$25,000 to \$29,999	13,799	3.80%	4,820,809	1.11%
\$30,000 to \$39,999	20,131	5.54%	9,969,519	2.29%
\$40,000 to \$49,999	13,821	3.81%	10,061,026	2.31%
\$50,000 to \$74,999	20,645	5.68%	23,533,683	5.41%
\$75,000 to \$99,999	11,192	3.08%	20,886,158	4.80%
\$100,000 to \$199,999	15,445	4.25%	55,467,614	12.76%
\$200,000 to \$499,999	6,392	1.76%	62,177,192	14.30%
\$500,000 to \$999,999	1,597	0.44%	41,136,003	9.46%
\$1,000,000 to \$4,999,999	1,133	0.31%	88,952,129	20.46%
\$5,000,000 and over	194	0.05%	90,710,983	20.87%
TOTAL	363,202	100.00%	\$434,728,249	100.00%

(1) This summary combines all liability reported on the Arizona Form 140NR and 140PY Individual Income tax returns for tax year 2020, filed from January 2021 forward.

TABLE 33
CORPORATE INCOME TAX
CORPORATE TAXPAYER BY SIZE OF TAX LIABILITY
TAX YEAR 2019 (1)

CORPORATE TAX LIABILITY	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
\$50 Minimum	33,920	71.0%	\$1,696,000	0.2%
\$51 to \$99	930	1.9%	67,172	0.0%
\$100 to \$999	1,208	2.5%	176,263	0.0%
\$1,000 to \$4,999	7,218	15.1%	10,697,146	1.5%
\$5,000 to \$9,999	1,240	2.6%	8,835,976	1.2%
\$10,000 to \$49,999	1,904	4.0%	43,567,524	6.1%
\$50,000 to \$99,999	470	1.0%	33,531,895	4.7%
\$100,000 to \$499,999	636	1.3%	141,885,892	19.9%
\$500,000 to \$999,999	127	0.3%	86,927,102	12.2%
\$1,000,000 to \$20,000,000	134	0.3%	387,381,736	54.2%
TOTAL	47,787	100.0%	\$714,766,706	100.0%

CORPORATE INCOME TAX CREDITS
TAX YEAR 2019

CREDIT TYPE	# OF FILERS	CREDIT USED	CARRYFORWARD AVAILABLE
Agricultural Pollution Control Equipment	0	\$0	\$0
Commercial and Industrial Solar Energy	7	\$27,327	\$125,866
Contributions to School Tuition Organizations (STOs)	107	\$22,977,912	\$15,246,220
Contributions to STOs for Disabled or Displaced Students	9	\$330,819	\$162,295
Employing National Guard Members	**	**	**
Employment of TANF Recipients	**	**	**
Environmental Technology Facility	0	\$0	\$0
Healthy Forest Enterprises and Training	0	\$0	\$0
Military Reuse Zone	0	\$0	\$0
New Employment	41	\$14,496,446	\$17,756,986
Pollution Control Device	8	\$1,353,981	\$2,339,497
Qualified Facilities - Refundable	16	\$5,118,786	N/A
Renewable Energy Production for Self-Consumption	**	**	**
Renewable Energy Production	10	\$1,628,631	\$64,643,220
Research and Development	454	\$76,300,855	\$1,915,557,982
Research and Development - Refundable (2)	50	\$3,249,358	N/A
Research and Development for University Research	**	**	**
School Site Donation	0	\$0	\$0
Solar Hot Water Heater Plumbing Stub-Outs	0	\$0	\$0
Taxes Paid on Coal Used in Electric Generation	4	\$1,094,641	\$6,104,334
TOTAL (3)	661	\$122,430,691	\$2,024,291,623

(1) This summary combines all liability on the Arizona Form 120 or 120A Corporate Income Tax returns for tax year 2019 filed from January 2020 forward.

(2) These taxpayers are already included in the research and development credit count.

(3) Total is for all credits, including those for which information cannot be divulged individually.

** The double asterisk indicates that no information can be released due to confidentiality laws in Arizona.

Figures may not add to total due to rounding.

**TABLE 34
AVERAGE FEDERAL ADJUSTED GROSS INCOME AND
AVERAGE TAX LIABILITY PER RETURN BY COUNTY
FOR TAX YEAR 2019**

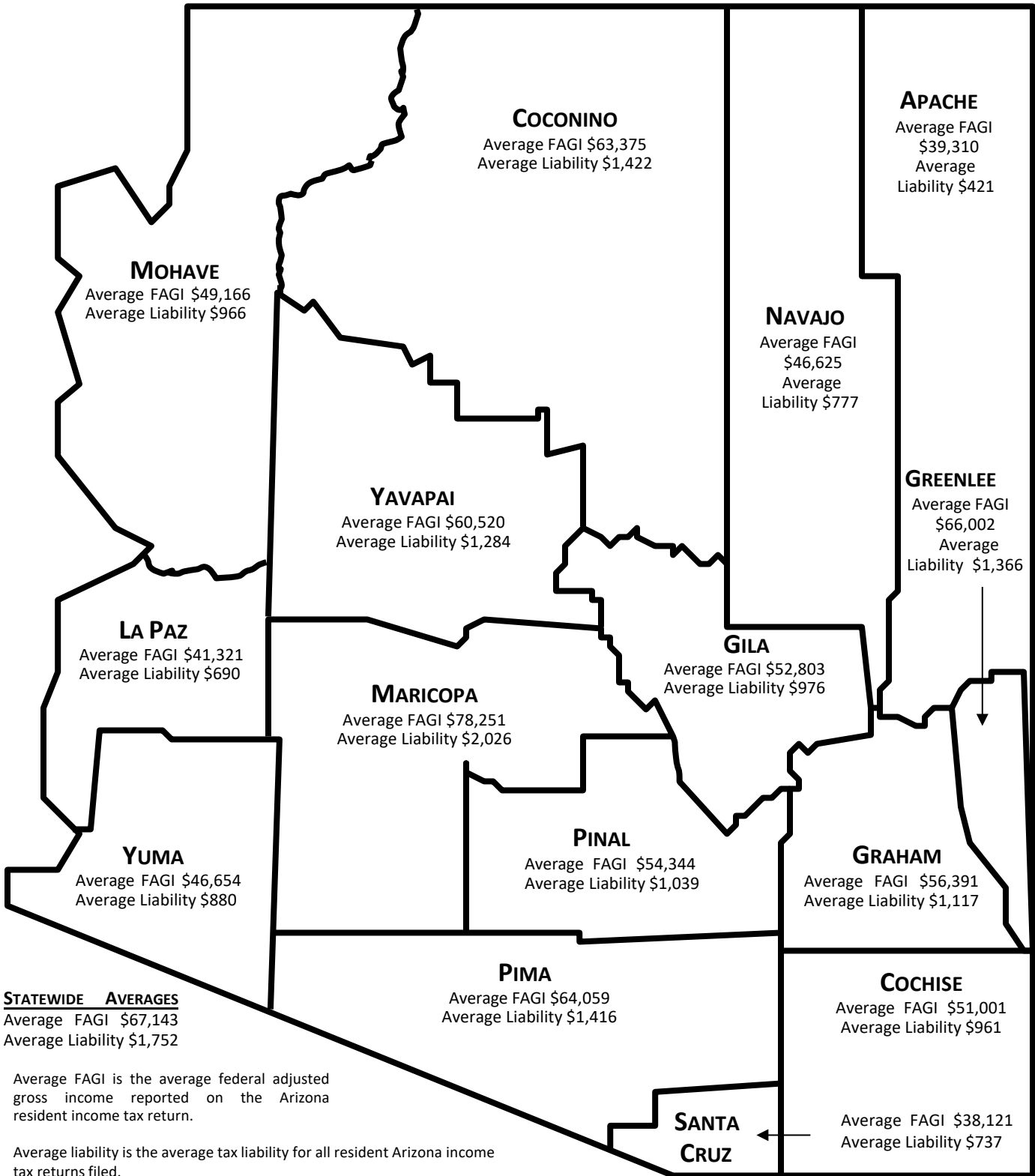


TABLE 35
URBAN REVENUE SHARING
FISCAL YEAR 2016 THROUGH FISCAL YEAR 2022

FISCAL YEAR	AMOUNT
2016	\$605,634,332
2017	\$663,582,168
2018	\$680,770,080
2019	\$674,804,438
2020	\$737,561,182
2021	\$828,492,858
2022	\$756,388,290

**TABLE 36
DISTRIBUTION OF INCOME TAX AS URBAN REVENUE SHARING
TO MUNICIPALITIES IN FISCAL YEAR 2022**

CITIES BY COUNTY	AMOUNT	% OF TOTAL	CITIES BY COUNTY	AMOUNT	% OF TOTAL
APACHE					
Eagar	\$579,628	0.08%	Queen Creek	\$7,849,570	1.04%
St. Johns	\$450,646	0.06%	Scottsdale	\$31,831,518	4.21%
Springerville	\$226,444	0.03%	Surprise	\$18,878,850	2.50%
COCHISE			Tempe	\$23,816,434	3.15%
Benson	\$706,236	0.09%	Tolleson	\$951,671	0.13%
Bisbee	\$649,262	0.09%	Wickenburg	\$985,697	0.13%
Douglas	\$2,180,561	0.29%	Youngtown	\$930,570	0.12%
Huachuca City	\$214,442	0.03%	MOHAVE		
Sierra Vista	\$5,975,375	0.79%	Bullhead City	\$5,453,116	0.72%
Tombstone*	\$197,825	0.03%	Colorado City	\$326,807	0.04%
Willcox	\$423,741	0.06%	Kingman	\$4,311,138	0.57%
COCONINO			Lake Havasu City	\$7,536,347	1.00%
Flagstaff	\$10,132,736	1.34%	NAVAJO		
Fredonia*	\$197,825	0.03%	Holbrook	\$640,690	0.08%
Page	\$981,213	0.13%	Pinetop-Lakeside	\$531,490	0.07%
Tusayan*	\$197,825	0.03%	Show Low	\$1,547,256	0.20%
Williams	\$422,291	0.06%	Snowflake	\$805,016	0.11%
GILA			Taylor	\$526,874	0.07%
Globe	\$956,023	0.13%	Winslow	\$1,187,610	0.16%
Hayden*	\$197,825	0.03%	PIMA		
Miami	\$203,232	0.03%	Marana	\$6,845,805	0.91%
Payson	\$2,156,426	0.29%	Oro Valley	\$6,207,753	0.82%
Star Valley	\$327,598	0.04%	Sahuarita	\$4,501,709	0.60%
Winkelman*	\$197,825	0.03%	South Tucson	\$608,378	0.08%
GRAHAM			Tucson	\$71,563,776	9.46%
Pima	\$375,472	0.05%	PINAL		
Safford	\$1,335,847	0.18%	Apache Junction	\$5,077,380	0.67%
Thatcher	\$689,882	0.09%	Casa Grande	\$7,076,601	0.94%
GREENLEE			Coolidge	\$1,743,235	0.23%
Clifton	\$518,698	0.07%	Eloy	\$2,061,997	0.27%
Duncan*	\$197,825	0.03%	Florence	\$3,532,498	0.47%
LA PAZ			Kearny	\$229,609	0.03%
Parker	\$450,646	0.06%	Mammoth	\$197,825	0.03%
Quartzsite	\$318,235	0.04%	Maricopa	\$7,665,725	1.01%
MARICOPA			Superior	\$317,443	0.04%
Avondale	\$11,781,675	1.56%	SANTA CRUZ		
Buckeye	\$12,067,598	1.60%	Nogales	\$2,607,335	0.34%
Carefree	\$486,650	0.06%	Patagonia*	\$197,825	0.03%
Cave Creek	\$645,174	0.09%	YAVAPAI		
Chandler	\$36,398,113	4.81%	Camp Verde	\$1,601,988	0.21%
El Mirage	\$4,722,086	0.62%	Chino Valley	\$1,717,122	0.23%
Fountain Hills	\$3,141,463	0.42%	Clarkdale	\$583,452	0.08%
Gila Bend	\$249,523	0.03%	Cottonwood	\$1,586,426	0.21%
Gilbert	\$35,333,946	4.67%	Dewey-Humboldt	\$570,528	0.08%
Glendale	\$32,749,954	4.33%	Jerome*	\$197,825	0.03%
Goodyear	\$12,567,700	1.66%	Prescott	\$6,043,822	0.80%
Guadalupe	\$701,884	0.09%	Prescott Valley	\$6,170,166	0.82%
Litchfield Park	\$903,006	0.12%	Sedona	\$1,277,159	0.17%
Mesa	\$66,503,277	8.79%	YUMA		
Paradise Valley	\$1,669,381	0.22%	San Luis	\$4,649,814	0.61%
Peoria	\$25,187,758	3.33%	Somerton	\$1,872,349	0.25%
Phoenix	\$212,086,894	28.04%	Wellton	\$313,223	0.04%
			Yuma	\$12,601,198	1.67%
			TOTAL	\$756,388,290	100.00%

City distributions are based on relative population.

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

Figures may not add to total due to rounding.

**TABLE 37
STATE OF ARIZONA
2022 PRIMARY PROPERTY TAX LEVIES**

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	PRIMARY RATE
APACHE	\$483,691,367	\$0	\$3,199,135	\$0	\$0	\$13,727,524	\$0	16,926,659	3.50
COCHISE	\$1,023,219,906	\$22,576	\$27,368,063	\$2,957,807	\$24,861,174	\$44,239,851	\$0	\$99,449,471	9.72
COCONINO	\$2,078,911,570	\$2,073,068	\$10,589,976	\$7,762,760	\$10,829,050	\$71,513,933	\$0	\$102,768,787	4.94
GILA	\$593,200,285	\$0	\$24,855,092	\$1,931,560	\$5,590,913	\$23,535,449	\$0	\$55,913,014	9.43
GRAHAM	\$282,027,668	\$18,741	\$6,311,497	\$305,762	\$7,651,693	\$10,831,057	\$0	\$25,118,750	8.91
GREENLEE	\$496,199,978	\$0	\$3,601,916	\$563,741	\$0	\$10,652,833	\$0	\$14,818,489	2.99
LA PAZ	\$239,949,610	\$990,512	\$4,128,333	\$0	\$5,047,100	\$6,752,449	\$0	\$16,918,394	7.05
MARICOPA	\$51,575,018,185	\$21,482,245	\$643,295,202	\$336,744,997	\$560,362,573	\$1,817,875,645	\$0	\$3,379,760,662	6.55
MOHAVE	\$2,298,472,309	\$67,701	\$40,331,294	\$5,995,742	\$27,347,224	\$80,261,065	\$0	\$154,003,025	6.70
NAVAJO	\$918,845,940	\$19,496	\$7,455,516	\$542,457	\$16,084,398	\$33,865,268	\$0	\$57,967,135	6.31
PINAL	\$10,132,624,448	\$504,160	\$392,781,054	\$21,851,580	\$130,487,938	\$366,211,483	\$0	\$911,836,215	9.00
PINAL	\$3,126,962,457	\$2,579	\$111,319,863	\$26,674,222	\$58,489,833	\$118,931,064	\$0	\$315,417,562	10.09
SANTA CRUZ	\$389,888,220	\$1,613,662	\$15,796,321	\$0	\$1,756,836	\$16,229,937	\$0	\$35,396,757	9.08
YAVAPAI	\$3,333,228,464	\$4,977,495	\$59,748,120	\$2,748,945	\$50,055,092	\$94,664,283	\$0	\$212,193,935	6.37
YUMA	\$1,443,410,621	\$0	\$36,203,625	\$15,873,517	\$30,360,699	\$61,227,773	\$0	\$143,665,614	9.95
TOTAL STATE	\$78,415,651,028	\$31,772,235	\$1,386,985,006	\$423,953,090	\$928,924,522	\$2,770,519,615	\$0	\$5,542,154,469	7.07

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	7.07
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2021 PRIMARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	PRIMARY RATE
APACHE	\$483,626,316	\$2,061,699	\$3,007,672	\$0	\$0	\$12,290,643	\$0	\$17,360,014	3.59
COCHISE	\$994,800,778	\$4,294,645	\$26,607,936	\$2,902,406	\$24,314,921	\$45,655,657	\$0	\$103,775,564	10.43
COCONINO	\$1,983,519,972	\$10,730,156	\$10,274,633	\$7,661,980	\$8,715,587	\$67,426,329	\$0	\$104,808,686	5.28
GILA	\$561,868,674	\$4,332,672	\$23,542,297	\$3,653,947	\$5,374,274	\$22,709,524	\$0	\$59,612,714	10.61
GRAHAM	\$239,863,655	\$1,041,255	\$6,246,769	\$294,356	\$7,424,740	\$9,137,417	\$0	\$24,144,537	10.07
GREENLEE	\$477,688,366	\$2,048,784	\$3,512,443	\$563,228	\$0	\$9,957,657	\$0	\$16,082,112	3.37
LA PAZ	\$230,605,118	\$983,070	\$5,653,515	\$0	\$4,914,656	\$6,539,974	\$0	\$18,091,215	7.85
MARICOPA	\$48,724,126,672	\$232,984,188	\$655,778,021	\$320,685,953	\$541,422,496	\$1,798,999,252	\$0	\$3,549,869,909	7.29
MOHAVE	\$2,143,446,200	\$9,234,643	\$39,096,459	\$5,607,695	\$26,510,143	\$78,529,731	\$0	\$158,978,670	7.42
NAVAJO	\$911,478,089	\$3,905,040	\$7,748,475	\$536,152	\$15,955,424	\$33,757,772	\$0	\$61,902,863	6.79
PIMA	\$9,696,150,355	\$42,078,439	\$375,861,572	\$17,613,444	\$123,461,082	\$366,202,396	\$0	\$925,216,933	9.54
PINAL	\$2,868,880,625	\$12,232,680	\$105,861,695	\$25,294,165	\$56,780,885	\$121,163,909	\$0	\$321,333,335	11.20
SANTA CRUZ	\$375,427,809	\$1,604,722	\$15,210,458	\$0	\$1,726,968	\$15,980,546	\$0	\$34,522,694	9.20
YAVAPAI	\$3,143,221,200	\$18,406,640	\$58,369,618	\$2,663,787	\$48,899,092	\$91,497,947	\$0	\$219,837,084	6.99
YUMA	\$1,365,656,741	\$5,821,795	\$34,253,402	\$15,528,571	\$29,104,876	\$60,348,459	\$0	\$145,057,103	10.62
TOTAL STATE	\$74,200,360,570	\$351,760,428	\$1,371,024,966	\$403,005,683	\$894,605,144	\$2,740,197,213	\$0	\$5,760,593,434	7.76

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	7.76
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NOTE: SOME INCREASE/DECREASE DUE TO REPORTING TAX LEVIES IN DIFFERENT AUTHORITIES THAN IN PREVIOUS YEARS.

TABLE 38
STATE OF ARIZONA
2022 SECONDARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	SECONDARY RATE
APACHE	\$483,691,367	\$0	\$4,783,187	\$0	\$3,023,071	\$2,885,400	\$6,065,687	\$16,757,345	3.46
COCHISE	\$1,023,219,906	\$0	\$4,741,603	\$110,016	\$0	\$6,842,099	\$11,820,192	\$23,513,909	2.30
COCONINO	\$2,078,911,570	\$0	\$22,200,879	\$8,206,714	\$0	\$20,870,902	\$24,005,345	\$75,283,841	3.62
GILA	\$593,200,285	\$0	\$2,031,711	\$0	\$0	\$6,808,423	\$11,997,753	\$20,837,887	3.51
GRAHAM	\$282,027,668	\$0	\$349,827	\$0	\$0	\$622,141	\$664,633	\$1,636,600	0.58
GREENLEE	\$496,199,978	\$0	\$1,365,698	\$0	\$0	\$626,974	\$0	\$1,992,672	0.40
LA PAZ	\$239,949,610	\$0	\$239,950	\$0	\$704,252	\$1,203,302	\$6,885,804	\$9,033,307	3.76
MARICOPA	\$51,575,018,185	\$0	\$105,979,327	\$361,199,089	\$53,070,694	\$1,339,029,148	\$341,595,310	\$2,200,873,569	4.27
MOHAVE	\$2,298,472,309	\$0	\$19,619,656	\$0	\$0	\$18,180,592	\$30,901,697	\$68,701,945	2.99
NAVAJO	\$918,845,940	\$0	\$5,678,698	\$0	\$0	\$8,585,433	\$20,453,169	\$34,717,300	3.78
PIMA	\$10,132,624,448	\$0	\$121,208,406	\$37,600,208	\$0	\$196,594,047	\$131,667,494	\$487,070,155	4.81
PINAL	\$3,126,962,457	\$0	\$9,388,582	\$5,180,002	\$5,863,055	\$47,602,722	\$41,252,273	\$109,286,633	3.49
SANTA CRUZ	\$389,888,220	\$0	\$3,265,575	\$0	\$0	\$6,541,805	\$8,038,937	\$17,846,318	4.58
YAVAPAI	\$3,333,228,464	\$0	\$13,241,731	\$1,120	\$0	\$18,120,719	\$62,122,748	\$93,486,318	2.80
YUMA	\$1,443,410,621	\$0	\$15,878,997	\$0	\$4,236,410	\$10,136,750	\$2,019,121	\$32,271,277	2.24
TOTAL STATE	\$78,415,651,028	\$0	\$329,973,827	\$412,297,150	\$66,897,482	\$1,684,650,457	\$699,490,162	\$3,193,309,077	4.07

AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100	4.07
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2021 SECONDARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	SECONDARY RATE
APACHE	\$483,626,316	\$0	\$4,719,338	\$0	\$3,103,914	\$2,665,960	\$5,866,619	\$16,355,830	3.38
COCHISE	\$994,800,778	\$0	\$4,614,405	\$112,530	\$0	\$4,925,769	\$11,138,195	\$20,790,899	2.09
COCONINO	\$1,983,519,972	\$0	\$16,715,874	\$7,835,974	\$0	\$22,452,841	\$22,667,181	\$69,671,869	3.51
GILA	\$561,868,674	\$0	\$1,924,400	\$0	\$0	\$5,526,153	\$10,270,993	\$17,721,545	3.15
GRAHAM	\$239,863,655	\$0	\$338,881	\$0	\$0	\$773,320	\$625,081	\$1,737,281	0.72
GREENLEE	\$477,688,366	\$0	\$1,335,133	\$0	\$0	\$512,885	\$113,098	\$1,961,117	0.41
LA PAZ	\$230,605,118	\$0	\$230,605	\$0	\$708,650	\$1,165,026	\$6,382,301	\$8,486,582	3.68
MARICOPA	\$48,724,126,672	\$0	\$111,710,715	\$356,219,130	\$55,789,125	\$1,233,618,942	\$343,063,641	\$2,100,401,553	4.31
MOHAVE	\$2,143,446,200	\$0	\$18,320,530	\$0	\$0	\$21,775,841	\$28,234,672	\$68,331,043	3.19
NAVAJO	\$911,478,089	\$0	\$5,767,370	\$0	\$0	\$10,198,675	\$19,429,009	\$35,395,054	3.88
PIMA	\$9,696,150,355	\$0	\$128,685,949	\$34,446,751	\$0	\$189,536,718	\$122,685,175	\$475,354,594	4.90
PINAL	\$2,868,880,625	\$0	\$8,658,444	\$5,500,871	\$4,894,310	\$44,593,935	\$38,630,235	\$102,277,796	3.57
SANTA CRUZ	\$375,427,809	\$0	\$3,146,764	\$0	\$0	\$6,460,177	\$7,465,499	\$17,072,440	4.55
YAVAPAI	\$3,143,221,200	\$0	\$12,955,679	\$774	\$411,762	\$18,619,049	\$57,153,800	\$89,141,064	2.84
YUMA	\$1,365,656,741	\$0	\$16,530,983	\$0	\$4,196,663	\$11,606,530	\$1,687,541	\$34,021,717	2.49
TOTAL STATE	\$74,200,360,570	\$0	\$335,655,069	\$404,116,030	\$69,104,424	\$1,574,431,820	\$675,413,041	\$3,058,720,385	4.12

AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100	4.12
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NOTE: SOME INCREASE/DECREASE DUE TO REPORTING TAX LEVIES IN DIFFERENT AUTHORITIES THEN IN PREVIOUS YEARS.

**TABLE 39
AVERAGE PROPERTY TAX RATES
BY AUTHORITY
2019-2022**

	<u>2019</u>		<u>2020</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$3.81	\$2.26	\$3.72	\$2.25
COUNTIES	1.92	0.49	1.90	0.46
STATE	0.50	0.00	0.48	0.00
CITIES & TOWNS	0.55	0.56	0.55	0.55
COMMUNITY COLLEGES	1.26	0.13	1.23	0.13
SPECIAL DISTRICTS	0.00	0.93	0.00	0.91
	<u>\$8.05</u>	<u>\$4.37</u>	<u>\$7.87</u>	<u>\$4.30</u>
TOTAL	\$12.41		\$12.17	
	<u>2021</u>		<u>2022</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$3.69	\$2.12	\$3.53	\$2.15
COUNTIES	1.85	0.45	1.77	0.42
STATE	0.47	0.00	0.04	0.00
CITIES & TOWNS	0.54	0.54	0.54	0.53
COMMUNITY COLLEGES	1.21	0.09	1.18	0.09
SPECIAL DISTRICTS	0.00	0.91	0.00	0.89
	<u>\$7.76</u>	<u>\$4.12</u>	<u>\$7.07</u>	<u>\$4.07</u>
TOTAL	\$11.89		\$11.14	

NOTE:
FIGURES MAY DIFFER DUE TO ROUNDING.

**TABLE 40
BINGO COLLECTIONS
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022**

FISCAL YEAR	AMOUNT
2018	\$473,647
2019	\$469,026
2020	\$397,780
2021	\$165,181
2022	\$331,145

BINGO COLLECTIONS

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Licenses	\$15,920	\$15,518	\$12,785	\$12,700	\$12,950
Proceeds	455,528	451,595	384,005	152,121	317,929
Penalty, Interest and Miscellaneous	2,199	1,913	990	360	265
TOTAL	\$473,647	\$469,026	\$397,780	\$165,181	\$331,145

TABLE 41
LUXURY TAX COLLECTIONS
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022

SOURCE:	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	PERCENT OF COLLECTIONS IN FY2022
Spirituos Liquor	\$37,633,609	\$39,417,348	\$39,826,217	\$46,369,117	\$48,197,214	12.8%
Vinous Liquor	16,898,323	17,357,125	18,039,644	\$19,453,661	\$18,295,267	4.9%
Malt Liquor	21,845,962	21,347,551	22,721,008	\$23,315,171	\$22,432,562	6.0%
Liquor Collections	\$76,377,895	\$78,122,023	\$80,586,869	\$89,137,949	\$88,925,043	23.6%
Tobacco - All Types						
Gross Revenue	\$332,995,430	\$323,469,631	\$331,543,243	\$325,839,150	\$320,029,322	85.1%
Refunds	(35,332,010)	(34,063,178)	(30,634,494)	(\$31,676,519)	(\$32,591,812)	-8.7%
Licenses	5,900	5,925	6,050	\$5,150	\$5,100	0.0%
Administrative Expenses	(575,507)	(540,868)	(539,566)	(\$283,208)	(\$153,960)	0.0%
Net Tobacco Collections	\$297,093,813	\$288,871,510	\$300,375,234	\$293,884,573	\$287,288,650	76.4%
TOTAL COLLECTIONS	\$373,471,708	\$366,993,534	\$380,962,103	\$383,022,523	\$376,213,693	100.0%
DISTRIBUTIONS:						
State General Fund	\$58,013,734	\$57,063,987	\$60,143,236	\$64,837,692	\$64,960,772	
Tobacco Tax & Health Care Fund	\$57,565,385	\$57,072,535	\$59,036,843	\$57,822,697	\$56,631,042	
Tobacco Products Tax Fund	\$84,606,892	\$83,852,401	\$86,729,908	\$84,966,240	\$83,237,615	
Drug Treatment & Education Fund	\$9,608,328	\$9,726,061	\$10,124,758	\$10,944,235	\$10,704,820	
DOC Revolving Fund	\$3,841,110	\$3,891,849	\$4,048,034	\$4,384,893	\$4,296,865	
Department of Corrections Fund	\$30,800,569	\$32,233,974	\$32,044,710	\$34,447,782	\$33,760,849	
DOC Transfer from Prop 200 Funds	\$1,172,422	\$1,161,745	\$1,340,660	\$1,234,791	\$1,171,003	
Prop 200 Transfer from Prop 303 Funds	\$3,524,113	\$3,492,025	\$3,612,562	\$3,539,937	\$3,467,861	
Smoke Free AZ	\$2,784,370	\$2,645,123	\$2,765,706	\$2,680,993	\$2,591,349	
Early Childhood Development and Health Fund	\$121,554,785	\$115,853,834	\$121,115,685	\$118,163,262	\$115,391,517	
TOTAL DISTRIBUTIONS	\$373,471,708	\$366,993,534	\$380,962,103	\$383,022,523	\$376,213,693	

Figures may not add to total due to rounding.

TABLE 42
UNCLAIMED PROPERTY COLLECTIONS AND DISTRIBUTIONS
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022

SOURCE:	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
UNCLAIMED PROPERTY	\$176,837,283	\$168,222,552	\$170,976,820	\$195,978,437	\$218,101,790
Refunds	(64,385,381)	(48,373,109)	(42,494,170)	(48,321,802)	(47,034,353)
NET	\$112,451,902	\$119,849,443	\$128,482,650	\$147,656,635	\$171,067,437
NET ESCHEATED ESTATES	(9,759)	86,104	42,146	193,062	88,018
TOTAL NET REVENUE	\$112,442,143	\$119,935,548	\$128,524,797	\$147,849,697	\$171,155,455
DISTRIBUTIONS:					
General Fund	\$81,318,220	\$91,509,204	\$98,874,182	\$117,570,231	\$123,953,407
Housing Fund	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
SMI Housing Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Victim Restitution Fund	643,559	394,949	428,344	719,854	825,986
Admin Fund	24,500,000	24,500,000	24,500,000	24,500,000	24,500,000
Retained For Future Distribtions (2)	1,256,349	(1,256,315)			17,237,019
Net to Permanent State School Fund:					
Escheated Estates (1)	(\$9,759)	\$86,104	\$42,146	\$193,062	\$88,018
Unclaimed Shares/dividends	228,498	195,622	148,331	360,130	50,024
Storage Facility	5,276	5,983	31,793	6,420	1,001
TOTAL DISTRIBUTION	\$112,442,143	\$119,935,548	\$128,524,797	\$147,849,697	\$171,155,455

(1) Escheated Estates will be transferred in the following fiscal year.

(2) Stock sale being retained for FY23 distributions.

Figures may not add to total due to rounding.

TABLE 43
WASTE TIRE FEE DISTRIBUTION
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2022

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Apache	\$113,394	\$113,862	\$114,056	\$131,492	\$164,597
Cochise	\$224,204	\$225,125	\$224,720	\$240,789	\$289,011
Coconino	\$219,371	\$220,585	\$222,315	\$244,561	\$298,995
Gila	\$108,567	\$108,591	\$108,203	\$123,325	\$151,528
Graham	\$50,564	\$52,035	\$52,098	\$60,665	\$73,593
Greenlee	\$16,691	\$16,749	\$16,433	\$18,840	\$22,226
La Paz	\$49,448	\$50,607	\$51,967	\$64,232	\$81,530
Maricopa	\$5,470,627	\$5,540,840	\$5,813,987	\$5,325,960	\$6,116,048
Mohave	\$428,549	\$439,442	\$450,479	\$511,532	\$638,811
Navajo	\$180,717	\$182,626	\$183,512	\$208,685	\$261,815
Pima	\$1,267,235	\$1,281,183	\$1,280,053	\$1,254,111	\$1,439,540
Pinal	\$518,203	\$531,474	\$545,531	\$569,171	\$686,745
Santa Cruz	\$95,372	\$96,841	\$99,057	\$106,536	\$132,979
Yavapai	\$464,073	\$471,671	\$476,875	\$503,413	\$602,215
Yuma	\$321,530	\$322,909	\$333,528	\$356,271	\$429,165
Arizona Department of Environmental Quality	\$345,595	\$350,165	\$361,708	\$341,420	\$413,065
Total	\$9,874,138	\$10,004,703	\$10,334,522	\$10,061,002	\$11,801,863

Figures may not add to total due to rounding.