



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: July 6, 2012

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

APRIL 2012 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>April 2012</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$338,813,270	\$2,152,204,700
Percent Change	27.1%	12.4%
Corporate Income Tax		
Net Collections	\$90,149,454	\$527,625,649
Percent Change	7.4%	29.2%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$324,812,322	\$3,043,637,546
Percent Change	4.5%	5.1%
Total Big Three Tax Types		
Net Collections	\$753,775,046	\$5,723,467,895
Percent Change	13.9%	9.7%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	April 2012	April 2011	% Change
Gross Collections	\$ 435,563,902	\$ 391,693,591	11.2%
Withholding	286,272,821	254,019,935	12.7%
Refunds	(345,029,832)	(339,672,657)	1.6%
Urban Revenue Sharing	(35,368,620)	(39,500,543)	(10.5)%
Job Creation	(2,625,000)	-	N/A
Net Collections	\$ 338,813,270	\$ 266,540,325	27.1%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% Change
Gross Collections	\$ 896,643,914	\$ 743,356,378	20.7%
Withholding	2,798,998,037	2,689,939,859	4.1%
Refunds	(1,163,501,049)	(1,122,903,782)	3.6%
Urban Revenue Sharing	(353,686,202)	(395,005,434)	(10.5)%
Job Creation	26,250,000	-	N/A
Net Collections	\$ 2,152,204,700	\$ 1,915,387,021	12.4%

Note: Use tax collections of \$744,121 is reflected in TPT & Use Taxes.

Average Individual Income Tax Refund

	Average	Number
2012 CYTD	\$ 586.81	1,782,291
2011 CYTD	\$ 575.50	1,690,719
% Change	1.97%	5.42%

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 2010 were \$304.0 million, for an average of \$1,465. An additional \$117.8 million in estimated payments came from 2009 tax returns that applied their refunds as a 2010 estimated payment, for an average of \$2,387. Estimated payments received through April 2012 for tax year 2011 are as follows:

		Monthly	Cumulative
April 2012	140 ES Payment	\$ 47,595,807	\$ 51,503,612
April 2011	140 ES Payment	\$ 42,801,821	\$ 46,040,026
	% change	11.2%	11.9%
April 2012	Average Payment	\$ 1,011	\$ 884
April 2011	Average Payment	\$ 949	\$ 825
	% change	6.6%	7.1%
April 2012	Applied Refund	\$ 15,467,335	\$ 19,576,970
April 2011	Applied Refund	\$ 15,056,185	\$ 19,635,182
	% change	2.7%	(0.3)%
April 2012	Monthly Total	\$ 63,063,143	\$ 71,080,582
April 2011	Monthly Total	\$ 57,858,005	\$ 65,675,208
	% change	9.0%	8.2%

Withholding

Withholding payments are received from employers and applied towards a specific quarter for the designated year. Information is gathered for 15 months for any given quarter. For example, from July 2010 through September 2011, \$765.4 million was received for the third quarter of 2010. The latest complete quarter (15 months of information has been compiled) is the first quarter of 2011, which shows an increase of 9.27% in withholding payments over the first quarter of 2010. Growth in quarters for which information is still being gathered is as follows:

2nd Quarter 2011	13.77%	3rd Quarter 2011	5.34%
4th Quarter 2011	(2.98)%	1st Quarter 2012	10.43%
2nd Quarter 2012	(1.41)%		

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.

	April 2012	Calendar Year Total
Check Off	\$ 1,856,750	\$ 5,375,740
Voluntary Donation	\$ 6,328	\$ 23,968
Number of Returns	248,606	750,520

Contributions on the Individual Income Tax Return

Through April 2012, individual income tax return filers have made the following contributions:

	Number	Amount	Average
Aid to Education	631	\$ 64,430	\$ 102.11
Child Abuse Prevention	6,451	\$ 138,886	\$ 21.53
Domestic Violence Prevention	4,521	\$ 100,228	\$ 22.17
I Didn't Pay Enough Fund	380	\$ 10,849	\$ 28.55
National Guard Contributions	1,729	\$ 36,148	\$ 20.91
Neighbors Helping Neighbors	1,537	\$ 26,434	\$ 17.20
Special Olympics	2,884	\$ 56,766	\$ 19.68
Wildlife	6,252	\$ 130,172	\$ 20.82
Veterans Fund	3,655	\$ 86,184	\$ 23.58
Democratic Party	303	\$ 7,773	\$ 25.65
Green Party	20	\$ 383	\$ 19.15
Libertarian Party	24	\$ 530	\$ 22.08
Republican Party	128	\$ 3,755	\$ 29.34

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	April 2012	April 2011	% Change
Gross Collections	\$ 92,679,219	\$ 89,080,454	4.0%
Refunds	(2,529,765)	(5,175,712)	(51.1)%
Net Collections	\$ 90,149,454	\$ 83,904,743	7.4%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 599,367,850	\$ 497,330,222	20.5%
Refunds	(71,742,202)	(88,906,854)	(19.3)%
Net Collections	\$ 527,625,649	\$ 408,423,368	29.2%

Corporate Estimated Payments

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

April 2012	\$ 67,933,951	Calendar Year Total	\$ 150,488,933
April 2011	\$ 63,748,794	Calendar Year Total	\$ 122,834,908
% Change	6.6%	% Change	22.5%

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
April 2012	475	61	91	16	9	0	652	10.1%
April 2011	425	62	79	15	11	0	592	
CY 2012	1,001	133	169	28	19	0	1,350	11.6%
CY 2011	903	114	156	19	18	0	1,210	

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

Size of Payment ➔	Less than \$50,000	\$50,000 up to 100,000	\$100,001 up to \$500,000	\$500,001 up to 1,000,000	\$1,000,001 and more	Total	% change
April 2012	\$ 4,984,724	\$ 4,447,412	\$ 19,479,797	\$ 11,185,773	\$ 18,755,500	\$ 58,853,206	1.7%
April 2011	\$ 4,279,978	\$ 4,468,583	\$ 19,039,207	\$ 10,167,334	\$ 19,926,639	\$ 57,881,741	
CY 2012	\$ 10,367,527	\$ 9,674,167	\$ 37,784,450	\$ 18,939,273	\$ 47,306,904	\$ 124,072,321	22.0%
CY 2011	\$ 8,820,693	\$ 7,981,026	\$ 37,926,816	\$ 12,403,334	\$ 34,560,639	\$ 101,692,508	

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	17.8%	4.0%	10.0%	55.3%	12.9%	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.

April 2012	\$ 6,357,288	Calendar Year Total	\$ 24,856,660
April 2011	\$ 6,367,585	Calendar Year Total	\$ 23,405,382
% Change	(1.6)%	% Change	6.2%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 134,146 corporate returns showing a fiscal year-end of 2010. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	207	35,428	85,492	673	12,346
%	0.2%	26.4%	63.7%	0.5%	9.2%

Through April 2012, 60,180 documents were received for a fiscal year-end of 2011, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	29	15,324	36,599	148	8,080
%	0.1%	25.5%	60.8%	0.2%	13.4%

The figures for the 2011 returns are most meaningful when compared to 2010 returns received during the same period of time in the previous year. Through April 2011, the Department of Revenue received 60,074 documents with a fiscal year-end of 2010. Compared to 2011 documents, the Department has seen a 0.2% **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 2011/12 is 15.0% of net proceeds from Fiscal Year 2009/10 income tax. Amounts returned for April 2012 are shown on Table 2 located at the end of this report.

TRANSACTION PRIVILEGE, SEVERANCE AND USE TAXES

Transaction Privilege, Severance and Use Tax Receipts

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

	April 2012	April 2011	% change
Distribution Base	\$ 145,512,923	\$ 140,757,203	3.4%
Non Shared	\$ 252,457,174	\$ 245,055,187	3.0%
Use Tax	\$ 22,167,741	\$ 17,208,904	28.8%
Education Tax	\$ 48,039,448	\$ 45,920,637	4.6%
Temporary Tax	\$ 82,418,332	\$ 77,108,546	6.9%
Other Revenues	\$ 64,889,256	\$ 62,067,330	4.5%
Total Collections	\$ 615,484,873	\$ 588,117,807	4.7%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% change
Distribution Base	\$ 1,302,525,980	\$ 1,232,383,733	5.7%
Non Shared	\$ 2,371,668,199	\$ 2,260,569,774	4.9%
Use Tax	\$ 222,728,136	\$ 208,950,136	6.6%
Education Tax	\$ 451,397,326	\$ 427,929,741	5.5%
Temporary Tax	\$ 758,688,622	\$ 691,673,987	9.7%
Other Revenues	\$ 579,110,062	\$ 552,386,847	4.8%
Total Collections	\$ 5,686,118,326	\$ 5,373,894,218	5.8%

Distribution of Transaction Privilege, Severance and Use Tax Receipts

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

	April 2012	April 2011	% change
Retained by State	\$ 324,812,322	\$ 310,811,250	4.5%
Returned to Counties	\$ 58,947,285	\$ 57,020,743	3.4%
Returned to Cities	\$ 36,378,231	\$ 35,189,301	3.4%
Education Tax	\$ 48,039,448	\$ 45,920,637	4.6%
Temporary Tax	\$ 82,418,332	\$ 77,108,546	6.9%
Other Revenues	\$ 64,889,256	\$ 62,067,330	4.5%
Total Collections	\$ 615,484,873	\$ 588,117,807	4.7%

	Fiscal Year Total (11/12)	Fiscal Year Total (10/11)	% change
Retained by State	\$ 3,043,637,546	\$ 2,894,569,060	5.1%
Returned to Counties	\$ 527,653,275	\$ 499,238,650	5.7%
Returned to Cities	\$ 325,631,495	\$ 308,095,933	5.7%
Education Tax	\$ 451,397,326	\$ 427,929,741	5.5%
Temporary Tax	\$ 758,688,622	\$ 691,673,987	9.7%
Other Revenues	\$ 579,110,062	\$ 552,386,847	4.8%
Total Collections	\$ 5,686,118,326	\$ 5,373,894,218	5.8%

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for April 2012 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$ 373,448	(2.8)%	\$ 3,437,553	0.4%
Coconino	\$ 1,487,728	8.7%	\$ 14,099,736	11.8%
Cochise	\$ 1,022,301	1.3%	\$ 9,090,232	(2.1)%
Gila	\$ 414,131	1.8%	\$ 3,835,389	5.5%
Graham	\$ 341,238	15.4%	\$ 2,981,711	12.4%
Greenlee	\$ 359,914	(9.9)%	\$ 3,628,736	15.7%
La Paz	\$ 189,738	12.2%	\$ 1,614,500	12.5%
Maricopa	\$ 37,193,986	2.2%	\$ 330,787,059	4.6%
Mohave	\$ 1,620,394	2.1%	\$ 14,410,195	0.1%
Navajo	\$ 817,911	0.4%	\$ 7,975,446	2.8%
Pima	\$ 8,482,854	2.2%	\$ 77,030,687	5.2%
Pinal	\$ 2,571,824	34.1%	\$ 22,069,734	33.7%
Santa Cruz	\$ 366,243	1.5%	\$ 3,391,261	6.0%
Yavapai	\$ 2,079,035	3.1%	\$ 18,992,014	5.9%
Yuma	\$ 1,626,539	3.0%	\$ 14,309,022	4.9%
Total	\$ 58,947,285	3.4%	\$ 527,653,275	5.7%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	April 2012	% Change	Fiscal Year Total	% Change
Transporting	6.6	\$ 183,045	(12.4)%	\$ 1,857,761	11.1%
Non-Metal Mining					
Oil/Gas	6.6	\$ 265,663	10.7%	\$ 2,738,408	8.2%
Utilities	6.6	\$ 31,293,449	2.2%	\$ 407,479,418	1.5%
Communications	6.6	\$ 13,462,402	NA	\$ 129,504,997	11.0%
Private					
Car/Pipelines	6.6	\$ 13,311	(62.6)%	\$ 47,627	(40.6)%
Publishing	6.6	\$ 423,523	(11.9)%	\$ 3,847,774	(5.9)%
Job Printing	6.6	\$ 1,173,945	(2.0)%	\$ 10,175,738	(4.4)%
Restaurants & Bars	6.6	\$ 50,363,926	18.8%	\$ 411,247,616	7.5%
Amusements	6.6	\$ 5,858,325	40.5%	\$ 41,486,674	(0.2)%
Commercial Lease	0	\$ 0	NA	\$ 36	NA
Rental of Personal					
Property	6.6	\$ 16,053,399	19.5%	\$ 133,988,517	5.4%
Contracting	6.6	\$ 37,449,184	(0.5)%	\$ 395,386,750	7.1%
Retail	6.6	\$ 221,598,420	10.3%	\$ 2,000,058,882	8.9%
Mining Severance	2.5	\$ 3,406,196	(11.3)%	\$ 34,227,947	10.9%
Timber Severance	0	\$ 0	NA	\$ 26	NA
Hotel/Motel	6.5	\$ 16,257,994	48.7%	\$ 97,202,574	2.4%
Membership					
Camping	0	\$ 0	NA	\$ 0	NA
Use Tax	6.6	\$ 22,167,741	9.9%	\$ 222,728,137	9.4%
Rental Occupancy					
Tax	0	\$ 0	NA	\$ (76)	NA
Jet Fuel		\$ 538,878	2.9%	\$ 3,071,252	(28.3)%
Jet Fuel Use Tax	\$.0305/.0105 gal	\$ 15,866	NA	\$ 714,527	NA
Telecomm Devices	----	\$ 403,218	(37.0)%	\$ 4,067,280	(25.7)%
911 Telecomm.	----	\$ 1,264,991	(9.5)%	\$ 13,542,066	(2.6)%
911 Wireline	\$0.20/month per active service	\$ 0	NA	\$ (774)	NA
911 Wireless	\$0.20/month per active service	\$ 0	NA	\$ 83,619	NA
Total		\$ 422,193,477	14.0%	\$ 3,913,456,775	7.3%

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

	April 2012	% Change	Fiscal Year Total	% Change
Transporting	\$ 3,660,897	(12.4)%	\$ 37,211,739	9.6%
Non-Metal Mining Oil/Gas	\$ 8,501,201	10.7%	\$ 87,629,058	11.2%
Utilities	\$ 625,868,981	2.2%	\$ 8,149,588,352	3.6%
Communications	\$ 269,248,040	NA	\$ 2,590,099,936	11.4%
Private Car/Pipelines	\$ 266,224	(62.6)%	\$ 952,531	(44.2)%
Publishing	\$ 8,470,461	(11.9)%	\$ 76,955,485	(7.7)%
Job Printing	\$ 23,478,897	(2.0)%	\$ 203,514,762	(8.5)%
Restaurants & Bars	\$ 1,007,278,527	18.8%	\$ 8,224,952,691	5.9%
Amusements	\$ 117,166,490	40.5%	\$ 829,733,478	(1.3)%
Commercial Lease	\$ 0	NA	\$ 1,209	(30.9)%
Rental of Personal Property	\$ 321,067,984	19.5%	\$ 2,679,851,034	5.0%
Contracting	\$ 748,983,689	(0.5)%	\$ 7,907,777,641	6.6%
Retail	\$ 4,431,968,404	10.3%	\$ 40,000,932,547	4.8%
Mining Severance	\$ 136,247,845	(11.3)%	\$ 1,369,117,893	2.6%
Timber Severance	\$ 0	NA	\$ 12	NA
Hotel/Motel	\$ 295,599,894	48.7%	\$ 1,767,319,080	2.6%
Membership Camping	\$ 0	NA	\$ 0	NA
Use Tax	\$ 446,647,000	8.8%	\$ 4,473,212,738	7.2%
Rental Occupancy Tax	\$ 0	NA	\$ (2,529)	NA
Total	\$ 8,444,454,532	13.7%	\$ 78,398,847,658	5.1%

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

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for April 2012 is shown on Table 3, attached to this report.

County Tax Collections

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

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 April 2012. The table compares the receipts to April 2011 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	April 2012	April 2011	% Change
Spirituous	\$ 2,660,661	\$ 2,903,587	(8.4)%
Vinous	\$ 1,284,206	\$ 1,406,852	(8.7)%
Malt	\$ 1,633,082	\$ 2,148,697	(24.0)%
Cigarette*	\$ 25,106,418	\$ 28,211,105	(11.0)%
Other Tobacco	\$ 1,514,927	\$ 1,845,142	(17.9)%
Tobacco Licenses	\$ 1,000	\$ 1,575	(36.5)%
Total	\$ 32,200,294	\$ 36,516,958	(11.8)%

	Fiscal Year (11/12)	Fiscal Year (10/11)	% Change
Spirituous	\$ 26,526,344	\$ 24,887,342	6.6%
Vinous	\$ 13,078,239	\$ 11,833,701	10.5%
Malt	\$ 16,947,634	\$ 18,019,306	(5.9)%
Cigarette*	\$ 248,407,390	\$ 255,524,788	(2.8)%
Other Tobacco	\$ 15,480,929	\$ 15,379,054	0.7%
Tobacco Licenses	\$ 5,975	\$ 6,110	(2.2)%
Total	\$ 320,446,511	\$ 325,650,301	(1.6)%

*Through April 2012, \$679,600 cigarette and tobacco tax collections have been allocated for administrative expenses and are not included in the cigarette collections above.

General fund revenues from luxury taxes:

	April 2012	Fiscal Year (11/12)
Spirituous	\$ 1,862,463	\$ 18,568,441
Vinous	\$ 321,051	\$ 3,269,553
Malt	\$ 408,270	\$ 4,236,907
Cigarette	\$ 2,041,590	\$ 19,977,538
Other Tobacco	\$ 68,172	\$ 696,642
Tobacco Licenses	\$ 950	\$ 5,800
Total	\$ 4,702,496	\$ 70,969,326

Other dedicated revenues from luxury taxes:

	April 2012	Fiscal Year (11/12)
Corrections Fund	\$ 2,323,417	\$ 23,535,247
Tobacco Tax & Health Care Fund ²	\$ 5,077,787	\$ 52,117,397
Tobacco Products Tax Fund ³	\$ 7,649,444	\$ 78,208,861
Drug Treatment & Education Fund	\$ 711,358	\$ 7,261,502
Corrections Rev. Fund	\$ 284,030	\$ 2,897,602
Smoke Free Arizona Fund ⁴	\$ 264,168	\$ 2,520,097
Early Childhood Development and Health Fund ⁵	\$11,187,846	\$ 107,151,049

Bingo Tax

	Monthly	FYTD
April 2012	\$ 74,662	\$ 436,077
April 2011	\$ 71,885	\$ 438,181
% change	3.9%	(0.4)%

Estate Tax

	Monthly	FYTD
April 2012	\$ 0	\$ 200,825
April 2011	\$ 0	\$ 437,372
% change	NA	NA

Unclaimed Property

	Monthly	FYTD
April 2012	\$ (7,830,457)	\$ 47,765,444
April 2011	\$ (15,144,714)	\$ 51,578,153
% change	48.3%	(7.3)%

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

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

² Formerly the Health Care Fund

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

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

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

TABLE 2
Urban Revenue Sharing Returned to Cities/Towns
April 2012

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,529,018	217,385
Eagar	\$ 35,381	4,885	Surprise	826,578	117,517
St. Johns	25,205	3,480	Tempe	1,137,481	161,719
Springerville	14,203	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		
Queen Creek	185,415	26,361	\$ 35,368,620		5,028,462

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

TABLE 3
Transaction Privilege and Severance Tax Returned to Cities/Towns
April 2012

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$ 1,574,466	217,385
Eagar	\$ 35,381	4,885	Surprise	851,147	117,517
St. Johns	14,203	3,480	Tempe	1,171,291	161,719
Springerville	25,205	1,961	Tolleson	47,404	6,545
<u>Cochise County</u>			Wickenburg	46,086	6,363
Benson	\$36,974	5,105	Youngtown	44,586	6,156
Bisbee	\$40,378	5,575	<u>Mohave County</u>		
Douglas	\$125,865	17,378	Bullhead City	\$286,378	39,540
Huachuca City	\$13,421	1,853	Colorado City	\$34,917	4,821
Sierra Vista	\$317,870	43,888	Kingman	\$203,290	28,068
Tombstone	\$9,995	1,380	Lake Havasu City	\$380,440	52,527
Willcox	\$27,211	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$36,598	5,053
Flagstaff	\$477,080	65,870	Pinetop/Lakeside	\$31,013	4,282
Fredonia	\$9,517	1,314	Show Low	\$77,208	10,660
Page	\$52,488	7,247	Snowflake	\$40,487	5,590
Tusayan	\$4,041	558	Taylor	\$29,782	4,112
Williams	\$21,895	3,023	Winslow	\$69,929	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$54,552	7,532	Marana	\$253,214	34,961
Hayden	\$4,795	662	Oro Valley	\$297,033	41,011
Miami	\$13,305	1,837	Sahuarita	\$182,945	25,259
Payson	\$110,821	15,301	South Tucson	\$40,936	5,652
Star Valley	\$16,731	2,310	Tucson	\$3,767,071	520,116
Winkelman	\$2,557	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$259,580	35,840
Pima	\$17,288	2,387	Casa Grande	\$351,788	48,571
Safford	\$69,284	9,566	Coolidge	\$85,646	11,825
Thatcher	\$35,236	4,865	Eloy	\$120,454	16,631
<u>Greenlee County</u>			Florence	\$184,951	25,536
Clifton	\$23,981	3,311	Kearny	\$14,123	1,950
Duncan	\$5,041	696	Mammoth	\$10,328	1,426
<u>La Paz County</u>			Maricopa	\$314,929	43,482
Parker	\$22,329	3,083	Superior	\$20,548	2,837
Quartzsite	\$26,632	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$150,917	20,837
Avondale	\$552,173	76,238	Patagonia	\$6,613	913
Buckeye	\$368,482	50,876	<u>Yavapai County</u>		
Carefree	\$24,357	3,363	Camp Verde	\$78,750	10,873
Cave Creek	\$36,322	5,015	Chino Valley	\$78,345	10,817
Chandler	\$1,710,180	236,123	Clarkdale	\$29,674	4,097
El Mirage	\$230,298	31,797	Cottonwood	\$81,590	11,265
Fountain Hills	\$162,882	22,489	Dewey-Humboldt	\$28,203	3,894
Gila Bend	\$13,921	1,922	Jerome	\$3,216	444
Gilbert	\$1,509,773	208,453	Prescott	\$288,573	39,843
Glendale	\$1,642,084	226,721	Prescott Valley	\$281,178	38,822
Goodyear	\$472,771	65,275	Sedona	\$72,652	10,031
Guadalupe	\$40,003	5,523	<u>Yuma County</u>		
Litchfield Park	\$39,661	5,476	San Luis	\$184,726	25,505
Mesa	\$3,179,865	439,041	Somerton	\$103,477	14,287
Paradise Valley	\$92,852	12,820	Wellton	\$20,874	2,882
Peoria	\$1,115,855	154,065	Yuma	\$674,040	93,064
Phoenix	\$10,470,355	1,445,632	TOTAL		
Queen Creek	\$190,926	26,361		36,378,231	5,022,708

TABLE 4
County Tax Collections
April 2012

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$ 89,911								
Cochise		\$ 635,597								
Coconino	\$ 224,240	\$ 896,574		\$ 897,056						
Gila		\$ 224,419					\$ 234,492			
Graham		\$ 160,939								
Greenlee		\$ 122,894								
La Paz		\$ 111,028	\$ 7	\$ 111,028	\$ 103,863					
Maricopa				\$ 10,724,988		\$ 569,189	\$ 30,304,175		\$ 3,636,964	\$ 0
Mohave		\$ 482,084								
Navajo		\$ 466,452								
Pima						\$ 140,372	\$ 6,030,552	\$ 18,750		
Pinal		\$ 1,134,424	\$ 225,654				\$ 1,179,317			
Santa Cruz		\$ 221,842		\$ 221,689						
Yavapai		\$ 1,062,330		\$ 531,135						
Yuma	\$ 1,954	\$ 1,053,709	\$ 209,581	\$ 1,053,710						