



# ARIZONA DEPARTMENT OF REVENUE

## MEMORANDUM

**DATE:** September 30, 2011

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

### **MAY 2011 TAX FACTS**

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

	<u>May 2011</u>	<u>Fiscal Year Total</u>
<b>Individual Income Tax</b>		
Net Collections	\$ 201,254,519	\$ 2,116,641,539
Percent Change	87.1%	34.9%
<b>Corporate Income Tax</b>		
Net Collections	\$42,408,114	\$450,831,482
Percent Change	(17.5)%	39.7%
<b>Transaction Privilege, Severance &amp; Use Taxes</b>		
Net Collections	\$285,186,711	\$3,179,755,771
Percent Change	2.8%	1.4%
<b>Total Big Three Tax Types</b>		
Net Collections	\$528,849,344	\$5,747,228,792
Percent Change	21.1%	14.3%

## INDIVIDUAL INCOME TAX

### Individual Income Tax Receipts

	May 2011	May 2010	% Change
Gross Collections	\$ 19,620,661	\$ 13,120,851	49.5%
Withholding	290,763,817	240,682,966	20.8%
Refunds	(69,629,415)	(93,827,019)	(25.8)%
Urban Revenue Sharing	(39,500,543)	(52,387,052)	(24.6)%
<b>Net Collections</b>	<b>\$ 201,254,519</b>	<b>\$ 107,589,746</b>	<b>87.1%</b>

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% Change
Gross Collections	\$ 762,977,038	\$ 672,962,827	13.4%
Withholding	2,980,703,675	2,778,353,050	7.3%
Refunds	(1,192,533,197)	(1,305,537,783)	(8.7)%
Urban Revenue Sharing	(434,505,977)	(576,257,577)	(24.6)%
<b>Net Collections</b>	<b>\$ 2,116,641,539</b>	<b>\$ 1,569,520,517</b>	<b>34.9%</b>

### Average Individual Income Tax Refund

	Average	Number
2011 CYTD	\$572.03	1,777,501
2010 CYTD	\$686.01	1,577,930
<b>% Change</b>	<b>(16.62)%</b>	<b>12.65%</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 2009 were \$379.6 million, for an average of \$1,667. An additional \$133.8 million in estimated payments came from 2008 tax returns that applied their refunds as a 2009 estimated payment, for an average of \$2,567. Estimated payments received through May 2011 for tax year 2010 are as follows:

		Monthly	Cumulative
May 2011	140 ES Payment	\$3,481,369	\$49,521,395
May 2010	140 ES Payment	\$9,333,055	\$47,202,024
	<b>% change</b>	<b>(62.7)%</b>	<b>4.9%</b>
May 2011	Average Payment	\$1,064	\$839
May 2010	Average Payment	\$1,201	\$766
	<b>% change</b>	<b>(11.4)%</b>	<b>9.5%</b>
May 2011	Applied Refund	\$4,739,863	\$24,375,045
May 2010	Applied Refund	\$8,256,622	\$31,934,408
	<b>% change</b>	<b>(42.6)%</b>	<b>(23.7)%</b>
May 2011	Monthly Total	\$ 8,221,233	\$73,896,440
May 2010	Monthly Total	\$17,589,676	\$79,136,432
	<b>% change</b>	<b>(53.3)%</b>	<b>(6.6)%</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 2009 through March 2010, \$749.4 million was received for the first quarter of 2009. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2010, which shows a decrease of 1.45% in withholding payments over the first quarter of 2009. Growth in quarters for which information is still being gathered is as follows:

2nd Quarter 2010	1.17%	3rd Quarter 2010	6.08%
4th Quarter 2010	6.19%	1st Quarter 2011	9.28%
2nd Quarter 2011	13.99%		

Beginning July 1, 2010, the state withholding tables calculate Arizona withholding as a percentage of gross taxable wages. The withholding rates were revised effective January 1, 2011. The new 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.

### **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 individual income tax returns filed in 2011.

	<b>May 2011</b>	<b>Calendar Year Total</b>
Check Off	\$ 385,370	\$ 5,616,890
Voluntary Donation	\$ 6,438	\$ 45,437
Number of Returns	53,353	783,101

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

Through May 2011, individual income tax return filers have made the following contributions:

	<b>Number</b>	<b>Amount</b>	<b>Average</b>
Aid to Education	926	\$ 93,892	\$ 101.40
Child Abuse Prevention	7,285	\$ 159,667	\$ 21.92
Domestic Violence Prevention	5,354	\$ 121,973	\$ 22.78
I Didn't Pay Enough Fund	462	\$ 16,854	\$ 36.48
National Guard Contributions	2,130	\$ 51,942	\$ 24.39
Neighbors Helping Neighbors	1,871	\$ 34,346	\$ 18.89
Special Olympics	3,367	\$ 72,906	\$ 21.65
Wildlife	7,324	\$ 161,348	\$ 22.03
Veterans Fund	3,939	\$ 103,825	\$ 26.36
Democratic Party	305	\$ 8,510	\$ 27.90
Green Party	19	\$ 315	\$ 16.58
Libertarian Party	27	\$ 494	\$ 18.30
Republican Party	144	\$ 5,740	\$ 39.86

## CORPORATE INCOME TAX

### Corporate Income Tax Receipts

	May 2011	May 2010	% Change
Gross Collections	\$ 46,972,820	\$ 54,199,831	(13.3)%
Refunds	\$ (4,564,706)	\$ (2,771,945)	(64.7)%
<b>Net Collections</b>	<b>\$ 42,408,114</b>	<b>\$ 51,427,886</b>	<b>(17.5)%</b>
	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 544,303,042	\$ 554,431,680	(1.8)%
Refunds	\$ (93,471,560)	\$ (231,788,124)	(59.7)%
<b>Net Collections</b>	<b>\$ 450,831,482</b>	<b>\$ 322,643,556</b>	<b>39.7%</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.

May 2011	\$ 37,894,449	Calendar Year Total	\$ 160,729,357
May 2010	\$ 21,120,680	Calendar Year Total	\$ 138,016,680
% Change	79.4%	% Change	16.5%

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	% change
May 2011	83	15	21	2	9	0	130	20.4%
May 2010	70	12	18	2	6	0	108	
CY 2011	986	129	177	21	27	0	1,340	15.6%
CY 2010	833	142	134	30	20	0	1,159	

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 2011	\$ 762,875	\$ 1,095,000	\$ 4,734,190	\$ 1,225,000	\$ 24,587,000	\$ 32,404,065	92.2%
May 2010	\$ 765,024	\$ 843,000	\$ 3,910,700	\$ 1,136,000	\$ 10,204,000	\$ 16,858,724	
CY 2011	\$ 9,583,568	\$ 9,076,026	\$ 42,661,006	\$ 13,628,334	\$ 59,147,639	\$ 134,096,573	16.6%
CY 2010	\$ 8,609,433	\$ 9,980,054	\$ 30,488,960	\$ 21,725,154	\$ 44,215,152	\$ 115,018,753	

### 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 09/10 by corporate fiscal year. For example, in FY 09/10, 13.2% of the refund dollars paid were for corporate fiscal years ending in 2005 or before. The percentages are for refunds paid through the fiscal year.

<b>Corporate Fiscal Year-End:</b>	<b>05 &amp; Prior</b>	<b>06</b>	<b>07</b>	<b>08</b>	<b>09</b>	<b>10</b>
FY 09/10	13.2%	4.9%	6.7%	69.4%	5.7%	0.1%
<b>Corporate Fiscal Year-End:</b>	<b>06 &amp; Prior</b>	<b>07</b>	<b>08</b>	<b>09</b>	<b>10</b>	<b>11</b>
FY 10/11	27.9%	6.7%	5.5%	47.4%	12.4%	0.1%

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.

<b>May 2011</b>	\$ 4,359,024	<b>Calendar Year Total</b>	\$ 27,764,406
<b>May 2010</b>	\$ 690,955	<b>Calendar Year Total</b>	\$ 32,371,695
<b>% Change</b>	NA	<b>% Change</b>	(14.2)%

**Corporate Income Tax Document Count**

The Arizona Department of Revenue received 134,203 corporate returns showing a fiscal year-end of 2009. The type of return received is indicated below:

	<b>120X (amended)</b>	<b>120 (regular)</b>	<b>120S (S-corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	203	35,254	86,463	669	12,340
%	0.2%	26.1%	64.1%	0.5%	9.1%

Through May 2011, 78,268 documents were received for a fiscal year-end of 2010, distributed as follows:

	<b>120X (amended)</b>	<b>120 (regular)</b>	<b>120S (S-corp)</b>	<b>99T (exempt org.)</b>	<b>120 A (short form)</b>
#	63	18,028	50,547	158	9,472
%	0.1%	23.0%	64.6%	0.2%	12.1%

The figures for the 2010 returns are most meaningful when compared to 2009 returns received during the same period of time in the previous year. Through May 2010, the Department of Revenue received 79,447 documents with a fiscal year-end of 2009. Compared to 2010 documents, the Department has seen a 1.5% **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 2010/11 is 15.0% of net proceeds from Fiscal Year 2008/09 income tax. Amounts returned for May 2011 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 2011	May 2010	% change
Distribution Base	\$ 127,552,662	\$ 120,048,938	6.3%
Non Shared	\$ 221,024,850	\$ 215,857,570	2.4%
Use Tax	\$ 20,168,948	\$ 20,087,055	0.4%
Education Tax	\$ 43,499,418	\$ 40,956,523	6.2%
Temporary Tax	\$ 72,303,792	\$ 7,230	NA
Other Revenues	\$ 57,059,966	\$ 53,828,631	6.0%
<b>Total Collections</b>	<b>\$ 541,609,637</b>	<b>\$ 450,785,997</b>	<b>20.1%</b>

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Distribution Base	\$ 1,359,936,395	\$ 1,305,884,094	4.1%
Non Shared	\$ 2,481,594,624	\$ 2,432,247,051	2.0%
Use Tax	\$ 229,119,084	\$ 252,166,720	(9.1)%
Education Tax	\$ 471,429,159	\$ 461,918,248	2.1%
Temporary Tax	\$ 763,977,779	\$ 7,230	NA
Other Revenues	\$ 609,446,813	\$ 592,774,635	2.8%
<b>Total Collections</b>	<b>\$ 5,915,503,854</b>	<b>\$ 5,044,997,978</b>	<b>17.3%</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 is scheduled to expire on May 31, 2013. "Other" revenues are returned to the administering authority.

	May 2011	May 2010	% change
Retained by State	\$ 285,186,711	\$ 277,349,504	2.8%
Returned to Counties	\$ 51,671,584	\$ 48,631,825	6.3%
Returned to Cities	\$ 31,888,166	\$ 30,012,235	6.3%
Education Tax	\$ 43,499,418	\$ 40,956,523	6.2%
Temporary Tax	\$ 72,303,792	\$ 7,230	NA
Other Revenues	\$ 57,059,966	\$ 53,828,681	6.0%
<b>Total Collections</b>	<b>\$ 541,609,637</b>	<b>\$ 450,785,996</b>	<b>20.1%</b>

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Retained by State	\$ 3,179,755,771	\$ 3,134,813,195	1.4%
Returned to Counties	\$ 550,910,234	\$ 529,013,647	4.1%
Returned to Cities	\$ 339,984,099	\$ 326,471,024	4.1%
Education Tax	\$ 471,429,159	\$ 461,918,248	2.1%
Temporary Tax	\$ 763,977,779	\$ 7,230	NA
Other Revenues	\$ 609,446,813	\$ 592,774,635	2.8%
<b>Total Collections</b>	<b>\$ 5,915,503,854</b>	<b>\$ 5,044,997,978</b>	<b>17.3%</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 May 2011 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 344,521	2.9%	\$ 3,768,149	1.7%
Coconino	\$ 1,286,979	9.0%	\$ 13,899,624	6.4%
Cochise	\$ 924,971	4.0%	\$ 10,210,744	5.2%
Gila	\$ 377,425	8.4%	\$ 4,012,629	4.0%
Graham	\$ 280,289	13.7%	\$ 2,933,128	(3.9)%
Greenlee	\$ 362,503	13.3%	\$ 3,498,307	14.9%
La Paz	\$ 140,854	8.3%	\$ 1,575,361	3.7%
Maricopa	\$ 32,905,119	6.3%	\$ 349,295,189	4.1%
Mohave	\$ 1,449,754	0.6%	\$ 15,848,195	(0.1)%
Navajo	\$ 780,588	8.6%	\$ 8,538,184	5.6%
Pima	\$ 7,634,006	7.0%	\$ 80,866,789	4.3%
Pinal	\$ 1,634,837	2.8%	\$ 18,141,284	5.1%
Santa Cruz	\$ 333,766	7.1%	\$ 3,533,869	4.1%
Yavapai	\$ 1,853,762	6.4%	\$ 19,786,886	4.7%
Yuma	\$ 1,362,211	6.6%	\$ 15,001,896	4.7%
<b>Total</b>	<b>\$ 51,671,584</b>	<b>6.3%</b>	<b>\$ 550,910,234</b>	<b>4.1%</b>

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

	<b>Tax Rate</b>	<b>May 2011</b>	<b>% Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	6.6	\$ 208,896	8.3%	\$ 1,836,190	(1.2)%
Non-Metal Mining					
Oil/Gas	3.125	\$ 240,061	(17.1)%	\$ 2,763,081	(5.5)%
Utilities	6.6	\$ 30,607,768	3.6%	\$ 434,450,400	0.3%
Communications	6.6	\$ 1,582,488	(12.2)%	\$ 129,552,647	(15.7)%
Private					
Car/Pipelines	6.6	\$ 35,570	NA	\$ 82,318	24.7%
Publishing	6.6	\$ 480,901	(16.0)%	\$ 4,484,903	(8.5)%
Job Printing	6.6	\$ 1,198,116	(15.6)%	\$ 12,223,589	10.3%
Restaurants & Bars	6.6	\$ 42,401,619	16.8%	\$ 423,780,960	4.5%
Amusements	6.6	\$ 4,169,728	35.3%	\$ 45,721,379	3.7%
Commercial Lease	0	\$ 0	NA	\$ 63	NA
Rental of Personal					
Property	6.6	\$ 13,437,171	(2.6)%	\$ 140,131,613	(3.0)%
Contracting	6.6	\$ 31,496,414	2.6%	\$ 403,958,353	(4.4)%
Retail	6.6	\$ 200,914,218	20.0%	\$ 2,087,160,775	7.3%
Mining Severance	2.5	\$ 3,838,418	38.7%	\$ 35,672,122	35.1%
Timber Severance	0	\$ 0	NA	\$ 734	(38.0)%
Hotel/Motel	6.5	\$ 10,932,011	37.5%	\$ 102,626,509	8.8%
Membership					
Camping	0	\$ 0	NA	\$ 36	(92.4)%
Use Tax	6.6	\$ 20,168,948	(14.3)%	\$ 229,119,084	(10.4)%
Rental Occupancy					
Tax	0	\$ 3,222	60.8%	\$ 316,270	(61.3)%
Jet Fuel		\$ 465	NA	\$ 2,120	-2.3%
Jet Fuel Use Tax	.0305/.0105 gal	\$ 523,567	47.1%	\$ 4,675,329	22.1%
Telecomm					
Devices	----	\$ 639,641	30.6%	\$ 5,939,147	5.4%
911 Telecom.	----	\$ 1,397,952	(1.6)%	\$ 15,249,911	1.3%
911 Wireline	0.20/month per active service	\$ 0	NA	\$ 3,669	NA
911 Wireless	0.20/month per active service	\$ (1,416)	(57.3)%	\$ 8,074	NA
<b>Total</b>		<b>\$ 364,275,719</b>	<b>1.8%</b>	<b>\$ 4,079,759,277</b>	<b>1.7%</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.

## **Transaction Privilege and Severance Tax Taxable Sales By Class<sup>1</sup>**

	<b>May 2011</b>	<b>% Change</b>	<b>Fiscal Year Total</b>	<b>% Change</b>
Transporting	\$ 4,177,913	19.9%	\$ 36,723,823	(0.2)%
Non-Metal Mining Oil/Gas	\$ 7,681,966	(20.4)%	\$ 88,418,579	(5.9)%
Utilities	\$ 612,155,353	3.2%	\$ 8,689,008,004	0.2%
Communications	\$ 31,649,753	(89.3)%	\$ 2,591,980,156	(22.5)%
Private Car/Pipelines	\$ 711,402	NA	\$ 1,646,359	62.2%
Publishing	\$ 9,618,015	1.3%	\$ 89,698,068	(6.8)%
Job Printing	\$ 23,962,326	4.2%	\$ 244,469,747	12.4%
Restaurants & Bars	\$ 848,034,459	6.5%	\$ 8,475,519,707	3.5%
Amusements	\$ 83,395,681	(18.5)%	\$ 914,428,693	(2.2)%
Commercial Lease	\$ 0	NA	\$ 1,750	NA
Rental of Personal Property	\$ 268,743,414	0.5%	\$ 2,802,457,135	(2.8)%
Contracting	\$ 752,842,622	4.6%	\$ 8,202,026,676	(4.3)%
Retail	\$ 4,018,472,462	11.1%	\$ 41,740,926,960	6.4%
Mining Severance	\$ 153,536,712	33.2%	\$ 1,426,884,888	34.4%
Timber Severance	\$ 0	NA	\$ 345	(38.3)%
Hotel/Motel	\$ 198,763,840	1.9%	\$ 1,865,936,514	4.9%
Membership Camping	\$ 0	NA	\$ 728	(92.5)%
Use Tax	\$ 410,469,747	0.8%	\$ 4,606,182,158	(9.1)%
Rental Occupancy Tax	\$ 15,514	NA	\$ 70,665	NA
<b>Total</b>	<b>\$ 7,424,231,180</b>	<b>3.7%</b>	<b>\$ 81,776,380,955</b>	<b>2.0%</b>

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

## **Transaction Privilege and Severance Tax Returned to Cities/Towns**

The portion of transaction privilege and severance tax returned to each incorporated city or town for May 2011 is shown on Table 3, attached to this report.

## **County Tax Collections**

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

<sup>1</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 May 2011. The table compares the receipts to May and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	May 2011	May 2010	% Change
Spirituos	\$ 2,556,947	\$ 2,430,092	5.2%
Vinous	\$ 1,422,017	\$ 1,183,316	20.2%
Malt	\$ 1,767,153	\$ 1,382,423	27.8%
Cigarette	\$ 28,197,313	\$ 28,245,331	(0.2)%
Other Tobacco	\$ 1,583,117	\$ 1,558,152	1.6%
Tobacco Licenses	\$ 650	\$ 1,325	(50.9)%
<b>Total</b>	<b>\$ 35,527,197</b>	<b>\$ 34,800,639</b>	<b>2.1%</b>

	Fiscal Year (10/11)	Fiscal Year (09/10)	% Change
Spirituos	\$ 27,444,289	\$ 25,943,846	5.8%
Vinous	\$ 13,255,718	\$ 12,490,015	6.1%
Malt	\$ 19,786,459	\$ 19,765,067	0.1%
Cigarette*	\$ 283,722,101	\$ 287,252,339	(1.2)%
Other Tobacco	\$ 16,962,172	\$ 16,779,338	1.1%
Tobacco Licenses	\$ 6,760	\$ 6,800	(1.3)%
<b>Total</b>	<b>\$ 361,147,499</b>	<b>\$ 362,237,405</b>	<b>(0.3)%</b>

\*Through May 2011, \$673,200 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 2011	Fiscal Year (10/11)
Spirituos	\$ 1,789,863	\$ 19,211,002
Vinous	\$ 355,503	\$ 3,313,923
Malt	\$ 441,788	\$ 4,946,613
Cigarette	\$ 2,061,805	\$ 22,124,303
Other Tobacco	\$ 71,240	\$ 763,298
Tobacco Licenses	\$ 650	\$ 6,510
<b>Total</b>	<b>\$ 4,720,849</b>	<b>\$ 50,365,649</b>

**Other dedicated revenues from luxury taxes:**

	<b>May 2011</b>	<b>Fiscal Year (10/11)</b>
Corrections Fund	\$ 2,435,075	\$ 25,581,780
Tobacco Tax & Health Care Fund <sup>2</sup>	\$ 6,438,789	\$ 60,712,645
Tobacco Products Tax Fund <sup>3</sup>	\$ 9,658,184	\$ 91,407,898
Drug Treatment & Education Fund	\$ 753,037	\$ 7,868,693
Corrections Rev. Fund	\$ 299,950	\$ 3,136,282
Smoke Free Arizona Fund <sup>4</sup>	\$ 257,859	\$ 2,808,532
Early Childhood Development and Health Fund <sup>5</sup>	\$10,963,454	\$ 119,295,770

**Bingo Tax**

	<b>Monthly</b>	<b>FYTD</b>
May 2011	\$ 31,836	\$ 470,017
May 2010	\$ 30,770	\$ 481,514
<b>% change</b>	<b>3.5%</b>	<b>(2.38)%</b>

**Estate Tax**

	<b>Monthly</b>	<b>FYTD</b>
May 2011	\$ 0	\$ 437,372
May 2010	\$ 0	\$ 358,995
<b>% change</b>	<b>NA</b>	<b>21.8%</b>

**Unclaimed Property**

	<b>Monthly</b>	<b>FYTD</b>
May 2011	\$ 6,663,402	\$ 58,241,556
May 2010	\$ 43,902,134	\$ 70,234,685
<b>% change</b>	<b>NA</b>	<b>(17.1)%</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>2</sup> Formerly the Health Care Fund

<sup>3</sup> This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

<sup>4</sup> This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

<sup>5</sup> 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 2011**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Scottsdale	\$ 1,904,088	234,752
Eagar	\$ 35,973	4,435	Surprise	715,923	88,265
St. Johns	31,349	3,865	Tempe	1,344,782	165,796
Springerville	16,749	2,065	Tolleson	52,706	6,498
<b><u>Cochise County</u></b>			Wickenburg	49,291	6,077
Benson	\$ 38,446	4,740	Youngtown	49,988	6,163
Bisbee	53,290	6,570	<b><u>Mohave County</u></b>		
Douglas	139,470	17,195	Bullhead City	\$ 309,924	38,210
Huachuca City	14,843	1,830	Colorado City	33,093	4,080
Sierra Vista	354,372	43,690	Kingman	209,752	25,860
Tombstone	8,706	1,610	Lake Havasu City	433,415	53,435
Willcox	31,511	3,885	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$ 44,003	5,425
Flagstaff	\$ 496,275	61,185	Pinetop-Lakeside	33,783	4,165
Fredonia*	12,167	1,500	Show Low	80,178	9,885
Page	57,670	7,110	Snowflake	40,028	4,935
Tusayan*	12,167	1,500	Taylor	33,255	4,100
Williams	25,509	3,145	Winslow	79,772	9,835
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$ 60,792	7,495	Marana	\$ 216,768	26,725
Hayden*	12,167	1,500	Oro Valley	319,576	39,400
Miami	15,857	1,955	Sahuarita	113,474	13,990
Payson	125,154	15,430	South Tucson	45,665	5,630
Star Valley	16,271	2,006	Tucson	4,296,997	529,770
Winkelman*	12,167	1,500	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$ 276,344	34,070
Pima	\$ 16,133	2,182	Casa Grande	263,366	32,470
Safford	75,920	9,360	Coolidge	66,348	8,180
Thatcher	36,905	4,550	Eloy	90,236	11,125
<b><u>Greenlee County</u></b>			Florence	166,520	20,530
Clifton	\$ 21,056	2,596	Kearny	18,242	2,249
Duncan*	12,167	1,500	Mammoth	14,292	1,762
<b><u>La Paz County</u></b>			Maricopa	129,242	15,934
Parker	\$ 26,604	3,280	Superior	26,393	3,254
Quartzsite	29,200	3,600	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$ 177,064	21,830
Avondale	\$ 562,551	69,356	Patagonia*	12,167	1,500
Buckeye	206,070	25,406	<b><u>Yavapai County</u></b>		
Carefree	29,881	3,684	Camp Verde	\$ 87,032	10,730
Cave Creek	38,657	4,766	Chino Valley	99,969	12,325
Chandler	1,872,398	230,845	Clarkdale	29,849	3,680
El Mirage	260,049	32,061	Cottonwood	88,086	10,860
Fountain Hills	198,656	24,492	Dewey-Humboldt	32,688	4,030
Gila Bend	16,060	1,980	Jerome*	12,167	1,500
Gilbert	1,440,070	177,544	Prescott	330,688	40,770
Glendale	1,965,870	242,369	Prescott Valley	272,329	33,575
Goodyear	374,837	46,213	Sedona	88,694	10,935
Guadalupe	45,057	5,555	<b><u>Yuma County</u></b>		
Litchfield Park	36,727	4,528	San Luis	\$ 185,987	22,930
Mesa	3,634,535	448,096	Somerton	79,083	9,750
Paradise Valley	112,444	13,863	Wellton	15,979	1,970
Peoria	1,120,486	138,143	Yuma	724,367	89,306
Phoenix	11,970,581	1,475,834	<b>TOTAL</b>		
Queen Creek	133,135	16,414	<b>\$ 39,500,543 4,867,970</b>		

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

**TABLE 3**  
**Transaction Privilege and Severance Tax Returned to Cities/Towns**  
**May 2011**

<b>City</b>	<b>Distribution</b>	<b>Population</b>	<b>City</b>	<b>Distribution</b>	<b>Population</b>
<b><u>Apache County</u></b>			Scottsdale	\$ 1,538,627	234,752
Eagar	\$ 29,068	4,435	Surprise	578,512	88,265
St. Johns	25,332	3,865	Tempe	1,086,671	165,796
Springerville	13,535	2,065	Tolleson	42,590	6,498
<b><u>Cochise County</u></b>			Wickenburg	39,830	6,077
Benson	\$ 31,067	4,740	Youngtown	40,394	6,163
Bisbee	43,062	6,570	<b><u>Mohave County</u></b>		
Douglas	112,701	17,195	Bullhead City	\$ 250,438	38,210
Huachuca City	11,994	1,830	Colorado City	26,741	4,080
Sierra Vista	286,356	43,690	Kingman	169,493	25,860
Tombstone	10,552	1,610	Lake Havasu City	350,227	53,435
Willcox	25,463	3,885	<b><u>Navajo County</u></b>		
<b><u>Coconino County</u></b>			Holbrook	\$ 35,120	5,425
Flagstaff	\$ 401,023	61,185	Pinetop/Lakeside	26,963	4,165
Fredonia	7,275	1,110	Show Low	63,992	9,885
Page	46,601	7,110	Snowflake	31,948	4,935
Tusayan	3,657	558	Taylor	26,542	4,100
Williams	20,613	3,145	Winslow	63,669	9,835
<b><u>Gila County</u></b>			<b><u>Pima County</u></b>		
Globe	\$ 49,124	7,495	Marana	\$ 175,163	26,725
Hayden	5,846	892	Oro Valley	258,238	39,400
Miami	12,814	1,955	Sahuarita	91,694	13,990
Payson	101,132	15,430	South Tucson	36,901	5,630
Star Valley	13,148	2,006	Tucson	3,472,253	529,770
Winkelman	2,904	443	<b><u>Pinal County</u></b>		
<b><u>Graham County</u></b>			Apache Junction	\$ 223,304	34,070
Pima	\$ 14,301	2,182	Casa Grande	212,817	32,470
Safford	61,348	9,360	Coolidge	53,614	8,180
Thatcher	29,822	4,550	Eloy	72,916	11,125
<b><u>Greenlee County</u></b>			Florence	134,559	20,530
Clifton	\$ 17,015	2,596	Kearny	14,741	2,249
Duncan	5,322	812	Mammoth	11,549	1,762
<b><u>La Paz County</u></b>			Maricopa	104,436	15,934
Parker	\$ 21,498	3,280	Superior	21,328	3,254
Quartzsite	23,595	3,600	<b><u>Santa Cruz County</u></b>		
<b><u>Maricopa County</u></b>			Nogales	\$ 143,080	21,830
Avondale	\$ 454,578	69,356	Patagonia	\$6,030	920
Buckeye	166,518	25,406	<b><u>Yavapai County</u></b>		
Carefree	24,146	3,684	Camp Verde	\$ 70,327	10,730
Cave Creek	31,238	4,766	Chino Valley	80,781	12,325
Chandler	1,513,019	230,845	Clarkdale	24,120	3,680
El Mirage	210,136	32,061	Cottonwood	71,179	10,860
Fountain Hills	160,527	24,492	Dewey-Humboldt	26,414	4,030
Gila Bend	12,977	1,980	Jerome	2,163	330
Gilbert	1,163,670	177,544	Prescott	267,217	40,770
Glendale	1,588,551	242,369	Prescott Valley	220,059	33,575
Goodyear	302,892	46,213	Sedona	71,671	10,935
Guadalupe	36,409	5,555	<b><u>Yuma County</u></b>		
Litchfield Park	29,678	4,528	San Luis	\$ 150,289	22,930
Mesa	2,936,940	448,096	Somerton	63,904	9,750
Paradise Valley	90,862	13,863	Wellton	12,912	1,970
Peoria	905,426	138,143	Yuma	585,335	89,306
Phoenix	9,673,007	1,475,834	<b>TOTAL</b>		
Queen Creek	107,582	16,414	<b>\$ 31,888,166</b>	<b>4,865,254</b>	

**TABLE 4  
County Tax Collections  
May 2011**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 68,598							
Cochise		\$ 578,583							
Coconino		\$ 863,479	\$ 863,064					\$ 215,623	
Gila	\$ 219,055	\$ 212,509							
Graham		\$ 146,454							
Greenlee		\$ 92,691							
La Paz		\$ 78,608	\$ 78,608				\$ (1)		
Maricopa	\$ 26,581,461		\$ 9,677,083	\$ 486,651					\$ 2,197,486
Mohave		\$ 453,940							
Navajo		\$ 469,332							
Pima	\$ 5,350,084			\$ 130,353		\$ 10,393			
Pinal	\$ 1,019,687	\$ 986,623					\$ 195,813		
Santa Cruz		\$ 228,292	\$ 228,207						
Yavapai		\$ 980,856	\$ 490,424						
Yuma		\$ 865,409	\$ 865,405				\$ 172,084	\$ 2,633	