



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: July 22, 2010

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

MAY 2010 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>May 2010</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 107,589,746	\$ 1,569,520,457
Percent Change	183.8%	(3.2)%
Corporate Income Tax		
Net Collections	\$ 51,427,886	\$ 322,643,556
Percent Change	5.1%	(34.9)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 277,349,504	\$ 3,134,813,195
Percent Change	(0.6)%	(10.5)%
Total Big Three Tax Types		
Net Collections	\$ 436,367,136	\$ 5,026,977,208
Percent Change	(26.6)%	(15.3)%

December 2007 was the first month that the department used a new computer system to process individual income tax. Some of the reports necessary to provide Tax Facts information are still under development. Those sections have been pulled from this report. Once the information is available it will be sent out.

We apologize for any inconvenience this may cause.

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	May 2010	May 2009	% Change
Gross Collections	\$ 13,120,851	\$ 28,189,735	(53.5)%
Withholding	240,682,966	229,323,990	5.0%
Refunds	(93,827,019)	(158,969,050)	(41.0)%
Urban Revenue Sharing	(52,387,052)	(60,639,783)	(13.6)%
Net Collections	\$ 107,589,746	\$ 37,904,892	183.8%

	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% Change
Gross Collections	\$ 672,962,827	\$ 868,492,616	(22.5)%
Withholding	2,778,353,050	2,846,883,045	(2.4)%
Refunds	(1,305,537,843)	(1,427,068,062)	(8.5)%
Urban Revenue Sharing	(576,257,577)	(667,037,617)	(13.6)%
Net Collections	\$ 1,569,520,457	\$ 1,621,269,982	(3.2)%

Average Individual Income Tax Refund

	Average	Number
2010 CYTD	\$ 682.05	1,569,586
2009 CYTD	\$ 709.51	1,553,998
% Change	(3.87)%	1.00%

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 2008 were \$541.0 million, for an average of \$1,978. An additional \$144.6 million in estimated payments came from 2007 tax returns that applied their refunds as a 2008 estimated payment, for an average of \$2,981. Estimated payments received through May 2010 for tax year 2010 are as follows:

		Monthly	Cumulative
May 2010	140 ES Payment	\$ 7,809,798	\$ 45,678,768
May 2009	140 ES Payment	\$ 3,042,770	\$ 46,885,453
	% change	156.7%	(2.6)%
May 2010	Average Payment	\$ 1,012	\$ 742
May 2009	Average Payment	\$ 274	\$ 708
	% change	269.1%	4.8%
May 2010	Applied Refund	\$ 8,256,622	\$ 31,934,408
May 2009	Applied Refund	\$ 12,815,475	\$ 36,174,678
	% change	(35.6)%	(11.7)%
May 2010	Monthly Total	\$ 16,066,420	\$ 77,613,176
May 2009	Monthly Total	\$ 15,858,245	\$ 83,060,131
	% change	1.3%	(6.6)%

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 2008 through March 2009, \$834.6 million was received for the first quarter of 2008. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2009, which shows a decrease of 10.21% in withholding payments over the first quarter of 2008. Growth in quarters for which information is still being gathered is as follows:

2nd Quarter 2009	(9.84)%	3rd Quarter 2009	(5.97)%
4th Quarter 2009	(2.76)%	1st Quarter 2010	(1.37)%
2nd Quarter 2010	7.52%		

The current choices for withholding are 0%, 10.7%, 20.3%, 24.5%, 26.7%, 33.1% or 39.5% as the percent of federal taxes to be withheld for state taxes. The 0% option is only available to those individuals who had no liability in the prior tax year and expect no tax liability for the current year.

Clean Elections

As a result of the January 1998 voter approval of the Citizens Clean Elections, Arizona's income taxpayers can make a donation to the Citizens Clean Elections Commission through an income tax check-off or through a voluntary donation. The following is for returns filed in 2010.

	May 2010	Calendar Year Total
Check Off	\$ 464,495	\$ 5,432,525
Voluntary Donation	\$ 10,776	\$ 47,922
Number of Returns	63,297	755,976

Contributions on the Individual Income Tax Return

Through May 2010, individual income tax return filers have made the following contributions:

	Number	Amount	Average
AID to Education	1,068	\$ 87,246	\$ 81.69
Child Abuse Prevention	8,214	\$ 190,306	\$ 23.17
Domestic Violence Prevention	6,109	\$ 145,935	\$ 23.80
National Guard Contributions	2,613	\$ 62,871	\$ 24.06
Neighbors Helping Neighbors	2,239	\$ 47,943	\$ 21.41
Special Olympics	3,826	\$ 89,967	\$ 23.51
Wildlife	8,071	\$ 182,754	\$ 22.64
Veterans Fund	4,021	\$ 84,643	\$ 21.05
Democratic Party	397	\$ 13,255	\$ 33.39
Green Party	32	\$ 578	\$ 18.06
Libertarian Party	40	\$ 1,573	\$ 39.33
Republican Party	205	\$ 7,493	\$ 36.55

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	May 2010	May 2009	% Change
Gross Collections	\$ 54,199,831	\$ 53,157,064	2.0%
Refunds	\$ (2,771,945)	\$ (4,224,959)	(34.4)%
Net Collections	\$ 51,427,886	\$ 48,932,105	5.1%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 554,431,680	\$ 640,943,475	(13.5)%
Refunds	\$ (231,788,124)	\$ (145,323,237)	59.5%
Net Collections	\$ 322,643,556	\$ 495,620,238	(34.9)%

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.

May 2010	\$ 21,120,680	Calendar Year Total	\$ 138,016,680
May 2009	\$ 31,942,593	Calendar Year Total	\$ 144,370,933
% Change	(33.9)%	% Change	(4.4)%

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
May 2010	70	12	18	2	6	0	108	1.9%
May 2009	76	6	14	0	10	0	106	
CY 2010	833	142	134	30	20	0	1,159	4.5%
CY 2009	842	94	130	23	19	1	1,109	

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
May 2010	\$ 765,024	\$ 843,000	\$ 3,910,700	\$ 1,136,000	\$ 10,204,000	\$ 16,858,724	(42.2)%
May 2009	\$ 743,264	\$ 375,736	\$ 2,334,401	\$ 0	\$ 25,703,700	\$ 29,157,101	
CY 2010	\$8,609,433	\$ 9,980,054	\$ 30,488,960	\$ 21,725,154	\$ 44,215,152	\$115,018,753	(0.2)%
CY 2009	\$8,583,977	\$ 6,556,451	\$ 28,626,185	\$ 16,057,445	\$ 55,402,700	\$115,226,758	

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 08/09 by corporate fiscal year. For example, in FY 08/09, 6.2% of the refund dollars paid were for corporate fiscal years ending in 2004 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	04 & Prior	05	06	07	08	09
FY 08/09	6.2%	2.0%	4.6%	70.4%	16.6%	0.2%
Corporate Fiscal Year-End:	05 & Prior	06	07	08	09	10
FY 09/10	12.8%	4.8%	6.7%	70.7%	5.0%	0.0%

The corporate refunds shown above 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.

May 2010	\$ 690,955	Calendar Year Total	\$ 32,371,695
May 2009	\$ 3,885,129	Calendar Year Total	\$ 29,995,773
% Change	(82.2)%	% Change	7.9%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 133,808 corporate returns showing a fiscal year-end of 2008. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	216	36,016	84,601	611	12,364
%	0.2%	26.9%	63.2%	0.5%	9.2%

Through May 2010, 79,447 documents were received for a fiscal year-end of 2009, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	52	17,682	52,205	205	9,303
%	0.1%	22.3%	65.7%	0.2%	11.7%

The figures for the 2009 returns are most meaningful when compared to 2008 returns received during the same period of time in the previous year. Through May 2009, the Department of Revenue received 49,857 documents with a fiscal year-end of 2008. Compared to 2009 documents, the Department has seen a 59.3% *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 2009/10 is 15.0% of net proceeds from Fiscal Year 2007/08 income tax. Amounts returned for May 2010 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.

	May 2010	May 2009	% change
Distribution Base	\$ 120,048,938	\$ 118,830,571	1.0%
Non Shared	\$ 215,857,570	\$ 218,706,210	(1.3)%
Use Tax	\$ 20,087,055	\$ 19,198,904	4.6%
Education Tax	\$ 40,956,523	\$ 41,232,289	(0.7)%
Temporary Tax	\$ 7,230	-----	N/A
Other Revenues	\$ 53,828,681	\$ 54,243,768	(0.8)%
Total Collections	\$ 450,785,997	\$ 452,211,742	(0.3)%

	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% change
Distribution Base	\$ 1,305,884,094	\$ 1,422,109,715	(8.2)%
Non Shared	\$ 2,432,247,051	\$ 2,730,983,038	(10.9)%
Use Tax	\$ 252,166,720	\$ 279,206,754	(9.7)%
Education Tax	\$ 461,918,248	\$ 514,806,599	(10.3)%
Temporary Tax	\$ 7,230	-----	N/A
Other Revenues	\$ 592,774,635	\$ 655,344,555	(9.5)%
Total Collections	\$ 5,044,997,978	\$ 5,602,450,660	(10.0)%

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.

	May 2010	May 2009	% change
Retained by State	\$ 277,349,54	\$ 278,889,778	(0.6)%
Returned to Counties	\$ 48,631,825	\$ 48,138,264	1.0%
Returned to Cities	\$ 30,012,235	\$ 29,707,643	1.0%
Education Tax	\$ 40,956,523	\$ 41,232,289	(0.7)%
Temporary Tax	\$ 7,230	-----	N/A
Other Revenues	\$ 53,828,681	\$ 54,243,768	(0.8)%
Total Collections	\$ 450,785,997	\$ 452,211,742	(0.3)%
	Fiscal Year Total (09/10)	Fiscal Year Total (08/09)	% change
Retained by State	\$ 3,134,813,195	\$ 3,500,675,432	(10.5)%
Returned to Counties	\$ 529,013,647	\$ 576,096,646	(8.2)%
Returned to Cities	\$ 326,471,024	\$ 355,527,429	(8.2)%
Education Tax	\$ 461,918,248	\$ 514,806,599	(10.3)%
Temporary Tax	\$ 7,230	-----	N/A
Other Revenues	\$ 592,774,635	\$ 655,344,555	(9.5)%
Total Collections	\$ 5,044,997,978	\$ 5,602,450,660	(10.0)%

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 May 2010 is shown in the County Share column.

	County Share	% of Total	FYTD County Share	% Change
Apache	\$ 334,745	(11.4)%	\$ 3,705,225	(9.9)%
Coconino	\$ 1,180,870	0.3%	\$ 13,059,747	(6.7)%
Cochise	\$ 889,365	4.3%	\$ 9,704,955	(5.9)%
Gila	\$ 348,065	0.8%	\$ 3,857,112	(10.6)%
Graham	\$ 246,497	6.5%	\$ 3,052,630	5.2%
Greenlee	\$ 320,013	N/A	\$ 3,043,330	10.0%
La Paz	\$ 130,003	(0.7)%	\$ 1,518,900	(5.5)%
Maricopa	\$ 30,966,517	0.5%	\$ 335,689,547	(8.7)%
Mohave	\$ 1,440,513	(3.0)%	\$ 15,861,134	(9.5)%
Navajo	\$ 718,751	(4.5)%	\$ 8,084,913	(9.5)%
Pima	\$ 7,134,423	2.7%	\$ 77,547,033	(6.6)%
Pinal	\$ 1,591,025	0.8%	\$ 17,268,488	(9.3)%
Santa Cruz	\$ 311,541	1.2%	\$ 3,394,525	(10.1)%
Yavapai	\$ 1,741,446	2.7%	\$ 18,896,928	(7.0)%
Yuma	\$ 1,278,049	(1.0)%	\$ 14,329,178	(9.2)%
Total	\$ 48,631,825	1.0%	\$ 529,013,646	(8.2)%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	May 2010	% Change	Fiscal Year Total	% Change
Transporting	5.6	\$ 174,294	21.7%	\$ 1,839,008	3.8%
Non-Metal Mining					
Oil/Gas	3.125	\$ 301,769	(20.5)%	\$ 2,934,251	(43.4)%
Utilities	5.6	\$ 29,652,627	(1.2)%	\$ 433,380,974	1.2%
Communications	5.6	\$ 14,841,549	35.6%	\$ 167,235,291	23.8%
Private					
Car/Pipelines	5.6	\$ (37)	N/A	\$ 50,603	N/A
Publishing	5.6	\$ 474,920	(1.8)%	\$ 4,812,653	1.1%
Job Printing	5.6	\$ 1,150,049	10.8%	\$ 10,876,346	(24.3)%
Restaurants & Bars	5.6	\$ 39,815,426	4.3%	\$ 409,432,293	(1.2)%
Amusements	5.6	\$ 5,114,507	25.2%	\$ 46,726,518	(0.4)%
Commercial Lease	0	\$ (5)	N/A	\$ 6,968	N/A
Rental of Personal Property	5.6	\$ 13,370,682	(7.6)%	\$ 144,065,214	(11.9)%
Contracting	5.6	\$ 35,975,408	(19.2)%	\$ 428,290,143	(38.2)%
Retail	5.6	\$ 180,890,627	(0.1)%	\$ 1,960,797,402	(7.4)%
Mining Severance	2.5	\$ 2,882,197	N/A	\$ 26,525,090	61.3%
Timber Severance	0	\$ 1,190	N/A	\$ 1,184	N/A
Hotel/Motel	5.5	\$ 10,726,894	0.1%	\$ 102,322,991	(4.8)%
Membership					
Camping	0	\$ 400	N/A	\$ 476	(5.6)%
Use Tax	5.6	\$ 20,087,055	4.6%	\$ 252,273,683	(9.6)%
Rental Occupancy Tax	0	\$ (1,627)	N/A	\$ 1,700	(44.3)%
Jet Fuel		\$ 370,399	(21.4)%	\$ 3,846,462	6.3%
Jet Fuel Use Tax	.0305/.0105 gal	\$ 3,580	(85.7)%	\$ 823,340	28.0%
Telecomm					
Devices	----	\$ 472,710	(14.2)%	\$ 5,614,428	(2.2)%
911 Telecom.	----	\$ 1,407,895	(16.0)%	\$ 15,041,546	(7.1)%
911 Wireline	0.20/month per active service	\$ 303	N/A	\$ 63,548	N/A
911 Wireless	0.20/month per active service	\$ 368	N/A	\$ (59,359)	N/A
Total		\$ 357,713,182	0.3%	\$ 4,016,902,178	-9.8%

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 Class¹

	May 2010	% Change	Fiscal Year Total	% Change
Transporting	\$ 3,485,872	21.7%	\$ 36,794,794	3.7%
Non-Metal Mining Oil/Gas	\$ 9,656,608	(20.5)%	\$ 93,933,502	(43.5)%
Utilities	\$ 593,052,550	(1.2)%	\$ 8,669,339,572	1.1%
Communications	\$ 296,830,983	35.6%	\$ 3,345,221,157	23.8%
Private Car/Pipelines	\$ (744)	N/A	\$ 1,014,876	(81.4)%
Publishing	\$ 9,498,408	(1.8)%	\$ 96,274,625	1.0%
Job Printing	\$ 23,000,984	10.8%	\$ 217,582,375	(24.3)%
Restaurants & Bars	\$ 796,308,524	4.3%	\$ 8,189,844,261	(1.2)%
Amusements	\$ 102,290,148	25.2%	\$ 934,646,841	(0.4)%
Commercial Lease	\$ (152)	N/A	\$ 139,316	N/A
Rental of Personal Property	\$ 267,413,649	(7.6)%	\$ 2,881,856,843	(11.9)%
Contracting	\$ 719,508,151	(19.2)%	\$ 8,569,060,535	(38.2)%
Retail	\$ 3,617,812,534	(0.1)%	\$ 39,223,652,702	(7.4)%
Mining Severance	\$ 115,287,900	N/A	\$ 1,061,292,656	61.1%
Timber Severance	\$ 559	N/A	\$ 559	N/A
Hotel/Motel	\$ 195,034,428	0.1%	\$ 1,779,272,536	(9.0)%
Membership Camping	\$ 7,999	N/A	\$ 9,710	N/A
Use Tax	\$ 407,193,110	5.4%	\$ 5,067,744,522	(9.7)%
Rental Occupancy Tax	\$ (54,226)	N/A	\$ (62,113)	N/A
Total	\$ 7,156,327,284	0.5%	\$ 80,167,619,270	(9.7)%

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 May 2010 is shown on Table 3, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during May 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.

¹These 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 May 2010. The table compares the receipts to May 2009 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	May 2010	May 2009	% Change
Spirituous	\$ 2,430,092	\$ 2,212,268	9.8%
Vinous	\$ 1,183,316	\$ 838,466	41.1%
Malt	\$ 1,382,423	\$ 1,944,622	(28.9)%
Cigarette	\$ 28,245,331	\$ 26,222,259	7.7%
Other Tobacco	\$ 1,558,152	\$ 1,498,799	4.0%
Tobacco Licenses	\$ 1,325	\$ 375	N/A
Total	\$ 34,800,639	\$ 32,716,789	6.4%

	Fiscal Year (09/10)	Fiscal Year (08/09)	% Change
Spirituous	\$ 25,943,846	\$ 26,043,786	(0.4)%
Vinous	\$ 12,490,015	\$ 12,088,220	3.3%
Malt	\$ 19,765,067	\$ 21,188,544	(6.7)%
Cigarette*	\$ 287,252,339	\$ 329,168,081	(12.7)%
Other Tobacco	\$ 16,779,338	\$ 14,602,404	14.9%
Tobacco Licenses	\$ 6,800	\$ 5,000	36.0%
Total	\$ 362,237,405	\$ 403,096,035	(10.1)%

*Through May 2010, \$662,800 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:

	May 2010	Fiscal Year (09/10)
Spirituous	\$ 1,701,065	\$ 18,160,709
Vinous	\$ 295,828	\$ 3,122,498
Malt	\$ 345,606	\$ 4,941,259
Cigarette	\$ 2,534,373	\$ 23,154,802
Other Tobacco	\$ 69,862	\$ 754,467
Tobacco Licenses	\$ 1,325	\$ 46,775
Total	\$ 4,948,059	\$ 50,140,510

Other dedicated revenues from luxury taxes:

	May 2010	Fiscal Year (09/10)
Corrections Fund	\$ 2,113,924	\$ 24,930,963
Tobacco Tax & Health Care Fund ²	\$ 5,974,225	\$ 61,153,800
Tobacco Products Tax Fund ³	\$ 8,961,337	\$ 91,225,763
Drug Treatment & Education Fund	\$ 631,940	\$ 7,621,982
Corrections Rev. Fund	\$ 252,504	\$ 3,036,170
Smoke Free Arizona Fund ⁴	\$ 275,174	\$ 2,859,763
Early Childhood Development and Health Fund ⁵	\$11,643,476	\$ 121,268,452

Bingo Tax

	Monthly	FYTD
May 2010	\$ 30,770	\$ 481,514
May 2009	\$ 44,724	\$ 493,393
% change	(31.2)%	(2.4)%

Estate Tax

	Monthly	FYTD
May 2010	\$ 0	\$ 358,995
May 2009	\$ 0	\$ 210,372
% change	N/A	70.6%

Unclaimed Property

	Monthly	FYTD
May 2010	\$ 43,902,134	\$ 70,234,685
May 2009	\$ 3,563,759	\$ 26,752,599
% change	N/A	N/A

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
May 2010

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$ 949,671	88,265
Eagar	\$ 47,718	4,435	Tempe	\$ 1,783,851	165,796
St. Johns	\$ 41,585	3,865	Tolleson	\$ 69,914	6,498
Springerville	\$ 22,218	2,065	Wickenburg	\$ 65,384	6,077
<u>Cochise County</u>			Youngtown	\$ 66,310	6,163
Benson	\$ 50,999	4,740	<u>Mohave County</u>		
Bisbee	\$ 70,689	6,570	Bullhead City	\$ 411,113	38,210
Douglas	\$ 185,006	17,195	Colorado City	\$ 43,898	4,080
Huachuca City	\$ 19,690	1,830	Kingman	\$ 278,236	25,860
Sierra Vista	\$ 470,074	43,690	Lake Havasu City	\$ 574,924	53,435
Tombstone	\$ 17,323	1,610	<u>Navajo County</u>		
Willcox	\$ 41,800	3,885	Holbrook	\$ 58,369	5,425
<u>Coconino County</u>			Pinetop-Lakeside	\$ 44,813	4,165
Flagstaff	\$ 658,308	61,185	Show Low	\$ 106,356	9,885
Fredonia*	\$ 16,139	1,500	Snowflake	\$ 53,097	4,935
Page	\$ 76,499	7,110	Taylor	\$ 44,113	4,100
Williams	\$ 33,838	3,145	Winslow	\$ 105,818	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 80,641	7,495	Marana	\$ 287,543	26,725
Hayden*	\$ 16,139	1,500	Oro Valley	\$ 423,917	39,400
Miami	\$ 21,034	1,955	Sahuarita	\$ 150,523	13,990
Payson	\$ 166,016	15,430	South Tucson	\$ 60,575	5,630
Star Valley	\$ 21,583	2,006	Tucson	\$ 5,699,963	529,770
Winkelman*	\$ 16,139	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 366,570	34,070
Pima	\$ 21,389		Casa Grande	\$ 349,355	32,470
Safford	\$ 100,707	9,360	Coolidge	\$ 88,011	8,180
Thatcher	\$ 48,955	4,550	Eloy	\$ 119,697	11,125
<u>Greenlee County</u>			Florence	\$ 220,889	20,530
Clifton	\$ 27,931	2,596	Kearny	\$ 24,198	2,249
Duncan *	\$ 16,139	1,500	Mammoth	\$ 18,958	1,762
<u>La Paz County</u>			Maricopa	\$ 171,439	15,934
Parker	\$ 35,291	3,280	Superior	\$ 35,011	3,254
Quartzsite	\$ 38,734	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 234,876	21,830
Avondale	\$ 746,223	69,356	Patagonia*	\$ 16,139	1,500
Buckeye	\$ 273,351	25,406	<u>Yavapai County</u>		
Carefree	\$ 39,637	3,684	Camp Verde	\$ 115,447	10,730
Cave Creek	\$ 51,279	4,766	Chino Valley	\$ 132,609	12,325
Chandler	\$ 2,483,734	230,845	Clarkdale	\$ 39,594	3,680
El Mirage	\$ 344,954	32,061	Cottonwood	\$ 116,846	10,860
Fountain Hills	\$ 263,517	24,492	Dewey-Humboldt	\$ 43,360	4,030
Gila Bend	\$ 21,303	1,980	Jerome*	\$ 16,139	1,500
Gilbert	\$ 1,910,252	177,544	Prescott	\$ 438,657	40,770
Glendale	\$ 2,607,725	242,369	Prescott Valley	\$ 361,244	33,575
Goodyear	\$ 497,220	46,213	Sedona	\$ 117,653	10,935
Guadalupe	\$ 59,768	5,555	<u>Yuma County</u>		
Litchfield Park	\$ 48,718	4,528	San Luis	\$ 246,711	22,930
Mesa	\$ 4,821,206	448,096	Somerton	\$ 104,903	9,750
Paradise Valley	\$ 149,156	13,863	Wellton	\$ 21,196	1,970
Peoria	\$ 1,486,324	138,143	Yuma	\$ 960,871	89,306
Phoenix	\$15,878,964	1,475,834			
Queen Creek	\$ 176,603	16,414			
Scottsdale	\$ 2,525,771	234,752	TOTAL	\$52,387,052	4,867,007

*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
May 2010

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Surprise	\$ 544,542	88,265
Eagar	\$ 27,361	4,435	Tempe	\$ 1,022,861	165,796
St. Johns	\$ 12,740	2,065	Tolleson	\$ 40,089	6,498
Springerville	\$ 23,845	3,865	Wickenburg	\$ 37,491	6,077
<u>Cochise County</u>			Youngtown	\$ 38,022	6,163
Benson	\$ 29,243	4,740	<u>Mohave County</u>		
Bisbee	\$ 40,534	6,570	Bullhead City	\$ 235,733	38,210
Douglas	\$ 106,083	17,195	Colorado City	\$ 25,171	4,080
Huachuca City	\$ 11,290	1,830	Kingman	\$ 159,541	25,860
Sierra Vista	\$ 269,541	43,690	Lake Havasu City	\$ 329,662	53,435
Tombstone	\$ 9,933	1,610	<u>Navajo County</u>		
Willcox	\$ 23,968	3,885	Holbrook	\$ 33,469	5,425
<u>Coconino County</u>			Pinetop/Lakeside	\$ 25,696	4,165
Flagstaff	\$ 377,474	61,185	Show Low	\$ 60,984	9,885
Fredonia	\$ 6,848	1,110	Snowflake	\$ 30,446	4,935
Page	\$ 43,864	7,110	Taylor	\$ 25,295	4,100
Williams	\$ 19,403	3,145	Winslow	\$ 60,676	9,835
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 46,240	7,495	Marana	\$ 164,877	26,725
Hayden	\$ 5,503	892	Oro Valley	\$ 243,074	39,400
Miami	\$ 12,061	1,955	Sahuarita	\$ 86,310	13,990
Payson	\$ 95,194	15,430	South Tucson	\$ 34,734	5,630
Star Valley	\$ 12,376	2,006	Tucson	\$ 3,268,361	529,770
Winkelman	\$ 2,733	443	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 210,191	34,070
Pima	\$ 13,462	2,182	Casa Grande	\$ 200,320	32,470
Safford	\$ 57,746	9,360	Coolidge	\$ 50,466	8,180
Thatcher	\$ 28,071	4,550	Eloy	\$ 68,635	11,125
<u>Greenlee County</u>			Florence	\$ 126,658	20,530
Clifton	\$ 16,016	2,596	Kearny	\$ 13,875	2,249
Duncan	\$ 5,010	812	Mammoth	\$ 10,870	1,762
<u>La Paz County</u>			Maricopa	\$ 98,303	15,934
Parker	\$ 20,234	3,280	Superior	\$ 20,075	3,254
Quartzsite	\$ 22,210	3,600	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 134,678	21,830
Avondale	\$ 427,885	69,356	Patagonia	\$ 5,676	920
Buckeye	\$ 156,740	25,406	<u>Yavapai County</u>		
Carefree	\$ 22,728	3,684	Camp Verde	\$ 66,198	10,730
Cave Creek	\$ 29,403	4,766	Chino Valley	\$ 76,038	12,325
Chandler	\$ 1,424,174	230,845	Clarkdale	\$ 22,703	3,680
El Mirage	\$ 197,797	32,061	Cottonwood	\$ 67,000	10,860
Fountain Hills	\$ 151,101	24,492	Dewey-Humboldt	\$ 24,863	4,030
Gila Bend	\$ 12,215	1,980	Jerome	\$ 2,036	330
Gilbert	\$ 1,095,339	177,544	Prescott	\$ 251,526	40,770
Glendale	\$ 1,495,270	242,369	Prescott Valley	\$ 207,137	33,575
Goodyear	\$ 285,106	46,213	Sedona	\$ 67,462	10,935
Guadalupe	\$ 34,271	5,555	<u>Yuma County</u>		
Litchfield Park	\$ 27,935	4,528	San Luis	\$ 141,464	22,930
Mesa	\$ 2,764,482	448,096	Somerton	\$ 60,152	9,750
Paradise Valley	\$ 85,526	13,863	Wellton	\$ 12,154	1,970
Peoria	\$ 852,259	138,143	Yuma	\$ 550,964	89,306
Phoenix	\$ 9,105,004	1,475,834			
Queen Creek	\$ 101,264	16,414			
Scottsdale	\$ 1,448,278	234,752	TOTAL	\$30,012,235	4,864,696

**TABLE 4
County Tax Collections
May 2010**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 90,589							
Cochise		\$ 591,587							
Coconino		\$ 856,778	\$ 855,568					\$ 213,965	
Gila	\$ 222,187	\$ 213,984							
Graham		\$ 139,785							
Greenlee		\$ 80,216							
La Paz		\$ 71,758	\$ 71,607				\$ 2		
Maricopa	\$24,676,476		\$ 8,902,496	\$ 490,496	\$ 11				\$ 2,321,247
Mohave		\$ 459,843							
Navajo		\$ 440,658							
Pima	\$ 5,168,866			\$ 116,441		\$ 15,282			
Pinal	\$ 1,003,706	\$ 959,457					\$ 190,892		
Santa Cruz		\$ 207,025	\$ 206,795						
Yavapai		\$ 960,187	\$ 480,091						
Yuma		\$ 809,645	\$ 809,654				\$ 161,140	\$ 2,145	