



# ARIZONA DEPARTMENT OF REVENUE

## MEMORANDUM

**DATE:** November 30, 2015

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

### *September 2014 TAX FACTS*

#### SUMMARY OF GENERAL FUND REVENUES

	<u>September 2014</u>	<u>Fiscal Year Total</u>
<b>Individual Income Tax</b>		
Net Collections	\$337,806,934	\$816,098,484
Percent Change	4.8%	1.4%
<b>Corporate Income Tax</b>		
Net Collections	\$117,649,005	\$144,176,856
Percent Change	20.2%	8.0%
<b>Transaction Privilege, Severance &amp; Use Taxes</b>		
Net Collections	\$344,660,464	\$1,028,728,809
Percent Change	2.6%	2.3%
Net Collections	\$800,116,403	\$1,989,004,149
Percent Change	5.8%	2.3%

# INDIVIDUAL INCOME TAX

## Individual Income Tax Receipts

	September 2014	September 2013	% Change
Gross Collections	\$117,688,025	\$111,317,014	5.7%
Withholding	\$288,756,777	\$276,136,665	4.6%
Refunds	(\$15,268,224)	(\$15,671,113)	(2.6%)
Urban Revenue Sharing	(\$50,744,644)	(\$46,709,330)	8.6%
Job Creation	(\$2,625,000)	(\$2,625,000)	0.0%
<b>Net Collections</b>	<b>\$337,806,934</b>	<b>\$322,448,236</b>	<b>4.8%</b>

  

	Fiscal Year Total (14/15)	Fiscal Year Total (13/14)	% Change
Gross Collections	\$157,736,393	\$149,591,175	5.4%
Withholding	\$865,744,315	\$852,444,464	1.6%
Refunds	(\$47,273,292)	(\$49,095,115)	(3.7%)
Urban Revenue Sharing	(\$152,233,932)	(\$140,617,223)	8.3%
Job Creation	(\$7,875,000)	(\$7,875,000)	0.0%
<b>Net Collections</b>	<b>\$816,098,484</b>	<b>\$804,448,301</b>	<b>1.4%</b>

Note: Use tax collections of \$31,070 on individual income tax returns in FY13/14 is reflected in TPT & Use Taxes.

## Average Individual Income Tax Refund

	Average	Number
2014 CYTD	\$580.59	1,966,803
2013 CYTD	\$590.19	1,940,205
<b>% Change</b>	<b>(1.63%)</b>	<b>1.37%</b>

## Individual Income Tax Estimated Payments

Taxpayers are required to make estimated payments if their Arizona gross income will exceed \$75,000, in an amount which will represent unpaid tax liability at the end of the taxpayer's tax year. Total estimated payments paid with form 140ES for tax year 2012 were \$436.6 million, for an average of \$1,886. An additional \$115.0 million in estimated payments came from 2011 tax returns that applied their refunds as a 2012 estimated payment, for an average of \$2,495. Estimated payments received through September 2014 for tax year 2014 are as follows:

		Monthly	Cumulative
September 2014	140 ES Payment	\$100,247,799	\$262,915,043
September 2013	140 ES Payment	\$93,647,587	\$250,977,042
	<b>% change</b>	<b>7.0%</b>	<b>4.8%</b>
September 2014	Average Payment	\$2,096	\$1,531
September 2013	Average Payment	\$2,029	\$1,529
	<b>% change</b>	<b>3.3%</b>	<b>0.1%</b>
September 2014	Applied Refund	\$10,565,830	\$52,451,914
September 2013	Applied Refund	\$8,044,594	\$41,170,054
	<b>% change</b>	<b>31.3%</b>	<b>27.4%</b>
September 2014	Monthly Total	\$110,813,629	\$315,366,957
September 2013	Monthly Total	\$101,692,181	\$292,147,096
	<b>% change</b>	<b>9.0%</b>	<b>7.9%</b>

### **Withholding**

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from January 2013 through March 2014, \$865.3 million was received for the first quarter of 2013. The latest complete quarter (15 months of information has been compiled) is the second quarter of 2013, which shows an increase of 2.58% in withholding payments over the second quarter of 2012. Growth in quarters for which information is still being gathered is as follows:

3rd Quarter 2013	1.00%	4th Quarter 2013	(0.10%)
1st Quarter 2014	5.51%	2nd Quarter 2014	3.46%
3rd Quarter 2014	3.43%		

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 September 2014, individual income tax return filers have made the following contributions for tax year 2013:

	<b>Number</b>	<b>Amount</b>	<b>Average</b>
Child Abuse Prevention	6,612	\$162,746	\$24.61
Domestic Violence Prevention	4,725	\$127,193	\$26.92
I Didn't Pay Enough Fund	456	\$14,917	\$32.71
National Guard Contributions	1,598	\$38,755	\$24.25
Neighbors Helping Neighbors	1,474	\$31,129	\$21.12
Solutions Teams Assigned to Schools	1,018	\$29,356	\$28.84
Special Olympics	2,963	\$69,785	\$23.55
Wildlife	6,514	\$161,099	\$24.73
Veterans Fund	4,194	\$121,012	\$28.85
Americans Elect Party	17	\$759	\$44.65
Democratic Party	331	\$9,647	\$29.15
Green Party	20	\$165	\$8.25
Libertarian Party	34	\$852	\$25.06
Republican Party	136	\$3,892	\$28.62

## CORPORATE INCOME TAX

### Corporate Income Tax Receipts

	September 2014	September 2013	% Change
Gross Collections	\$ 122,198,547	\$ 123,780,418	(1.3)%
Refunds	(4,549,542)	(25,870,935)	(82.4)%
<b>Net Collections</b>	<b>\$ 117,649,005</b>	<b>\$ 97,909,483</b>	<b>20.2%</b>

  

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 163,250,052	\$ 172,257,472	(5.2)%
Refunds	(19,073,196)	(38,722,953)	(50.7)%
<b>Net Collections</b>	<b>\$ 144,176,856</b>	<b>\$ 133,534,520</b>	<b>8.0%</b>

### Corporate Estimated Payments

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

<b>September 2014</b>	\$ 114,859,512	<b>Calendar Year Total</b>	\$ 397,315,201
<b>September 2013</b>	\$ 116,764,024	<b>Calendar Year Total</b>	\$ 449,195,193
<b>% Change</b>	(1.6)%	<b>% Change</b>	(11.5)%

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

Size of Payment ➔	Less than \$50,000	\$50,000 up to \$100,000	\$100,001 up to \$500,000	\$500,001 up to \$1,000,000	\$1,000,001 up to \$10,000,000	\$10,000,001 and more	Total	% chg
<b>September 2014</b>	762	133	148	16	17	0	1,076	(1.0)%
<b>September 2013</b>	799	117	133	20	18	0	1,087	
<b>CY 2014</b>	3,152	445	497	78	56	0	4,228	2.1%
<b>CY 2013</b>	3,069	427	499	69	78	0	4,142	

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	% chg
<b>September 2014</b>	\$ 8,970,421	\$ 9,424,633	\$ 32,399,263	\$ 11,735,812	\$ 38,866,821	\$ 101,396,950	(0.7)%
<b>September 2013</b>	\$ 9,919,772	\$ 8,433,481	\$ 29,015,473	\$ 14,815,750	\$ 39,912,100	\$ 102,096,576	
<b>CY 2014</b>	\$ 33,488,952	\$ 31,492,344	\$ 113,990,537	\$ 56,385,053	\$ 130,782,353	\$ 366,139,239	(9.3)%
<b>CY 2013</b>	\$ 34,788,085	\$ 29,887,605	\$ 111,448,763	\$ 49,673,950	\$ 177,910,457	\$ 403,708,860	

### 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 13/14 by corporate fiscal year. For example, in FY 13/14, 27.7% of the refund dollars paid were for corporate fiscal years ending in 2009 or before. The percentages are for refunds paid through the fiscal year.

<b>Corporate Fiscal Year-End:</b>	<b>09 &amp; Prior</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
FY 13/14	27.7%	1.9%	5.0%	59.3%	6.1%	0.0%
<b>Corporate Fiscal Year-End:</b>	<b>10 &amp; Prior</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>
FY 14/15	11.9%	3.5%	19.7%	63.1%	1.8%	0.0%

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

<b>September 2014</b>	\$ 8,442,019	<b>Calendar Year Total</b>	\$ 93,007,017
<b>September 2013</b>	\$ 5,031,827	<b>Calendar Year Total</b>	\$ 61,441,614
<b>% Change</b>	67.8%	<b>% Change</b>	51.4%

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

The Arizona Department of Revenue received 134,763 corporate returns showing a fiscal year-end of 2012. The type of return received is indicated below:

	<b>120 X (Amended)</b>	<b>120 (Regular)</b>	<b>120S (S Corp)</b>	<b>99T (Exempt Org.)</b>	<b>120 A (Short Form)</b>
#	187	34,416	87,045	891	12,224
%	0.1%	25.5%	64.6%	0.7%	9.1%

Through September 2014, 103,054 documents were received for a fiscal year-end of 2013, distributed as follows:

	<b>120 X (Amended)</b>	<b>120 (Regular)</b>	<b>120S (S Corp)</b>	<b>99T (Exempt Org.)</b>	<b>120 A (Short Form)</b>
#	91	22,246	69,460	558	10,699
%	0.1%	21.6%	67.4%	0.5%	10.4%

The figures for the 2013 returns are most meaningful when compared to 2012 returns received during the same period of time in the previous year. Through September 2013, the Department of Revenue received 98,862 documents with a fiscal year-end of 2012. Compared to 2013 documents, the Department has seen a 4.2% **increase** in the number of corporate returns processed at this point of time in the calendar year.

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

Incorporated cities and towns receive a share of net individual and corporate income tax collections, called Urban Revenue Sharing. The amount of money to be distributed during Fiscal Year 2014/15 is 15.0% of net proceeds from Fiscal Year 2012/13 income tax. Amounts returned for September 2014 are shown on Table 1 located at the end of this report.

## TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

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

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

	<b>September 2014</b>	<b>September 2013</b>	<b>% change</b>
Distribution Base	\$143,971,500	\$137,886,635	4.4%
Non Shared	\$270,546,412	\$261,987,864	3.3%
Use Tax	\$24,458,282	\$26,286,806	(7.0)%
Education Tax	\$51,095,620	\$49,847,336	2.5%
Temporary Tax <sup>1</sup>	\$199,515	\$647,826	N/A
Other Revenues	\$65,514,755	\$62,307,548	5.1%
<b>Total Collections</b>	<b>\$555,786,085</b>	<b>\$538,964,014</b>	<b>3.1%</b>

	<b>Fiscal Year Total (14/15)</b>	<b>Fiscal Year Total (13/14)</b>	<b>% change</b>
Distribution Base	\$429,500,348	\$413,508,722	3.9%
Non Shared	\$805,823,766	\$785,996,928	2.5%
Use Tax	\$74,770,373	\$76,888,356	(2.8)%
Education Tax	\$152,533,250	\$149,824,432	1.8%
Temporary Tax	\$326,901	\$4,160,975	N/A
Other Revenues	\$197,109,604	\$190,880,936	3.3%
<b>Total Collections</b>	<b>\$1,660,064,241</b>	<b>\$1,621,260,349</b>	<b>2.4%</b>

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

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

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

	<b>September 2014</b>	<b>September 2013</b>	<b>% change</b>
Retained by State	\$344,660,464	\$335,831,770	2.6%
Returned to Counties	\$58,322,855	\$55,857,876	4.4%
Returned to Cities	\$35,992,875	\$34,471,659	4.4%
Education Tax	\$51,095,620	\$49,847,336	2.5%
Temporary Tax	\$199,515	\$647,826	N/A
Other Revenues	\$65,514,755	\$62,307,548	5.1%
<b>Total Collections</b>	<b>\$555,786,085</b>	<b>\$538,964,014</b>	<b>3.1%</b>

	<b>Fiscal Year Total (14/15)</b>	<b>Fiscal Year Total (13/14)</b>	<b>% change</b>
Retained by State	\$1,028,728,809	\$1,005,504,443	2.3%
Returned to Counties	\$173,990,591	\$167,512,383	3.9%
Returned to Cities	\$107,375,087	\$103,377,181	3.9%
Education Tax	\$152,533,250	\$149,824,432	1.8%
Temporary Tax	\$326,901	\$4,160,975	N/A
Other Revenues	\$197,109,604	\$190,880,936	3.3%
<b>Total Collections</b>	<b>\$1,660,064,241</b>	<b>\$1,621,260,349</b>	<b>2.4%</b>

### **Transaction Privilege and Severance Tax Returned to Counties**

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for September 2014 is shown in the County Share column.

	<b>County Share</b>	<b>% Change</b>	<b>FYTD County Share</b>	<b>% Change</b>
Apache	\$392,748	4.8%	\$1,163,002	3.4%
Coconino	\$1,802,448	5.1%	\$5,253,907	1.4%
Cochise	\$980,149	3.2%	\$2,909,695	1.8%
Gila	\$447,257	11.6%	\$1,360,299	8.7%
Graham	\$285,523	(5.9)%	\$853,235	(3.9)%
Greenlee	\$440,409	(12.8)%	\$1,301,027	0.1%
La Paz	\$175,714	4.4%	\$538,463	1.3%
Maricopa	\$36,475,372	5.1%	\$108,975,336	4.7%
Mohave	\$1,709,960	7.5%	\$5,110,572	5.3%
Navajo	\$835,393	(7.0)%	\$2,698,768	(1.4)%
Pima	\$8,412,060	3.1%	\$24,904,707	1.8%
Pinal	\$2,368,738	3.3%	\$7,127,692	3.7%
Santa Cruz	\$356,666	3.3%	\$1,036,860	(2.3)%
Yavapai	\$2,162,886	6.3%	\$6,428,456	5.8%
Yuma	\$1,477,533	5.1%	\$4,328,572	1.8%
<b>Total</b>	<b>\$58,322,855</b>	<b>4.4%</b>	<b>\$173,990,591</b>	<b>3.9%</b>

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

	<b>Tax Rate<sup>2</sup></b>	<b>September 2014</b>	<b>% Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	5.6	\$88,514	(32.4)%	\$416,236	3.2%
Non-Metal Mining					
Oil/Gas	5.6	\$282,503	(5.0)%	\$915,157	(2.4)%
Utilities	5.6	\$55,123,954	0.0%	\$159,438,779	(0.6)%
Communications	5.6	\$10,855,577	(16.2)%	\$33,116,267	(13.4)%
Private Car/Pipelines	5.6	\$69,431	N/A	\$(377,954)	N/A
Publishing	5.6	\$377,184	(1.1)%	\$1,242,822	0.5%
Job Printing	5.6	\$1,079,539	17.1%	\$3,679,089	38.8%
Restaurants & Bars	5.6	\$48,016,076	14.8%	\$134,475,030	8.4%
Amusements	5.6	\$3,840,874	9.9%	\$12,602,737	7.6%
Commercial Lease	0	\$0	N/A	\$0	N/A
Rental of Personal					
Property	5.6	\$12,704,157	6.1%	\$39,081,020	(2.4)%
Contracting	5.6	\$49,566,212	1.2%	\$151,204,916	0.8%
Retail	5.6	\$220,652,813	3.7%	\$663,256,451	3.7%
Mining Severance	2.5	\$2,324,879	(9.7)%	\$7,452,142	23.2%
Hotel/Motel	5.5	\$8,670,847	14.9%	\$26,310,010	17.9%
Use	5.6	\$24,458,282	(7.0)%	\$74,770,373	(2.8)%
Jet Use	\$ .0305 gal	\$8,740	N/A	\$31,265	29.4%
Jet Fuel	\$ .03355 gal	\$231,572	3.0%	\$719,714	56.3%
Telecomm Devices	1.1	\$400,016	0.3%	\$1,240,810	5.9%
911 Telecomm.	\$0.2	\$1,329,246	(8.0)%	\$4,012,737	(4.7)%
911 Wireline		-	N/A	\$0	N/A
911 Wireless		-	N/A	-	N/A
E911 Wireless	0.8	\$142,399	N/A	\$410,141	N/A
<b>Total</b>		<b>\$440,222,816</b>	<b>3.0%</b>	<b>\$1,313,997,742</b>	<b>2.6%</b>

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

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

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

	<b>September 2014</b>	<b>% Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	\$1,770,289	(32.4)%	\$8,324,725	3.2%
Non-Metal Mining Oil/Gas	\$9,040,084	(5.0)%	\$29,285,033	(2.4)%
Utilities	\$1,102,479,082	0.0%	\$3,188,775,579	(0.6)%
Communications	\$217,111,545	(16.2)%	\$662,325,346	(13.4)%
Private Car/Pipelines	\$1,388,612	N/A	\$(7,559,079)	N/A
Publishing	\$7,543,683	(1.1)%	\$24,856,437	0.5%
Job Printing	\$21,590,780	17.1%	\$73,581,788	38.8%
Restaurants & Bars	\$960,321,527	14.8%	\$2,689,500,602	8.4%
Amusements	\$76,817,474	9.9%	\$252,054,733	7.6%
Commercial Lease	\$0	NA	\$0	NA
Rental of Personal Property	\$254,112,100	6.1%	\$781,648,732	(2.4)%
Contracting	\$991,324,233	1.2%	\$3,024,098,322	0.8%
Retail	\$4,413,025,311	3.7%	\$13,265,098,058	3.7%
Mining Severance	\$92,995,166	(9.7)%	\$298,085,663	23.2%
Hotel/Motel	\$157,651,763	14.9%	\$478,355,854	17.9%
Use Tax	\$492,294,544	(6.8)%	\$1,509,211,238	(2.4)%
<b>Total</b>	<b>\$8,799,466,195</b>	<b>2.9%</b>	<b>\$26,277,643,031</b>	<b>2.7%</b>

Telecommunications Devices, 911 Excise and 911 Wireless Service classifications previously listed in the collections table are not elements of calculated taxable income and therefore, are not included in the above table. Since the jet fuel use tax is a gallon age tax, this too cannot 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 September 2014 is shown on Table 2, attached to this report.

### **County Tax Collections**

The county-imposed tax collections received by the Department of Revenue during September and returned to the counties are shown on Table 3, attached to this report. The rental car surcharge in Maricopa County is \$2.50 per car and in Pima County is \$3.50 per car. The RV Surcharge in Pima County is \$0.50/day on each lease or rental of a parking space for recreational vehicles.

<sup>3</sup>These Taxable Sales figures are calculated on a per return basis, by taking collections and dividing them by the appropriate tax rate. These figures may not match other Taxable Sales figures calculated on the aggregate.

## OTHER TAXES

### Luxury Taxes

The following revenues were received from luxury taxes in September 2014. The table compares the receipts to September 2013 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	September 2014	September 2013	% Change
Spirituous	\$2,231,104	\$2,186,458	2.04 %
Vinous	\$1,115,023	\$645,159	72.83 %
Malt	\$1,296,039	\$2,626,964	(50.66) %
Cigarette*	\$23,505,253	\$23,345,803	0.68 %
Other Tobacco	\$1,509,998	\$1,653,937	(8.70) %
Tobacco Licenses	\$800	\$300	N/A %
<b>Total</b>	<b>\$29,658,217</b>	<b>\$30,458,621</b>	<b>(2.63) %</b>

	Fiscal Year (14/15)	Fiscal Year (13/14)	% Change
Spirituous	\$7,365,383	\$7,396,645	(0.42) %
Vinous	\$3,123,920	\$2,900,409	7.71 %
Malt	\$4,747,107	\$6,002,864	(20.92) %
Cigarette*	\$73,892,526	\$73,637,714	0.35 %
Other Tobacco	\$4,507,542	\$4,561,989	(1.19) %
Tobacco Licenses	\$1,750	\$1,525	14.75 %
<b>Total</b>	<b>\$93,638,228</b>	<b>\$94,501,147</b>	<b>(0.91) %</b>

\*Through September 2014, \$169,825 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:

	September 2014	Fiscal Year (14/15)
Spirituous	\$1,561,773	\$5,155,768
Vinous	\$324,010	\$1,186,776
Malt	\$278,755	\$780,978
Cigarette*	\$1,876,300	\$5,802,492
Other Tobacco	\$67,950	\$202,839
Tobacco Licenses	\$800	\$1,750
<b>Total</b>	<b>\$4,109,587</b>	<b>\$13,130,604</b>

**Other dedicated revenues from luxury taxes:**

	<b>September 2014</b>	<b>Fiscal Year (14/15)</b>
Corrections Fund	\$1,954,199	\$6,345,959
Tobacco Tax & Health Care Fund <sup>4</sup>	\$5,014,035	\$15,797,446
Tobacco Products Tax Fund <sup>5</sup>	\$7,521,053	\$23,696,170
Drug Treatment & Education Fund	\$590,169	\$1,932,362
Corrections Rev. Fund	\$235,708	\$771,934
Smoke Free Arizona Fund <sup>6</sup>	\$234,497	\$734,528
Early Childhood Development and Health Fund <sup>7</sup>	\$9,998,971	\$31,229,226

**Bingo Tax**

	<b>Monthly</b>	<b>FYTD</b>
September 2014	\$32,943	\$122,555
September 2013	\$43,004	\$122,079
<b>% change</b>	<b>NA</b>	<b>NA</b>

**Unclaimed Property**

	<b>Monthly</b>	<b>FYTD</b>
September 2014	\$2,067,931	\$7,674,693
September 2013	(\$1,692,745)	\$2,036,836
<b>% change</b>	<b>NA</b>	<b>NA</b>

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

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

<sup>4</sup> Formerly the Health Care Fund

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

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

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

**TABLE 1**  
**Urban Revenue Sharing Returned to Cities/Towns**  
**September 2014**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Scottsdale	\$2,192,983	217,385
Eagar	\$49,280	4,885	Surprise	\$1,185,513	117,517
St. Johns	\$35,106	3,480	Tempe	\$1,631,423	161,719
Springerville	\$19,782	1,961	Tolleson	\$66,026	6,545
<b><u>Cochise County</u></b>			Wickenburg	\$64,190	6,363
Benson	\$51,499	5,105	Youngtown	\$62,101	6,156
Bisbee	\$56,240	5,575	<b><u>Mohave County</u></b>		
Douglas	\$176,631	17,509	Bullhead City	\$398,880	39,540
Huachuca City	\$18,693	1,853	Colorado City	\$48,634	4,821
Sierra Vista	\$442,752	43,888	Kingman	\$283,150	28,068
Tombstone	\$15,132	1,500	Lake Havasu City	\$529,893	52,527
Willcox	\$37,900	3,757	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$50,974	5,053
Flagstaff	\$664,497	65,870	Pinetop-Lakeside	\$43,196	4,282
Fredonia*	\$15,132	1,500	Show Low	\$107,538	10,660
Page	\$73,107	7,247	Snowflake	\$56,392	5,590
Tusayan*	\$15,132	1,500	Taylor	\$41,482	4,112
Williams	\$30,496	3,023	Winslow	\$97,399	9,655
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$75,983	7,532	Marana	\$352,687	34,961
Hayden*	\$15,132	1,500	Oro Valley	\$413,719	41,011
Miami	\$18,531	1,837	Sahuarita	\$254,813	25,259
Payson	\$154,356	15,301	South Tucson	\$57,017	5,652
Star Valley	\$23,303	2,310	Tucson	\$5,246,938	520,116
Winkelman*	\$15,132	1,500	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$361,554	35,840
Pima	\$24,080	2,387	Casa Grande	\$489,985	48,571
Safford	\$96,502	9,566	Coolidge	\$119,290	11,825
Thatcher	\$49,078	4,865	Eloy	\$167,773	16,631
<b><u>Greenlee County</u></b>			Florence	\$257,607	25,536
Clifton	\$33,401	3,311	Kearny	\$19,671	1,950
Duncan*	\$15,132	1,500	Mammoth	\$15,132	1,500
<b><u>La Paz County</u></b>			Maricopa	\$438,647	43,482
Parker	\$31,101	3,083	Superior	\$28,619	2,837
Quartzsite	\$37,093	3,677	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$210,204	20,837
Avondale	\$769,090	76,238	Patagonia*	\$15,132	1,500
Buckeye	\$513,237	50,876	<b><u>Yavapai County</u></b>		
Carefree	\$33,926	3,363	Camp Verde	\$109,687	10,873
Cave Creek	\$50,591	5,015	Chino Valley	\$109,122	10,817
Chandler	\$2,384,060	236,326	Clarkdale	\$41,330	4,097
El Mirage	\$320,768	31,797	Cottonwood	\$113,641	11,265
Fountain Hills	\$226,869	22,489	Dewey-Humboldt	\$39,282	3,894
Gila Bend	\$19,389	1,922	Jerome*	\$15,132	1,500
Gilbert	\$2,101,858	208,352	Prescott	\$401,936	39,843
Glendale	\$2,287,165	226,721	Prescott Valley	\$391,636	38,822
Goodyear	\$658,495	65,275	Sedona	\$101,192	10,031
Guadalupe	\$55,716	5,523	<b><u>Yuma County</u></b>		
Litchfield Park	\$55,242	5,476	San Luis	\$281,546	27,909
Mesa	\$4,429,052	439,041	Somerton	\$144,127	14,287
Paradise Valley	\$129,328	12,820	Wellton	\$29,073	2,882
Peoria	\$1,554,210	154,065	Yuma	\$914,579	90,660
Phoenix	\$14,598,649	1,447,128	<b>TOTAL</b>	<b>\$50,744,644</b>	<b>5,030,191</b>
Queen Creek	\$265,930	26,361			

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

**TABLE 2**  
**Transaction Privilege and Severance Tax Returned to Cities/Towns**  
**September 2014**

City	Distribution	Population	City	Distribution	Population
<b><u>Apache County</u></b>			Scottsdale	\$1,557,251	217,385
Eagar	\$34,994	4,885	Surprise	\$841,841	117,517
St. Johns	\$14,048	1,961	Tempe	\$1,158,484	161,719
Springerville	\$24,929	3,480	Tolleson	\$46,886	6,545
<b><u>Cochise County</u></b>			Wickenburg	\$45,582	6,363
Benson	\$36,570	5,105	Youngtown	\$44,099	6,156
Bisbee	\$39,937	5,575	<b><u>Mohave County</u></b>		
Douglas	\$125,427	17,509	Bullhead City	\$283,247	39,540
Huachuca City	\$13,274	1,853	Colorado City	\$34,536	4,821
Sierra Vista	\$314,394	43,888	Kingman	\$201,067	28,068
Tombstone	\$9,886	1,380	Lake Havasu City	\$376,281	52,527
Willcox	\$26,913	3,757	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$36,197	5,053
Flagstaff	\$471,864	65,870	Pinetop/Lakeside	\$30,674	4,282
Fredonia	\$9,413	1,314	Show Low	\$76,364	10,660
Page	\$51,914	7,247	Snowflake	\$40,044	5,590
Tusayan	\$3,997	558	Taylor	\$29,457	4,112
Williams	\$21,655	3,023	Winslow	\$69,164	9,655
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$53,956	7,532	Marana	\$250,445	34,961
Hayden	\$4,742	662	Oro Valley	\$293,785	41,011
Miami	\$13,159	1,837	Sahuarita	\$180,944	25,259
Payson	\$109,610	15,301	South Tucson	\$40,488	5,652
Star Valley	\$16,548	2,310	Tucson	\$3,725,884	520,116
Winkelman	\$2,529	353	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$256,742	35,840
Pima	\$17,099	2,387	Casa Grande	\$347,941	48,571
Safford	\$68,527	9,566	Coolidge	\$84,709	11,825
Thatcher	\$34,851	4,865	Eloy	\$119,137	16,631
<b><u>Greenlee County</u></b>			Florence	\$182,929	25,536
Clifton	\$23,719	3,311	Kearny	\$13,969	1,950
Duncan	\$4,986	696	Mammoth	\$10,215	1,426
<b><u>La Paz County</u></b>			Maricopa	\$311,486	43,482
Parker	\$22,085	3,083	Superior	\$20,323	2,837
Quartzsite	\$26,340	3,677	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$149,267	20,837
Avondale	\$546,136	76,238	Patagonia	\$6,540	913
Buckeye	\$364,453	50,876	<b><u>Yavapai County</u></b>		
Carefree	\$24,091	3,363	Camp Verde	\$77,889	10,873
Cave Creek	\$35,925	5,015	Chino Valley	\$77,488	10,817
Chandler	\$1,692,936	236,326	Clarkdale	\$29,349	4,097
El Mirage	\$227,780	31,797	Cottonwood	\$80,698	11,265
Fountain Hills	\$161,101	22,489	Dewey-Humboldt	\$27,895	3,894
Gila Bend	\$13,768	1,922	Jerome	\$3,181	444
Gilbert	\$1,492,543	208,352	Prescott	\$285,418	39,843
Glendale	\$1,624,130	226,721	Prescott Valley	\$278,104	38,822
Goodyear	\$467,602	65,275	Sedona	\$71,858	10,031
Guadalupe	\$39,564	5,523	<b><u>Yuma County</u></b>		
Litchfield Park	\$39,228	5,476	San Luis	\$199,928	27,909
Mesa	\$3,145,098	439,041	Somerton	\$102,346	14,287
Paradise Valley	\$91,837	12,820	Wellton	\$20,645	2,882
Peoria	\$1,103,654	154,065	Yuma	\$649,449	90,660
Phoenix	\$10,366,594	1,447,128	<b>TOTAL</b>	<b>\$35,992,875</b>	<b>5,024,437</b>
Queen Creek	\$188,839	26,361			

**TABLE 3  
County Tax Collections  
September 2014**

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$116,216								
Cochise		\$583,896								
Coconino	\$330,319	\$1,322,489		\$1,320,824						
Gila		\$269,018					\$277,661			
Graham		\$164,143								
Greenlee		\$153,902								
La Paz		\$80,983	\$1	\$80,983	\$161,768					
Maricopa				\$11,080,823		\$168,709	\$30,315,261		\$2,761,662	\$1
Mohave		\$547,826								
Navajo		\$496,082								
Pima						\$65,847	\$6,096,836	\$6,971		
Pinal		\$1,105,555	\$220,712				\$1,146,215			
Santa Cruz		\$209,778		\$209,795						
Yavapai		\$1,267,977		\$633,976						
Yuma	\$256	\$895,914	\$199,981	\$895,914						