ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: October 4, 2013

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

APRIL 2013 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	April 2013	Fiscal Year Total
Individual Income Tax		
Net Collections	$ 474,359,337	$ 2,383,558,590
Percent Change	40.0%	10.7%
Corporate Income Tax		
Net Collections	$ 102,221,603	$ 506,698,012
Percent Change	13.4%	(4.0)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	$ 341,689,456	$ 3,167,614,021
Percent Change	5.2%	4.1%
Total Big Three Tax Types		
Net Collections	$ 918,270,396	$ 6,057,870,623
Percent Change	21.8%	5.8%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	April 2013	April 2012	% Change
Gross Collections	$ 558,676,700	$ 435,563,902	28.3%
Withholding	301,579,413	286,272,821	5.3%
Refunds	(340,473,106)	(345,029,832)	(1.3)%
Urban Revenue Sharing	(42,798,670)	(35,368,620)	21.0%
Job Creation	(2,625,000)	(2,625,000)	0.0%
Net Collections	**$ 474,359,337**	**$ 338,813,270**	**40.0%**

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% Change
Gross Collections	$ 1,027,216,809	$ 896,643,914	14.5%
Withholding	2,909,365,854	2,798,998,037	3.9%
Refunds	(1,098,787,369)	(1,163,501,049)	(5.6)%
Urban Revenue Sharing	(427,986,704)	(353,686,202)	21.0%
Job Creation	(26,250,000)	(26,250,000)	0.0%
Net Collections	**$ 2,383,558,590**	**$ 2,152,204,700**	**10.7%**

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

Average Individual Income Tax Refund

	Average	Number
2013 CYTD	$ 582.66	1,701,313
2012 CYTD	$ 586.81	1,782,291
% Change	**(0.71)%**	**(4.54)%**

Individual Income Tax Estimated Payments

Taxpayers are required to make estimated payments if their Arizona gross income will exceed $75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. Total estimated payments paid with form 140ES for tax year 2011 were $411.3 million, for an average of $1,873. An additional $113.9 million in estimated payments came from 2010 tax returns that applied their refunds as a 2011 estimated payment, for an average of $2,506. Estimated payments received through April 2013 for tax year 2012 are as follows:

		Monthly	Cumulative
April 2013	140 ES Payment	$ 49,956,780	$ 53,304,884
April 2012	140 ES Payment	$ 47,595,807	$ 51,503,612
	% change	**5.0%**	**3.5%**
April 2013	Average Payment	$ 1,063	$ 938
April 2012	Average Payment	$ 1,011	$ 884
	% change	**5.1%**	**6.1%**
April 2013	Applied Refund	$ 11,772,071	$ 15,409,301
April 2012	Applied Refund	$ 15,467,335	$ 19,576,970
	% change	**(23.9)%**	**(21.3)%**
April 2013	Monthly Total	$ 61,728,852	$ 68,714,185
April 2012	Monthly Total	$ 63,063,143	$ 71,080,582
	% change	**(2.1)%**	**(3.3)%**

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from July 2011 through September 2012, $806.3 million was received for the third quarter of 2011. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2012, which shows an increase of 9.38% in withholding payments over the first quarter of 2011. Growth in quarters for which information is still being gathered is as follows:

2nd Quarter 2012	3.87%	3rd Quarter 2012	2.54%
4th Quarter 2012	9.93%	1st Quarter 2013	(1.55)%
2nd Quarter 2013	8.51%		

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

Contributions on the Individual Income Tax Return

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

	Number	Amount	Average
Aid to Education	2,424	$ 70,649	$ 29.15
Child Abuse Prevention	5,630	$ 129,317	$ 22.97
Domestic Violence Prevention	4,003	$ 90,638	$ 22.64
I Didn't Pay Enough Fund	353	$ 12,077	$ 34.21
National Guard Contributions	1,446	$ 31,916	$ 22.07
Neighbors Helping Neighbors	1,312	$ 23,387	$ 17.83
Special Olympics	2,524	$ 53,420	$ 21.16
Wildlife	5,387	$ 114,621	$ 21.28
Veterans Fund	3,603	$ 86,351	$ 23.97
Americans Elect Party	4	$ 190	$ 47.50
Democratic Party	289	$ 9,887	$ 34.21
Green Party	15	$ 357	$ 23.80
Libertarian Party	21	$ 349	$ 16.62
Republican Party	107	$ 3,801	$ 35.52

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	April 2013	April 2012	% Change
Gross Collections	$ 104,068,674	$ 92,679,219	12.3%
Refunds	(1,847,071)	(2,529,765)	(27.0)%
Net Collections	$ 102,221,603	$ 90,149,454	13.4%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	$ 590,053,834	$ 599,367,850	(1.6)%
Refunds	(83,355,822)	(71,742,202)	16.2%
Net Collections	$ 506,698,012	$ 527,625,649	(4.0)%

Corporate Estimated Payments

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

April 2013	$ 75,024,755	**Calendar Year Total**	$ 144,868,141
April 2012	$ 67,933,951	**Calendar Year Total**	$ 150,488,933
% Change	10.4%	**% Change**	(3.7)%

All corporations with an income tax liability of $20,000 or greater are required to make estimated tax payments through electronic funds transfer (eft). The table below shows the number of these eft estimated payments, by size of payment.

Size of Payment ➔	Less than $50,000	$50,000 up to $100,000	$100,001 up to $500,000	$500,001 up to $1,000,000	$1,000,001 up to $10,000,000	$10,000,001 and more	Total	% change
April 2013	501	62	95	12	14	0	684	4.9%
April 2012	475	61	91	16	9	0	652	
CY 2013	1,126	132	193	23	25	0	1,499	11.0%
CY 2012	1,001	133	169	28	19	0	1,350	

The next table shows the dollars of eft estimated payments received from those counts above.

Size of Payment ➔	Less than $50,000	$50,000 up to 100,000	$100,001 up to $500,000	$500,001 up to 1,000,000	$1,000,001 and more	Total	% change
April 2013	$ 5,490,591	$ 4,191,420	$ 20,568,352	$ 8,848,000	$ 29,134,000	$ 68,232,363	15.9%
April 2012	$ 4,984,724	$ 4,447,412	$ 19,479,797	$11,185,773	$ 18,755,500	$ 58,853,206	
CY 2013	$11,605,169	$ 9,181,523	$43,656,044	$16,448,200	$ 49,439,000	$130,329,936	5.0%
CY 2012	$10,367,527	$ 9,674,167	$37,784,450	$18,939,273	$ 47,306,904	$124,072,321	

Corporate Refunds:

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

Corporate Fiscal Year-End:	07 & Prior	08	09	10	11	12
FY 11/12	41.7%	3.1%	7.1%	36.6%	11.4%	0.1%

Corporate Fiscal Year-End:	08 & Prior	09	10	11	12	13
FY 12/13	22.7%	3.1%	3.5%	60.4%	10.3%	0.0%

The corporate refunds shown on page four are those refunds for which a check is mailed to the corporation. Sometimes corporations choose to apply their refund as an estimated payment. The following table presents refunds applied as estimated payments in the most recent month and for the calendar year.

April 2013	$ 605,130	**Calendar Year Total**	$ 20,984,695
April 2012	$ 6,357,288	**Calendar Year Total**	$ 24,856,660
% Change	(90.5)%	**% Change**	(15.6)%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 134,373 corporate returns showing a fiscal year-end of 2011. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	169	35,297	85,680	791	12,436
%	0.1%	26.3%	63.8%	0.6%	9.2%

Through April 2013, 52,588 documents were received for a fiscal year-end of 2012, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	24	12,170	33,165	101	7,128
%	0.0%	23.1%	63.1%	0.2%	13.6%

The figures for the 2012 returns are most meaningful when compared to 2011 returns received during the same period of time in the previous year. Through April 2012, the Department of Revenue received 60,180 documents with a fiscal year-end of 2011. Compared to 2012 documents, the Department has seen a 12.6% *decrease* in the number of corporate returns processed at this point of time in the calendar year.

Urban Revenue Sharing Returned to Cities/Towns

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2012/13 is 15.0% of net proceeds from Fiscal Year 2010/11 income tax. Amounts returned for April 2013 are shown on Table 2 located at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

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

	April 2013	April 2012	% change
Distribution Base	$ 153,397,312	$ 145,512,923	5.4%
Non Shared	$ 268,886,396	$ 252,457,174	6.5%
Use Tax	$ 19,896,328	$ 22,167,741	(10.2)%
Education Tax	$ 50,743,242	$ 48,039,448	5.6%
Temporary Tax	$ 87,704,514	$ 82,418,332	6.4%
Other Revenues	$ 72,303,044	$ 64,889,256	11.4%
Total Collections	$ 652,930,835	$ 615,484,873	6.1%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Distribution Base	$ 1,362,700,474	$ 1,302,525,980	4.6%
Non Shared	$ 2,482,241,820	$ 2,371,668,199	4.7%
Use Tax	$ 215,376,807	$ 222,728,136	(3.3)%
Education Tax	$ 470,991,826	$ 451,397,326	4.3%
Temporary Tax	$ 801,056,268	$ 758,688,622	5.6%
Other Revenues	$ 616,994,292	$ 579,110,062	6.5%
Total Collections	$ 5,949,361,487	$ 5,686,118,326	4.6%

Distribution of Transaction Privilege, Severance and Use Tax Receipts

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

	April 2013	April 2012	% change
Retained by State	$ 341,689,456	$ 324,812,322	5.2%
Returned to Counties	$ 62,141,251	$ 58,947,285	5.4%
Returned to Cities	$ 38,349,328	$ 36,378,231	5.4%
Education Tax	$ 50,743,242	$ 48,039,448	5.6%
Temporary Tax	$ 87,704,514	$ 82,418,332	6.4%
Other Revenues	$ 72,303,044	$ 64,889,256	11.4%
Total Collections	$ 652,930,835	$ 615,484,873	6.1%

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Retained by State	$ 3,167,614,021	$ 3,043,637,546	4.1%
Returned to Counties	$ 552,029,962	$ 527,653,275	4.6%
Returned to Cities	$ 340,675,119	$ 325,631,495	4.6%
Education Tax	$ 470,991,826	$ 451,397,326	4.3%
Temporary Tax	$ 801,056,268	$ 758,688,622	5.6%
Other Revenues	$ 616,994,292	$ 579,110,062	6.5%
Total Collections	$ 5,949,361,487	$ 5,686,118,326	4.6%

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for April 2013 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	$ 394,294	5.6%	$ 3,594,295	4.6%
Coconino	$ 1,633,763	9.8%	$ 15,312,897	8.6%
Cochise	$ 1,057,621	3.5%	$ 9,506,528	4.6%
Gila	$ 386,542	(6.7)%	$ 3,905,826	1.8%
Graham	$ 317,377	(7.0)%	$ 2,962,138	(0.7)%
Greenlee	$ 414,051	15.0%	$ 4,105,329	13.1%
La Paz	$ 201,177	6.0%	$ 1,762,496	9.2%
Maricopa	$ 39,228,625	5.5%	$ 345,100,609	4.3%
Mohave	$ 1,713,203	5.7%	$ 15,499,203	7.6%
Navajo	$ 884,545	8.1%	$ 8,343,121	4.6%
Pima	$ 9,040,082	6.6%	$ 80,635,645	4.7%
Pinal	$ 2,593,083	0.8%	$ 23,042,480	4.4%
Santa Cruz	$ 402,086	9.8%	$ 3,538,499	4.3%
Yavapai	$ 2,150,750	3.4%	$ 19,682,944	3.6%
Yuma	$ 1,724,052	6.0%	$ 15,037,952	5.1%
Total	**$ 62,141,251**	**5.4%**	**$ 552,029,962**	**4.6%**

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	April 2013	% Change	Fiscal Year Total	% Change
Transporting Non-Metal Mining	6.6	$ 107,409	(41.3)%	$ 1,829,938	(1.5)%
Oil/Gas	6.6	$ 325,585	22.6%	$ 2,943,090	7.5%
Utilities	6.6	$ 32,943,962	5.3%	$ 416,697,853	2.3%
Communications	6.6	$ 12,839,716	(4.6)%	$ 127,598,032	(1.5)%
Private Car/Pipelines	6.6	$ 35,829	NA	$ 276,312	NA
Publishing	6.6	$ 439,581	3.8%	$ 3,343,381	(13.1)%
Job Printing	6.6	$ 972,203	(17.2)%	$ 9,899,832	(2.7)%
Restaurants & Bars	6.6	$ 52,590,922	4.4%	$ 434,038,797	5.5%
Amusements	6.6	$ 5,836,355	(0.4)%	$ 41,905,067	1.0%
Commercial Lease	0	$ 0	NA	$ 52	43.0%
Rental of Personal Property	6.6	$ 15,324,025	(4.5)%	$ 136,164,349	1.6%
Contracting	6.6	$ 42,597,216	13.7%	$ 413,666,577	4.6%
Retail	6.6	$ 239,515,088	8.1%	$ 2,126,945,177	6.3%
Mining Severance	2.5	$ 1,962,714	(42.4)%	$ 25,536,796	(25.4)%
Timber Severance	0	$ 0	NA	$ 0	NA
Hotel/Motel	6.5	$ 16,497,189	1.5%	$ 99,687,197	2.6%
Membership Camping	0	$ 0	NA	$ 0	NA
Use	6.6	$ 19,896,328	(10.2)%	$ 215,376,797	(3.3)%
Jet Use	$.0305/.0105 gal	$ 13,889	(12.5)%	$ 540,848	(24.3)%
Rental Occupancy	0	$ 0	NA	$ 0	NA
Jet Fuel	----	$ 438,034	(18.7)%	$ 3,016,493	(1.8)%
Telecomm Devices	----	$ 389,808	(3.3)%	$ 3,822,165	(6.0)%
911 Telecomm.	----	$ 1,396,317	10.4%	$ 13,699,011	1.2%
911 Wireline	$0.20/month per active service	$ 0	NA	$ (42,346)	NA
911 Wireless	$0.20/month per active service	$ 0	NA	$ 1	NA
Total		**$441,122,170**	**5.2%**	**$4,076,945,418**	**4.2%**

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

Transaction Privilege and Severance Tax Taxable Sales By Class[1]

	April 2013	% Change	Fiscal Year Total	% Change
Transporting	$ 2,148,187	(41.3)%	$ 36,598,758	(1.6)%
Non-Metal Mining Oil/Gas	$ 10,418,707	22.6%	$ 94,178,864	7.5%
Utilities	$ 658,879,234	5.3%	$ 8,333,957,060	2.3%
Communications	$ 256,794,319	(4.6)%	$ 2,551,960,634	(1.5)%
Private Car/Pipelines	$ 716,574	NA	$ 5,526,248	NA
Publishing	$ 8,791,621	3.8%	$ 66,867,616	(13.1)%
Job Printing	$ 19,444,054	(17.2)%	$ 197,996,631	(2.7)%
Restaurants & Bars	$ 1,051,818,431	4.4%	$ 8,680,775,931	5.5%
Amusements	$ 116,727,098	(0.4)%	$ 838,101,333	1.0%
Commercial Lease	$ 0	NA	$ 1,706	41.1%
Rental of Personal Property	$ 306,480,495	(4.5)%	$ 2,723,289,521	1.6%
Contracting	$ 851,944,329	13.7%	$ 8,273,331,547	4.6%
Retail	$ 4,790,296,232	8.1%	$ 42,538,900,764	6.3%
Mining Severance	$ 78,508,546	(42.4)%	$ 1,021,471,858	(25.4)%
Timber Severance	$ 0	NA	$ 0	NA
Hotel/Motel	$ 299,948,887	1.5%	$ 1,812,494,483	2.6%
Membership Camping	$ 0	NA	$ 0	NA
Use Tax	$ 400,490,217	(10.3)%	$ 4,329,476,262	(3.2)%
Rental Occupancy Tax	$ 0	NA	$ 0	NA
Total	**$ 8,853,406,931**	**4.8%**	**$ 81,504,929,217**	**4.0%**

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

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for April 2013 is shown on Table 3, attached to this report.

County Tax Collections

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

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

OTHER TAXES

Luxury Taxes

The following revenues were received from luxury taxes in April 2013. The table compares the receipts to April 2012 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	April 2013	April 2012	% Change
Spirituous	$ 2,872,561	$ 2,660,661	8.0%
Vinous	$ 1,341,947	$ 1,284,206	4.5%
Malt	$ 1,834,722	$ 1,633,082	12.3%
Cigarette*	$ 26,465,990	$ 25,106,418	5.4%
Other Tobacco	$ 1,535,300	$ 1,514,927	1.3%
Tobacco Licenses	$ 500	$ 1,000	(50.0)%
Total	**$ 34,051,019**	**$ 32,200,294**	**5.7%**

	Fiscal Year (12/13)	Fiscal Year (11/12)	% Change
Spirituous	$ 27,501,220	$ 26,526,344	3.7%
Vinous	$ 13,168,360	$ 13,078,239	0.7%
Malt	$ 17,397,537	$ 16,947,634	2.7%
Cigarette*	$ 244,804,327	$ 248,407,390	(1.5)%
Other Tobacco	$ 14,913,720	$ 15,480,929	(3.7)%
Tobacco Licenses	$ 5,225	$ 5,975	(12.6)%
Total	**$ 317,789,389**	**$ 320,446,511**	**(0.8)%**

*Through April 2013, $335,600 cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

General fund revenues from luxury taxes:

	April 2013	Fiscal Year (12/13)
Spirituous	$ 2,010,793	$ 19,250,854
Vinous	$ 335,486	$ 3,292,081
Malt	$ 458,680	$ 4,349,383
Cigarette	$ 434,002	$ 19,185,617
Other Tobacco	$ 69,088	$ 671,117
Tobacco Licenses	$ 500	$ 4,775
Total	**$ 3,308,549**	**$ 46,753,828**

Other dedicated revenues from luxury taxes:

	April 2013	Fiscal Year (12/13)
Corrections Fund	$ 2,496,773	$ 23,882,813
Tobacco Tax & Health Care Fund[2]	$ 6,270,585	$ 52,431,673
Tobacco Products Tax Fund[3]	$ 9,405,877	$ 78,647,513
Drug Treatment & Education Fund	$ 772,880	$ 7,426,949
Corrections Rev. Fund	$ 308,544	$ 2,964,650
Smoke Free Arizona Fund[4]	$ 264,838	$ 2,428,497
Early Childhood Development and Health Fund[5]	$11,222,974	$ 103,254,019

Bingo Tax

	Monthly	FYTD
April 2013	$ 73,321	$ 445,066
April 2012	$ 74,662	$ 436,077
% change	**(1.8)%**	**2.1%**

Estate Tax

	Monthly	FYTD
April 2013	$ 0	$ 0
April 2012	$ 0	$ 200,825
% change	**NA**	**NA**

Unclaimed Property

	Monthly	FYTD
April 2013	$ (5,115,997)	$ 65,297,619
April 2012	$ (7,830,457)	$ 47,765,444
% change	**34.7%**	**36.7%**

Please note that some totals throughout Tax Facts may not add due to rounding.

SOURCE: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS, ARIZONA DEPARTMENT OF REVENUE

[2] Formerly the Health Care Fund

[3] This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

[4] This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

[5] This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
April 2013

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

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

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
April 2013

City	Distribution	Population	City	Distribution	Population
Apache County			Scottsdale	$ 1,659,776	217,385
Eagar	$ 37,298	4,885	Surprise	897,265	117,517
St. Johns	14,973	3,480	Tempe	1,234,755	161,719
Springerville	26,570	1,961	Tolleson	49,972	6,545
Cochise County			Wickenburg	48,583	6,363
Benson	$ 38,978	5,105	Youngtown	47,002	6,156
Bisbee	42,566	5,575	***Mohave County***		
Douglas	132,684	17,378	Bullhead City	$ 301,895	39,540
Huachuca City	14,148	1,853	Colorado City	36,809	4,821
Sierra Vista	335,093	43,888	Kingman	214,305	28,068
Tombstone	10,537	1,380	Lake Havasu City	401,054	52,527
Willcox	28,685	3,757	***Navajo County***		
Coconino County			Holbrook	$ 38,581	5,053
Flagstaff	$ 502,930	65,870	Pinetop/Lakeside	32,694	4,282
Fredonia	10,033	1,314	Show Low	81,391	10,660
Page	55,332	7,247	Snowflake	42,681	5,590
Tusayan	4,260	558	Taylor	31,396	4,112
Williams	23,081	3,023	Winslow	73,718	9,655
Gila County			***Pima County***		
Globe	$ 57,508	7,532	Marana	$ 266,934	34,961
Hayden	5,054	662	Oro Valley	313,127	41,011
Miami	14,026	1,837	Sahuarita	192,857	25,259
Payson	116,826	15,301	South Tucson	43,154	5,652
Star Valley	17,637	2,310	Tucson	3,971,184	520,116
Winkelman	2,695	353	***Pinal County***		
Graham County			Apache Junction	$ 273,645	35,840
Pima	$ 18,225	2,387	Casa Grande	370,849	48,571
Safford	73,038	9,566	Coolidge	90,286	11,825
Thatcher	37,145	4,865	Eloy	126,981	16,631
Greenlee County			Florence	194,972	25,536
Clifton	$ 25,280	3,311	Kearny	14,889	1,950
Duncan	5,314	696	Mammoth	10,888	1,426
La Paz County			Maricopa	331,993	43,482
Parker	$ 23,539	3,083	Superior	21,661	2,837
Quartzsite	28,075	3,677	***Santa Cruz County***		
Maricopa County			Nogales	$ 159,094	20,837
Avondale	$ 582,092	76,238	Patagonia	6,971	913
Buckeye	388,448	50,876	***Yavapai County***		
Carefree	25,677	3,363	Camp Verde	$ 83,017	10,873
Cave Creek	38,290	5,015	Chino Valley	82,590	10,817
Chandler	1,802,844	236,123	Clarkdale	31,281	4,097
El Mirage	242,776	31,797	Cottonwood	86,010	11,265
Fountain Hills	171,708	22,489	Dewey-Humboldt	29,731	3,894
Gila Bend	14,675	1,922	Jerome	3,390	444
Gilbert	1,591,578	208,453	Prescott	304,209	39,843
Glendale	1,731,058	226,721	Prescott Valley	296,413	38,822
Goodyear	498,387	65,275	Sedona	76,589	10,031
Guadalupe	42,169	5,523	***Yuma County***		
Litchfield Park	41,810	5,476	San Luis	$ 194,736	25,505
Mesa	3,352,161	439,041	Somerton	109,084	14,287
Paradise Valley	97,883	12,820	Wellton	22,005	2,882
Peoria	1,176,315	154,065	Yuma	710,561	93,064
Phoenix	11,037,675	1,445,632			
Queen Creek	201,271	26,361	**TOTAL**	**$ 38,349,328**	**5,022,708**

TABLE 4
County Tax Collections
April 2013

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		$ 83,181								
Cochise		$ 634,424								
Coconino	$ 232,376	$ 930,238		$ 928,793						
Gila		$ 231,753					$ 146,734			
Graham		$ 170,477								
Greenlee		$ 183,605								
La Paz		$ 102,825	$ 0	$ 102,825	$ 102,276					
Maricopa				$11,462,587		$ 590,004	$ 31,324,661		$ 3,851,005	$ 0
Mohave		$ 510,606								
Navajo		$ 494,668								
Pima						$ 137,706	$ 6,314,902	$ 18,661		
Pinal		$ 1,210,171	$ 240,955				$ 1,255,575			
Santa Cruz		$ 252,099		$ 251,935						
Yavapai		$ 1,143,747		$ 571,872						
Yuma	$ 221	$ 1,125,401	$ 224,222	$ 1,125,402						