



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: January 9, 2012

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

OCTOBER 2011 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>October 2011</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ 226,743,373	\$ 971,158,443
Percent Change	38.0%	17.3%
Corporate Income Tax		
Net Collections	\$ 25,252,509	\$ 202,120,502
Percent Change	27.1%	12.7%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 303,972,395	\$ 1,205,877,653
Percent Change	7.7%	7.3%
Total Big Three Tax Types		
Net Collections	\$ 555,968,277	\$ 2,379,156,598
Percent Change	19.2%	11.6%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	October 2011	October 2010	% Change
Gross Collections	\$ 45,963,834	\$ 34,496,790	33.2%
Withholding	283,214,901	262,500,758	7.9%
Refunds	(64,441,742)	(93,173,326)	(30.8)%
Urban Revenue Sharing	(35,368,620)	(39,500,543)	(10.5)%
Job Creation	(2,625,000)	0	N/A
Net Collections	\$ 226,743,373	\$ 164,323,679	38.0%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% Change
Gross Collections	\$ 165,374,788	\$ 137,835,014	20.0%
Withholding	1,071,833,706	1,012,206,914	5.9%
Refunds	(114,075,570)	(164,298,106)	(30.6)%
Urban Revenue Sharing	(141,474,481)	(158,002,173)	(10.5)%
Job Creation	(10,500,000)	0	N/A
Net Collections	\$ 971,158,443	\$ 827,741,648	17.3%

Average Individual Income Tax Refund

	Average	Number
2011 CYTD	\$ 606.07	1,926,887
2010 CYTD	\$ 750.84	1,722,552
% Change	(19.28)%	11.86%

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 October 2011 for tax year 2011 are as follows:

		Monthly	Cumulative
October 2011	140 ES Payment	\$ 8,673,911	\$ 212,931,029
October 2010	140 ES Payment	\$ 8,717,382	\$ 192,019,837
	% change	(0.5)%	10.9%
October 2011	Average Payment	\$640	\$1,304
October 2010	Average Payment	\$685	\$1,209
	% change	(6.6)%	7.9%
October 2011	Applied Refund	\$ 54,378,599	\$ 95,706,158
October 2010	Applied Refund	\$ 58,118,480	\$ 109,521,092
	% change	(6.4)%	(12.6)%
October 2011	Monthly Total	\$ 63,052,510	\$ 308,637,188
October 2010	Monthly Total	\$ 66,835,862	\$ 301,540,929
	% change	(5.7)%	2.4%

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 2010 through March 2011, \$738.6 million was received for the first quarter of 2010. The latest complete quarter (15 months of information has been compiled) is the third quarter of 2010, which shows an increase of 5.71% in withholding payments over the third quarter of 2009. Growth in quarters for which information is still being gathered is as follows:

4th Quarter 2010	6.20%	1st Quarter 2011	9.36%
2nd Quarter 2011	13.51%	3rd Quarter 2011	6.12%
4th Quarter 2011	(7.10)%		

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.

	October 2011	Calendar Year Total
Check Off	\$ 226,795	\$ 6,106,090
Voluntary Donation	\$ 2,248	\$ 48,573
Number of Returns	28,426	846,084

Contributions on the Individual Income Tax Return

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

	Number	Amount	Average
Aid to Education	979	\$ 85,618	\$ 87.45
Child Abuse Prevention	7,674	\$ 170,028	\$ 22.16
Domestic Violence Prevention	5,647	\$ 130,774	\$ 23.16
I Didn't Pay Enough Fund	496	\$ 17,633	\$ 35.55
National Guard Contributions	2,283	\$ 54,539	\$ 23.89
Neighbors Helping Neighbors	1,997	\$ 37,413	\$ 18.73
Special Olympics	3,567	\$ 78,819	\$ 22.10
Wildlife	7,971	\$ 170,412	\$ 21.38
Veterans Fund	4,166	\$ 106,872	\$ 25.65
Democratic Party	324	\$ 9,042	\$ 27.91
Green Party	20	\$ 365	\$ 18.25
Libertarian Party	29	\$ 547	\$ 18.86
Republican Party	161	\$ 10,377	\$ 64.45

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	October 2011	October 2010	% Change
Gross Collections	\$ 37,655,035	\$ 31,026,633	21.4%
Refunds	\$ (12,402,526)	\$ (11,166,188)	11.1%
Net Collections	\$ 25,252,509	\$ 19,860,444	27.1%
	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 231,791,269	\$ 208,394,957	11.2%
Refunds	\$ (29,670,766)	\$ (28,994,753)	2.3%
Net Collections	\$ 202,120,502	\$ 179,400,204	12.7%

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.

October 2011	\$ 26,453,405	Calendar Year Total	\$ 441,095,620
October 2010	\$ 22,709,944	Calendar Year Total	\$ 403,729,799
% Change	16.5%	% Change	9.3%

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
October 2011	156	18	25	3	5	0	207	13.7%
October 2010	133	18	21	5	5	0	182	
CY 2011	2,672	368	472	67	71	0	3,650	15.9%
CY 2010	2,235	366	406	81	62	0	3,150	

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
October 2011	\$ 1,385,420	\$ 1,240,755	\$ 6,531,600	\$ 2,211,000	\$ 13,216,000	\$ 24,584,775	20.5%
October 2010	\$ 1,079,752	\$ 1,319,475	\$ 4,395,845	\$ 3,969,000	\$ 9,634,000	\$ 20,398,072	
CY 2011	\$ 28,617,866	\$ 26,063,425	\$ 110,569,150	\$ 46,542,396	\$ 159,470,139	\$ 371,262,976	10.7%
CY 2010	\$ 24,147,971	\$ 25,574,755	\$ 92,779,502	\$ 57,317,712	\$ 135,473,948	\$ 335,293,888	

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 10/11 by corporate fiscal year. For example, in FY 10/11, 29.6% of the refund dollars paid were for corporate fiscal years ending in 2006 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	06 & Prior	07	08	09	10	11
FY 10/11	29.6%	6.6%	5.4%	45.2%	12.7%	0.5%
Corporate Fiscal Year-End:	07 & Prior	08	09	10	11	12
FY 11/12	23.2%	2.7%	19.8%	50.3%	4.0%	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.

October 2011	\$ 39,327,009	Calendar Year Total	\$
			126,636,040
October 2010	\$ 41,645,031	Calendar Year Total	\$
			147,321,069
% Change	(5.6)%	% Change	(14.0)%

Corporate Income Tax Document Count

The Arizona Department of Revenue received 136,427 corporate returns showing a fiscal year-end of 2009. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	225	35,742	87,328	677	12,455
%	0.2%	26.2%	64.0%	0.5%	9.1%

Through October 2011, 127,648 documents were received for a fiscal year-end of 2010, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	149	32,139	82,901	449	12,010
%	0.1%	25.2%	64.9%	0.4%	9.4%

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 October 2010, the Department of Revenue received 127,200 documents with a fiscal year-end of 2009. Compared to 2010 documents, the Department has seen a 0.4% **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 2011/12 is 15.0% of net proceeds from Fiscal Year 2009/10 income tax. Amounts returned for October 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.

	October 2011	October 2010	% change
Distribution Base	\$ 126,729,204	\$ 117,451,439	7.9%
Non Shared	\$ 239,364,182	\$ 223,050,010	7.3%
Use Tax	\$ 20,899,310	\$ 18,618,977	12.2%
Education Tax	\$ 44,738,498	\$ 41,749,387	7.2%
Temporary Tax	\$ 74,682,481	\$ 66,278,389	12.7%
Other Revenues	\$ 56,953,859	\$ 52,963,576	7.5%
Total Collections	\$ 563,367,534	\$ 520,111,778	8.3%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Distribution Base	\$ 500,013,185	\$ 461,464,890	8.4%
Non Shared	\$ 939,605,857	\$ 877,557,415	7.1%
Use Tax	\$ 93,817,248	\$ 87,103,779	7.7%
Education Tax	\$ 178,221,079	\$ 166,003,568	7.4%
Temporary Tax	\$ 296,370,697	\$ 261,254,573	13.4%
Other Revenues	\$ 224,474,263	\$ 209,665,593	7.1%
Total Collections	\$ 2,232,502,330	\$ 2,063,049,818	8.2%

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.

	October 2011	October 2010	% change
Retained by State	\$ 303,972,395	\$ 282,177,988	7.7%
Returned to Counties	\$ 51,338,001	\$ 47,579,578	7.9%
Returned to Cities	\$ 31,682,301	\$ 29,362,860	7.9%
Education Tax	\$ 44,738,498	\$ 41,749,387	7.2%
Temporary Tax	\$ 74,682,481	\$ 66,278,389	12.7%
Other Revenues	\$ 56,953,859	\$ 52,963,576	7.5%
Total Collections	\$ 563,367,534	\$ 520,111,778	8.3%

	Fiscal Year Total (10/11)	Fiscal Year Total (09/10)	% change
Retained by State	\$ 1,205,877,653	\$ 1,123,820,435	7.3%
Returned to Counties	\$ 202,555,341	\$ 186,939,427	8.4%
Returned to Cities	\$ 125,003,296	\$ 115,366,223	8.4%
Education Tax	\$ 178,221,079	\$ 166,003,568	7.4%
Temporary Tax	\$ 296,370,697	\$ 261,254,573	13.4%
Other Revenues	\$ 224,474,263	\$ 209,665,593	7.1%
Total Collections	\$ 2,232,502,330	\$ 2,063,049,818	8.2%

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 October 2011 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 344,865	3.3%	\$ 1,360,897	7.9%
Coconino	\$ 1,524,755	16.5%	\$ 5,839,544	10.7%
Cochise	\$ 881,934	2.6%	\$ 3,506,060	1.6%
Gila	\$ 379,691	6.6%	\$ 1,511,464	6.8%
Graham	\$ 276,526	17.0%	\$ 1,127,328	16.7%
Greenlee	\$ 363,419	21.7%	\$ 1,546,146	38.4%
La Paz	\$ 143,689	13.7%	\$ 552,993	10.6%
Maricopa	\$ 31,998,769	6.1%	\$ 126,640,688	7.4%
Mohave	\$ 1,433,394	0.8%	\$ 5,490,356	(2.2)%
Navajo	\$ 807,489	4.1%	\$ 3,253,523	5.3%
Pima	\$ 7,472,703	8.2%	\$ 29,374,312	7.1%
Pinal	\$ 2,154,492	41.9%	\$ 8,450,903	40.4%
Santa Cruz	\$ 317,331	8.4%	\$ 1,277,170	8.6%
Yavapai	\$ 1,898,210	9.8%	\$ 7,458,918	9.3%
Yuma	\$ 1,340,733	6.9%	\$ 5,165,039	6.7%
Total	\$ 51,338,001	7.9%	\$ 202,555,341	8.4%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	October 2011	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 240,967	90.1%	\$ 897,754	47.0%
Non-Metal Mining					
Oil/Gas	3.125	\$ 267,816	(7.9)%	\$ 1,215,090	9.5%
Utilities	6.6	\$ 52,576,772	6.1%	\$ 199,337,560	2.1%
Communications	6.6	\$ 12,739,139	(4.5)%	\$ 51,214,480	0.3%
Private					
Car/Pipelines	6.6	\$ 3,489	(67.4)%	\$ 19,097	(24.5)%
Publishing	6.6	\$ 347,661	2.8%	\$ 1,459,196	(2.6)%
Job Printing	6.6	\$ 1,014,466	(16.9)%	\$ 3,891,383	(8.4)%
Restaurants & Bars	6.6	\$ 37,917,223	8.2%	\$ 151,048,023	8.3%
Amusements	6.6	\$ 2,753,159	(4.8)%	\$ 15,085,541	13.0%
Commercial Lease	0	\$ -	NA	\$ -	NA
Rental of Personal Property	6.6	\$ 12,686,220	5.6%	\$ 49,366,369	1.1%
Contracting	6.6	\$ 42,826,060	13.0%	\$ 168,042,040	11.6%
Retail	6.6	\$ 190,667,250	7.8%	\$ 748,398,177	8.1%
Mining Severance	2.5	\$ 3,465,022	33.1%	\$ 15,854,638	69.8%
Timber Severance	0	\$ -	NA	\$ -	NA
Hotel/Motel	6.5	\$ 8,351,163	7.1%	\$ 31,784,868	7.5%
Membership					
Camping	0	\$ -	NA	\$ -	NA
Use Tax	6.6	\$ 20,899,310	12.2%	\$ 93,817,249	7.7%
Rental Occupancy Tax	0	\$ 0	NA	\$ 27,960	NA
Jet Fuel		\$ 259,649	(23.3)%	\$ (75)	NA
Jet Fuel Use Tax	\$.0305/.0105 gal	\$ 13,473	NA	\$ 1,173,280	(24.5)%
Telecomm					
Devices	----	\$ 402,731	(8.5)%	\$ 1,695,291	(6.7)%
911 Telecom.	----	\$ 1,356,787	1.2%	\$ 5,442,262	1.5%
911 Wireline	\$0.20/month per active service	\$ -	NA	\$ (780)	NA
911 Wireless	\$0.20/month per active service	(0)	NA	\$ 71	NA
Total		\$ 388,788,357	7.8%	\$ 1,539,769,474	7.4%

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

	October 2011	% Change	Fiscal Year Total	% Change
Transporting	\$ 4,819,336	68.0%	\$ 18,011,601	46.4%
Non-Metal Mining Oil/Gas	\$ 8,570,115	8.2%	\$ 38,882,887	15.0%
Utilities	\$ 1,051,535,449	20.3%	\$ 3,986,751,202	0.8%
Communications	\$ 254,782,775	(2.2)%	\$ 1,024,289,595	0.8%
Private Car/Pipelines	\$ 69,771	(77.8)%	\$ 381,934	(56.6)%
Publishing	\$ 6,953,220	(14.3)%	\$ 29,183,921	(8.1)%
Job Printing	\$ 20,289,319	(5.0)%	\$ 77,827,670	(7.7)%
Restaurants & Bars	\$ 758,343,549	(0.1)%	\$ 3,020,960,836	6.4%
Amusements	\$ 55,063,187	(16.7)%	\$ 301,710,821	16.2%
Commercial Lease	\$ 0	NA	\$ 0	NA
Rental of Personal Property	\$ 253,805,791	1.7%	\$ 987,408,766	1.3%
Contracting	\$ 856,521,191	2.6%	\$ 3,360,883,443	9.9%
Retail	\$ 3,813,345,786	12.4%	\$ 14,967,954,365	9.5%
Mining Severance	\$ 138,600,866	8.6%	\$ 634,185,514	55.1%
Timber Severance	\$ 0	NA	\$ 0	NA
Hotel/Motel	\$ 151,839,336	(12.8)%	\$ 577,906,244	1.8%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 418,009,969	(18.5)%	\$ 1,879,765,387	2.5%
Rental Occupancy Tax	\$ 1	NA	\$ (2,493)	NA
Total	\$ 7,792,549,660	6.8%	\$ 30,906,101,693	7.5%

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 October 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.

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 October 2011. The table compares the receipts to September and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	October 2011	October 2010	% Change
Spirituos	\$ 3,244,518	\$ 2,163,902	49.9%
Vinous	\$ 1,413,122	\$ 1,072,455	31.8%
Malt	\$ 1,887,333	\$ 1,784,187	5.8%
Cigarette	\$ 24,523,337	\$ 24,478,482	0.2%
Other Tobacco	\$ 1,842,637	\$ 1,404,528	31.2%
Tobacco Licenses	\$ 875	\$ 300	NA
Total	\$ 32,911,822	\$ 30,903,854	6.5%

	Fiscal Year (11/12)	Fiscal Year (10/11)	% Change
Spirituos	\$ 10,791,132	\$ 7,909,941	36.4%
Vinous	\$ 4,750,625	\$ 3,582,442	32.6%
Malt	\$ 7,157,364	\$ 7,215,575	(0.8)%
Cigarette*	\$ 103,962,502	\$ 102,323,547	1.6%
Other Tobacco	\$ 6,577,105	\$ 5,607,741	17.3%
Tobacco Licenses	\$ 2,550	\$ 2,110	20.9%
Total	\$ 133,241,278	\$ 126,641,356	5.2%

*Through October 2011, \$339,800 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:

	October 2011	Fiscal Year (11/12)
Spirituos	\$ 2,271,163	\$ 7,553,792
Vinous	\$ 353,280	\$ 1,187,655
Malt	\$ 471,833	\$ 1,789,340
Cigarette	\$ (781,316)	\$ 5,708,438
Other Tobacco	\$ 82,919	\$ 295,970
Tobacco Licenses	\$ 875	\$ 2,475
Total	\$ 2,398,754	\$ 16,537,670

Other dedicated revenues from luxury taxes:

	October 2011	Fiscal Year (11/12)
Corrections Fund	\$ 2,654,069	\$ 9,487,698
Tobacco Tax & Health Care Fund ²	\$ 5,920,473	\$ 22,481,328
Tobacco Products Tax Fund ³	\$ 8,880,711	\$ 33,721,993
Drug Treatment & Education Fund	\$ 821,198	\$ 2,898,817
Corrections Rev. Fund	\$ 328,367	\$ 1,157,293
Smoke Free Arizona Fund ⁴	\$ 272,019	\$ 1,079,507
Early Childhood Development and Health Fund ⁵	\$11,636,232	\$ 45,876,895

Bingo Tax

	Monthly	FYTD
October 2011	\$ 50,791	\$ 162,861
October 2010	\$ 51,605	\$ 163,403
% change	(1.6)%	(1.6)%

Estate Tax

	Monthly	FYTD
October 2011	\$ 173	\$ 200,825
October 2010	\$ 0	\$ 437,372
% change	NA	(54.1)%

Unclaimed Property

	Monthly	FYTD
October 2011	\$ 16,268,452	\$ 17,232,583
October 2010	\$ 25,581,899	\$ 27,260,374
% change	(36.4)%	(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
October 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,529,018	217,385
Eagar	\$ 34,360	4,885	Surprise	\$ 826,578	117,517
St. Johns	\$ 24,477	3,480	Tempe	\$ 1,137,481	161,719
Springerville	\$ 13,793	1,961	Tolleson	\$ 46,035	6,545
<u>Cochise County</u>			Wickenburg	\$ 44,755	6,363
Benson	\$ 35,907	5,105	Youngtown	\$ 43,299	6,156
Bisbee	\$ 39,213	5,575	<u>Mohave County</u>		
Douglas	\$ 122,231	17,378	Bullhead City	\$ 278,112	39,540
Huachuca City	\$ 13,033	1,853	Colorado City	\$ 33,909	4,821
Sierra Vista	\$ 308,694	43,888	Kingman	\$ 197,421	28,068
Tombstone	\$ 10,551	1,500	Lake Havasu City	\$ 369,458	52,527
Willcox	\$ 26,426	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 35,541	5,053
Flagstaff	\$ 463,309	65,870	Pinetop-Lakeside	\$ 30,118	4,282
Fredonia*	\$ 10,551	1,500	Show Low	\$ 74,979	10,660
Page	\$ 50,973	7,247	Snowflake	\$ 39,318	5,590
Tusayan*	\$ 10,551	1,500	Taylor	\$ 28,923	4,112
Williams	\$ 21,263	3,145	Winslow	\$ 67,910	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 52,978	7,532	Marana	\$ 245,905	34,961
Hayden*	\$ 10,551	1,500	Oro Valley	\$ 288,458	41,011
Miami	\$ 12,921	1,837	Sahuarita	\$ 177,664	25,259
Payson	\$ 107,622	15,301	South Tucson	\$ 39,754	5,652
Star Valley	\$ 16,248	2,310	Tucson	\$ 3,658,332	520,116
Winkelman*	\$ 10,551	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 252,087	35,840
Pima	\$ 16,789	2,387	Casa Grande	\$ 341,633	48,571
Safford	\$ 67,284	9,566	Coolidge	\$ 83,173	11,825
Thatcher	\$ 34,219	4,865	Eloy	\$ 116,977	16,631
<u>Greenlee County</u>			Florence	\$ 179,612	25,536
Clifton	\$ 23,289	3,311	Kearny	\$ 13,716	1,950
Duncan*	\$ 10,551	1,500	Mammoth	\$ 10,551	1,500
<u>La Paz County</u>			Maricopa	\$ 305,839	43,482
Parker	\$ 21,685	3,083	Superior	\$ 19,955	2,837
Quartzsite	\$ 25,863	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 146,561	20,837
Avondale	\$ 536,234	76,238	Patagonia*	\$ 10,551	1,500
Buckeye	\$ 357,846	50,876	<u>Yavapai County</u>		
Carefree	\$ 23,654	3,363	Camp Verde	\$ 76,477	10,873
Cave Creek	\$ 35,274	5,015	Chino Valley	\$ 76,083	10,817
Chandler	\$ 1,660,815	236,123	Clarkdale	\$ 28,817	4,097
El Mirage	\$ 223,650	31,797	Cottonwood	\$ 79,234	11,265
Fountain Hills	\$ 158,181	22,489	Dewey-Humboldt	\$ 27,389	3,894
Gila Bend	\$ 13,519	1,922	Jerome*	\$ 10,551	1,500
Gilbert	\$ 1,466,193	208,453	Prescott	\$ 280,243	39,843
Glendale	\$ 1,594,684	226,721	Prescott Valley	\$ 273,062	38,822
Goodyear	\$ 459,124	65,275	Sedona	\$ 70,555	10,031
Guadalupe	\$ 38,847	5,523	<u>Yuma County</u>		
Litchfield Park	\$ 38,516	5,476	San Luis	\$ 179,394	25,505
Mesa	\$ 3,088,076	439,041	Somerton	\$ 100,490	14,287
Paradise Valley	\$ 90,172	12,820	Wellton	\$ 20,271	2,882
Peoria	\$ 1,083,645	154,065	Yuma	\$ 654,583	93,064
Phoenix	\$ 10,168,121	1,445,632	TOTAL	\$ 35,368,620	5,028,462
Queen Creek	\$ 185,415	26,361			

*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
October 2011

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,371,224	217,385
Eagar	\$ 30,814	4,885	Surprise	\$ 741,275	117,517
St. Johns	\$ 12,370	3,480	Tempe	\$ 1,020,093	161,719
Springerville	\$ 21,951	1,961	Tolleson	\$ 41,285	6,545
<u>Cochise County</u>			Wickenburg	\$ 40,137	6,363
Benson	\$ 32,201	5,105	Youngtown	\$ 38,831	6,156
Bisbee	\$ 35,166	5,575	<u>Mohave County</u>		
Douglas	\$ 109,617	17,378	Bullhead City	\$ 249,411	39,540
Huachuca City	\$ 11,688	1,853	Colorado City	\$ 30,410	4,821
Sierra Vista	\$ 276,837	43,888	Kingman	\$ 177,048	28,068
Tombstone	\$ 8,705	1,380	Lake Havasu City	\$ 331,330	52,527
Willcox	\$ 23,698	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$ 31,873	5,053
Flagstaff	\$ 415,496	65,870	Pinetop/Lakeside	\$ 27,010	4,282
Fredonia	\$ 8,288	1,314	Show Low	\$ 67,241	10,660
Page	\$ 45,713	7,247	Snowflake	\$ 35,261	5,590
Tusayan	\$ 3,520	558	Taylor	\$ 25,938	4,112
Williams	\$ 19,069	3,023	Winslow	\$ 60,902	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$ 47,510	7,532	Marana	\$ 220,527	34,961
Hayden	\$ 4,176	662	Oro Valley	\$ 258,690	41,011
Miami	\$ 11,587	1,837	Sahuarita	\$ 159,329	25,259
Payson	\$ 96,516	15,301	South Tucson	\$ 35,652	5,652
Star Valley	\$ 14,571	2,310	Tucson	\$ 3,280,794	520,116
Winkelman	\$ 2,227	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$ 226,072	35,840
Pima	\$ 15,057	2,387	Casa Grande	\$ 306,377	48,571
Safford	\$ 60,341	9,566	Coolidge	\$ 74,590	11,825
Thatcher	\$ 30,688	4,865	Eloy	\$ 104,905	16,631
<u>Greenlee County</u>			Florence	\$ 161,076	25,536
Clifton	\$ 20,885	3,311	Kearny	\$ 12,300	1,950
Duncan	\$ 4,390	696	Mammoth	\$ 8,995	1,426
<u>La Paz County</u>			Maricopa	\$ 274,276	43,482
Parker	\$ 19,447	3,083	Superior	\$ 17,895	2,837
Quartzsite	\$ 23,194	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$ 131,436	20,837
Avondale	\$ 480,895	76,238	Patagonia	\$ 5,759	913
Buckeye	\$ 320,916	50,876	<u>Yavapai County</u>		
Carefree	\$ 21,213	3,363	Camp Verde	\$ 68,585	10,873
Cave Creek	\$ 31,634	5,015	Chino Valley	\$ 68,232	10,817
Chandler	\$ 1,489,420	236,123	Clarkdale	\$ 25,843	4,097
El Mirage	\$ 200,570	31,797	Cottonwood	\$ 71,058	11,265
Fountain Hills	\$ 141,856	22,489	Dewey-Humboldt	\$ 24,563	3,894
Gila Bend	\$ 12,124	1,922	Jerome	\$ 2,801	444
Gilbert	\$ 1,314,882	208,453	Prescott	\$ 251,322	39,843
Glendale	\$ 1,430,114	226,721	Prescott Valley	\$ 244,882	38,822
Goodyear	\$ 411,742	65,275	Sedona	\$ 63,274	10,031
Guadalupe	\$ 34,838	5,523	<u>Yuma County</u>		
Litchfield Park	\$ 34,542	5,476	San Luis	\$ 160,881	25,505
Mesa	\$ 2,769,388	439,041	Somerton	\$ 90,120	14,287
Paradise Valley	\$ 80,866	12,820	Wellton	\$ 18,179	2,882
Peoria	\$ 971,813	154,065	Yuma	\$ 587,030	93,064
Phoenix	\$ 9,118,776	1,445,632	TOTAL		
Queen Creek	\$ 166,280	26,361	\$ 31,682,301		5,022,708

**TABLE 4
County Tax Collections
October 2011**

	Road	Excise	Jail	Rental Car	Stadium	RV Surcharge	Hospital/ Health Svc	Capital Projects	Sports & Tourism Authority
Apache		\$ 116,116							
Cochise		\$ 553,727							
Coconino		\$ 1,065,429	\$ 1,065,268					\$ 266,007	
Gila	\$ 250,926	\$ 241,238							
Graham		\$ 137,510							
Greenlee		\$ 116,323							
La Paz		\$ 71,142	\$ 71,141				\$ 2		
Maricopa	\$ 26,694,746		\$ 9,638,874	\$ 366,633	\$ 25				\$ 1,346,875
Mohave		\$ 489,156							
Navajo		\$ 547,062							
Pima	\$ 5,535,532			\$ 118,250		\$ 6,165			
Pinal	\$ 1,081,934	\$ 1,035,819					\$ 205,722		
Santa Cruz		\$ 205,494	\$ 205,170						
Yavapai		\$ 1,057,138	\$ 528,566						
Yuma		\$ 856,478	\$ 856,478				\$ 170,586	\$ 697	