ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: December 31, 2012

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

AUGUST 2012 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	August 2012	Fiscal Year Total
Individual Income Tax		
Net Collections	$ 229,490,766	$ 471,922,614
Percent Change	(5.0)%	2.2%
Corporate Income Tax		
Net Collections	$ 22,407,426	$ 43,192,978
Percent Change	(30.8)%	(25.5)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	$ 302,649,584	$ 624,538,768
Percent Change	3.1%	4.0%
Total Big Three Tax Types		
Net Collections	$ 554,547,776	$ 1,139,654,360
Percent Change	2.3%	1.7%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	August 2012	August 2011	% Change
Gross Collections	$ 17,115,837	$ 16,559,244	3.4%
Withholding	272,425,437	280,938,651	(3.0)%
Refunds	(14,607,635)	(17,905,167)	(18.4)%
Urban Revenue Sharing	(42,798,670)	(35,368,620)	21.0%
Job Creation	(2,625,000)	(2,625,000)	0.0%
Net Collections	**$ 229,490,766**	**$ 241,599,108**	**(5.0)%**

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% Change
Gross Collections	$ 32,071,296	$ 30,551,987	5.1%
Withholding	557,164,140	540,603,161	3.1%
Refunds	(26,465,481)	(33,459,254)	(20.9)%
Urban Revenue Sharing	(85,597,341)	(70,737,240)	21.0%
Job Creation	(5,250,000)	(5,250,000)	0.0%
Net Collections	**$ 471,922,614**	**$ 461,708,653**	**2.2%**

Note: Use tax collections of $46,452 is reflected in TPT & Use Taxes.

Average Individual Income Tax Refund

	Average	Number
2012 CYTD	$ 586.29	1,932,774
2011 CYTD	$ 578.85	1,850,106
% Change	**1.29%**	**4.47%**

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 August 2012 for tax year 2011 are as follows:

		Monthly	Cumulative
August 2012	140 ES Payment	$ 5,522,336	$ 140,249,541
August 2011	140 ES Payment	$ 4,839,213	$ 125,631,001
	% change	**14.1%**	**11.6%**
August 2012	Average Payment	$ 1,009	$ 1,212
August 2011	Average Payment	$ 868	$ 1,128
	% change	**16.3%**	**7.5%**
August 2012	Applied Refund	$ 3,903,671	$ 33,391,153
August 2011	Applied Refund	$ 3,998,040	$ 34,117,735
	% change	**(2.4)%**	**(2.1)%**
August 2012	Monthly Total	$ 9,426,006	$ 173,640,694
August 2011	Monthly Total	$ 8,837,253	$ 159,748,735
	% change	**6.7%**	**8.7%**

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 second quarter of 2011, which shows an increase of 13.76% in withholding payments over the second quarter of 2010. Growth in quarters for which information is still being gathered is as follows:

3rd Quarter 2011	5.36%	4th Quarter 2011	(2.97)%
1st Quarter 2012	9.29%	2nd Quarter 2012	4.12%
3rd Quarter 2012	(1.58)%		

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 2012.

	August 2012	**Calendar Year Total**
Check Off	$ 14,200	$ 5,794,530
Voluntary Donation	$ 0	$ 26,457
Number of Returns	1,941	807,163

Contributions on the Individual Income Tax Return

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

	Number	**Amount**	**Average**
Aid to Education	728	$ 67,881	$ 93.24
Child Abuse Prevention	7,238	$ 154,923	$ 21.40
Domestic Violence Prevention	5,168	$ 113,111	$ 21.89
I Didn't Pay Enough Fund	444	$ 14,122	$ 31.81
National Guard Contributions	1,964	$ 40,956	$ 20.85
Neighbors Helping Neighbors	1,775	$ 30,173	$ 17.00
Special Olympics	3,279	$ 65,958	$ 20.12
Wildlife	7,090	$ 148,443	$ 20.94
Veterans Fund	4,128	$ 93,128	$ 22.56
Democratic Party	345	$ 8,794	$ 25.49
Green Party	26	$ 533	$ 20.50
Libertarian Party	28	$ 570	$ 20.36
Republican Party	155	$ 5,059	$ 32.64

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	August 2012	August 2011	% Change
Gross Collections	$ 26,449,162	$ 42,313,720	(37.5)%
Refunds	(4,041,736)	(9,940,301)	(59.3)%
Net Collections	$ 22,407,426	$ 32,373,418	(30.8)%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	$ 57,425,082	$ 71,339,042	(19.5)%
Refunds	(14,232,104)	(13,325,100)	6.8%
Net Collections	$ 43,192,978	$ 58,013,942	(25.5)%

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.

August 2012	$ 20,190,830	**Calendar Year Total**	$ 336,881,293
August 2011	$ 14,759,043	**Calendar Year Total**	$ 303,868,852
% Change	36.8%	**% Change**	10.9%

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
August 2012	84	17	13	4	3	0	121	27.4%
August 2011	72	12	7	2	2	0	95	
CY 2012	2,056	303	368	61	48	0	2,836	12.4%
CY 2011	1,860	250	318	46	50	0	2,524	

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
August 2012	$ 713,769	$ 1,202,166	$ 3,379,702	$ 2,777,217	$ 10,078,000	$ 18,150,854	32.3%
August 2011	$ 556,852	$ 927,083	$ 1,912,245	$ 1,400,000	$ 8,920,000	$ 13,716,180	
CY 2012	$ 22,577,149	$ 21,855,246	$ 83,640,253	$ 42,160,256	$ 115,931,987	$ 286,164,891	12.8%
CY 2011	$ 19,567,389	$ 17,586,726	$ 73,361,884	$ 31,516,260	$ 111,672,139	$ 253,704,398	

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 11/12 by corporate fiscal year. For example, in FY 11/12, 41.7% of the refund dollars paid were for corporate fiscal years ending in 2007 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	07 & Prior	08	09	10	11	12
FY 11/12	41.7%	3.1%	7.1%	36.6%	11.4%	0.1%

Corporate Fiscal Year-End:	08 & Prior	09	10	11	12	13
FY 12/13	51.7%	3.6%	2.1%	41.2%	1.4 %	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.

August 2012	$ 5,621,070	**Calendar Year Total**	$ 62,203,802
August 2011	$ 5,830,335	**Calendar Year Total**	$ 77,660,839
% Change	(3.6)%	**% Change**	19.9%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 135,313 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)**
#	214	35,776	86,187	681	12,455
%	0.2%	26.4%	63.7%	0.5%	9.2%

Through August 2012, 94,156 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)**
#	95	21,833	61,260	466	10,502
%	0.1%	23.2%	65.1%	0.5%	11.1%

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 August 2011, the Department of Revenue received 95,048 documents with a fiscal year-end of 2010. Compared to 2011 documents, the Department has seen a 0.9% *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 2012/13 is 15.0% of net proceeds from Fiscal Year 2010/11 income tax. Amounts returned for August 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.

	August 2012	August 2011	% change
Distribution Base	$ 124,669,736	$ 120,711,485	3.3%
Non Shared	$ 237,668,386	$ 225,346,335	5.5%
Use Tax	$ 21,982,606	$ 26,502,905	(17.1)%
Education Tax	$ 44,630,648	$ 43,089,131	3.6%
Temporary Tax	$ 75,514,267	$ 71,743,198	5.3%
Other Revenues	$ 59,100,315	$ 53,819,188	9.8%
Total Collections	**$ 563,565,958**	**$ 541,212,242**	**4.1%**

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Distribution Base	$ 258,300,525	$ 247,956,943	4.2%
Non Shared	$ 487,249,896	$ 461,581,547	5.6%
Use Tax	$ 48,201,021	$ 53,309,908	(9.6)%
Education Tax	$ 92,294,377	$ 88,660,603	4.1%
Temporary Tax	$ 156,166,024	$ 147,211,228	6.1%
Other Revenues	$ 119,754,140	$ 111,051,790	7.8%
Total Collections	**$ 1,161,965,982**	**$ 1,109,772,019**	**4.7%**

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.

	August 2012	August 2011	% change
Retained by State	$ 302,649,584	$ 293,482,631	3.1%
Returned to Counties	$ 50,503,710	$ 48,900,223	3.3%
Returned to Cities	$ 31,167,434	$ 30,177,871	3.3%
Education Tax	$ 44,630,648	$ 43,089,131	3.6%
Temporary Tax	$ 75,514,267	$ 71,743,198	5.3%
Other Revenues	$ 59,100,315	$ 53,819,188	9.8%
Total Collections	**$ 563,565,958**	**$ 541,212,242**	**4.1%**

	Fiscal Year Total (12/13)	Fiscal Year Total (11/12)	% change
Retained by State	$ 624,538,768	$ 600,411,804	4.0%
Returned to Counties	$ 104,637,543	$ 100,447,357	4.2%
Returned to Cities	$ 64,575,131	$ 61,889,236	4.2%
Education Tax	$ 92,294,377	$ 88,660,603	4.1%
Temporary Tax	$ 156,166,024	$ 147,211,228	6.1%
Other Revenues	$ 119,754,140	$ 111,051,790	7.8%
Total Collections	**$ 1,161,965,982**	**$ 1,109,772,019**	**4.7%**

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 August 2012 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	$ 336,306	4.2%	$ 692,050	4.1%
Coconino	$ 1,526,865	7.4%	$ 3,163,972	9.7%
Cochise	$ 870,625	0.3%	$ 1,842,231	4.5%
Gila	$ 388,402	4.0%	$ 774,798	2.2%
Graham	$ 252,550	(6.4)%	$ 551,883	(5.0)%
Greenlee	$ 341,867	(20.3)%	$ 642,499	(22.3)%
La Paz	$ 155,793	16.3%	$ 326,536	19.5%
Maricopa	$ 31,346,769	3.2%	$ 65,215,977	4.1%
Mohave	$ 1,471,844	4.9%	$ 3,002,570	5.4%
Navajo	$ 834,097	5.1%	$ 1,675,435	2.0%
Pima	$ 7,381,213	4.1%	$ 15,194,876	4.7%
Pinal	$ 2,090,908	2.1%	$ 4,332,206	3.4%
Santa Cruz	$ 316,497	1.1%	$ 649,191	0.8%
Yavapai	$ 1,871,577	2.1%	$ 3,843,931	3.1%
Yuma	$ 1,318,396	8.0%	$ 2,729,386	8.5%
Total	**$ 50,503,710**	**3.3%**	**$ 104,637,543**	**4.2%**

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate	August 2012	% Change	Fiscal Year Total	% Change
Transporting	6.6	$ 246,647	27.0%	$ 282,561	(29.9)%
Non-Metal Mining Oil/Gas	6.6	$ 265,155	19.7%	$ 603,540	(6.3)%
Utilities	6.6	$ 56,732,488	20.7%	$ 103,455,887	11.1%
Communications	6.6	$ 8,616,448	(32.9)%	$ 22,132,010	(13.4)%
Private Car/Pipelines	6.6	$ 4,090	NA	$ 126,974	NA
Publishing	6.6	$ 389,992	(2.4)%	$ 851,925	13.6%
Job Printing	6.6	$ 876,238	4.7%	$ 1,839,111	(3.1)%
Restaurants & Bars	6.6	$ 38,382,958	1.0%	$ 80,379,142	4.8%
Amusements	6.6	$ 4,010,567	(18.4)%	$ 8,626,924	(1.8)%
Commercial Lease	0	$ 561	NA	$ 561	NA
Rental of Personal Property	6.6	$ 12,541,402	5.7%	$ 26,379,058	6.7%
Contracting	6.6	$ 42,177,507	6.1%	$ 86,026,955	6.1%
Retail	6.6	$ 188,030,581	5.9%	$ 393,276,377	6.4%
Mining Severance	2.5	$ 2,317,975	(48.7)%	$ 4,298,125	(49.9)%
Timber Severance	0	$ 0	NA	$ 0	NA
Hotel/Motel	6.5	$ 7,292,936	(3.9)%	$ 16,061,796	(0.7)%
Membership Camping	0	$ 0	NA	$ 0	NA
Use	6.6	$ 21,982,606	(2.2)%	$ 48,201,011	(9.6)%
Jet Use	$.0305/.0105 gal	$ 10,569	NA	$ 23,775	NA
Rental Occupancy	0	$ 0	NA	$ 0	NA
Jet Fuel	----	$ 217,353	(9.1)%	$ 561,826	(18.6)%
Telecomm Devices	----	$ 385,774	(11.2)%	$ 775,596	(14.1)%
911 Telecomm.	----	$ 1,249,424	(8.6)%	$ 2,632,104	(3.0)%
911 Wireline	$0.20/month per active service	$ 1	NA	$ 1	NA
911 Wireless	$0.20/month per active service	$ 0	NA	$ 0	NA
Total		**$ 385,731,270**	3.1%	**$ 796,535,258**	4.0%

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[1]

	August 2012	% Change	Fiscal Year Total	% Change
Transporting	$ 4,932,940	27.0%	$ 5,651,218	(29.9)%
Non-Metal Mining Oil/Gas	$ 8,484,954	19.7%	$ 19,313,268	(6.3)%
Utilities	$ 1,134,649,757	20.7%	$ 2,069,117,749	11.1%
Communications	$ 172,328,951	(32.9)%	$ 442,640,204	(13.4)%
Private Car/Pipelines	$ 81,793	N/A	$ 2,539,480	N/A
Publishing	$ 7,799,849	(2.4)%	$ 17,038,509	13.6%
Job Printing	$ 17,524,768	4.7%	$ 36,782,215	(3.1)%
Restaurants & Bars	$ 767,659,156	1.0%	$ 1,607,582,840	4.8%
Amusements	$ 80,211,338	(18.4)%	$ 172,538,489	(1.8)%
Commercial Lease	$ 12,463	N/A	$ 12,463	N/A
Rental of Personal Property	$ 250,828,045	5.7%	$ 527,581,150	6.7%
Contracting	$ 843,550,140	6.1%	$ 1,720,539,102	6.1%
Retail	$ 3,760,611,618	5.9%	$ 7,865,525,309	6.4%
Mining Severance	$ 92,719,016	(48.7)%	$ 171,924,992	(49.9)%
Timber Severance	$ 0	N/A	$ 0	N/A
Hotel/Motel	$ 132,598,829	(3.9)%	$ 292,032,657	(0.7)%
Membership Camping	$ 0	N/A	$ 0	N/A
Use Tax	$ 441,354,175	(17.2)%	$ 967,595,216	(9.5)%
Rental Occupancy Tax	$ 0	N/A	$ 0	N/A
Total	**$ 7,715,347,792**	**2.5%**	**$ 15,918,414,860**	**3.5%**

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 August 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 August 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.

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

	August 2012	August 2011	% Change
Spirituous	$ 1,836,801	$ 3,006,576	(38.9)%
Vinous	$ 923,298	$ 1,145,898	(19.4)%
Malt	$ 1,702,281	$ 1,618,819	5.2%
Cigarette*	$ 25,667,632	$ 22,255,456	15.3%
Other Tobacco	$ 1,724,392	$ 1,567,000	10.0%
Tobacco Licenses	$ 475	$ 400	18.8%
Total	**$ 31,854,879**	**$ 29,594,149**	**7.6%**

	Fiscal Year (11/12)	Fiscal Year (10/11)	% Change
Spirituous	$ 5,758,924	$ 6,328,239	(9.0)%
Vinous	$ 2,252,423	$ 2,621,912	(14.1)%
Malt	$ 3,507,416	$ 3,396,132	3.3%
Cigarette*	$ 49,229,604	$ 49,267,184	(0.1)%
Other Tobacco	$ 3,237,121	$ 3,327,055	(2.7)%
Tobacco Licenses	$ 1,000	$ 925	8.1%
Total	**$ 63,986,488**	**$ 64,941,446**	**(1.4)%**

*Through August 2012, $335,600 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:

	August 2012	Fiscal Year (11/12)
Spirituous	$ 1,285,761	$ 4,031,247
Vinous	$ 230,824	$ 563,105
Malt	$ 425,570	$ 876,854
Cigarette	$ 2,258,500	$ 4,152,061
Other Tobacco	$ 77,598	$ 145,671
Tobacco Licenses	$ 475	$ 1,000
Total	**$ 4,278,728**	**$ 9,769,936**

Other dedicated revenues from luxury taxes:

	August 2012	Fiscal Year (11/12)
Corrections Fund	$ 2,012,305	$ 4,668,977
Tobacco Tax & Health Care Fund[2]	$ 5,431,975	$ 10,419,535
Tobacco Products Tax Fund[3]	$ 8,147,963	$ 15,629,303
Drug Treatment & Education Fund	$ 601,180	$ 1,439,896
Corrections Rev. Fund	$ 238,895	$ 575,956
Smoke Free Arizona Fund[4]	$ 254,557	$ 491,602
Early Childhood Development and Health Fund[5]	$10,889,277	$ 20,991,284

Bingo Tax

	Monthly	FYTD
August 2012	$ 35,925	$ 83,928
August 2011	$ 33,254	$ 83,352
% change	**8.0%**	**0.7%**

Estate Tax

	Monthly	FYTD
August 2012	$ 0	$ 0
August 2011	$ 0	$ 200,652
% change	**NA**	**NA**

Unclaimed Property

	Monthly	FYTD
August 2012	$ (8,160,563)	$ 14,682,476
August 2011	$ (494,240)	$ 176,345
% change	**NA**	**NA**

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
August 2012

City	Distribution	Population	City	Distribution	Population
Apache County			Scottsdale	$ 1,850,451	217,385
Eagar	$ 41,583	4,885	Surprise	1,000,342	117,517
St. Johns	29,623	3,480	Tempe	1,376,604	161,719
Springerville	16,693	1,961	Tolleson	55,713	6,545
Cochise County			Wickenburg	54,164	6,363
Benson	$ 43,455	5,105	Youngtown	52,402	6,156
Bisbee	47,456	5,575	***Mohave County***		
Douglas	147,927	17,378	Bullhead City	$ 336,577	39,540
Huachuca City	15,773	1,853	Colorado City	41,038	4,821
Sierra Vista	373,589	43,888	Kingman	238,924	28,068
Tombstone	12,768	1,500	Lake Havasu City	447,127	52,527
Willcox	31,981	3,757	***Navajo County***		
Coconino County			Holbrook	$ 43,013	5,053
Flagstaff	$ 560,707	65,870	Pinetop-Lakeside	36,450	4,282
Fredonia*	12,768	1,500	Show Low	90,741	10,660
Page	61,689	7,247	Snowflake	47,584	5,590
Tusayan*	12,768	1,500	Taylor	35,003	4,112
Williams	25,733	3,023	Winslow	82,186	9,655
Gila County			***Pima County***		
Globe	$ 64,115	7,532	Marana	$ 297,599	34,961
Hayden*	12,768	1,500	Oro Valley	349,099	41,011
Miami	10,425	1,500	Sahuarita	215,013	25,259
Payson	130,247	15,301	South Tucson	48,112	5,652
Star Valley	19,663	2,310	Tucson	4,427,394	520,116
Winkelman*	12,768	1,500	***Pinal County***		
Graham County			Apache Junction	$ 305,082	35,840
Pima	$ 20,319	2,387	Casa Grande	413,452	48,571
Safford	81,429	9,566	Coolidge	100,658	11,825
Thatcher	41,412	4,865	Eloy	141,568	16,631
Greenlee County			Florence	217,371	25,536
Clifton	$ 28,184	3,311	Kearny	16,599	1,950
Duncan*	12,768	1,500	Mammoth	12,768	1,500
La Paz County			Maricopa	370,133	43,482
Parker	$ 26,243	3,083	Superior	24,149	2,837
Quartzsite	31,300	3,677	***Santa Cruz County***		
Maricopa County			Nogales	$ 177,371	20,837
Avondale	$ 648,962	76,238	Patagonia*	12,768	1,500
Buckeye	433,073	50,876	***Yavapai County***		
Carefree	28,627	3,363	Camp Verde	$ 92,554	10,873
Cave Creek	42,689	5,015	Chino Valley	92,078	10,817
Chandler	2,009,955	236,123	Clarkdale	34,875	4,097
El Mirage	270,666	31,797	Cottonwood	95,891	11,265
Fountain Hills	191,434	22,489	Dewey-Humboldt	33,147	3,894
Gila Bend	16,361	1,922	Jerome*	12,768	1,500
Gilbert	1,774,419	208,453	Prescott	339,156	39,843
Glendale	1,929,922	226,721	Prescott Valley	330,465	38,822
Goodyear	555,642	65,275	Sedona	85,387	10,031
Guadalupe	47,014	5,523	***Yuma County***		
Litchfield Park	46,613	5,476	San Luis	$ 217,107	25,505
Mesa	3,737,258	439,041	Somerton	121,616	14,287
Paradise Valley	109,128	12,820	Wellton	24,533	2,882
Peoria	1,311,451	154,065	Yuma	792,191	93,064
Phoenix	12,305,684	1,445,632			
Queen Creek	224,393	26,361	**TOTAL**	**$ 42,798,670**	**5,027,850**

*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
August 2012

City	Distribution	Population	City	Distribution	Population
Apache County			Scottsdale	$ 1,348,940	217,385
Eagar	$ 30,313	4,885	Surprise	729,229	117,517
St. Johns	21,594	3,480	Tempe	1,003,516	161,719
Springerville	12,169	1,961	Tolleson	40,614	6,545
Cochise County			Wickenburg	39,484	6,363
Benson	$ 31,678	5,105	Youngtown	38,200	6,156
Bisbee	34,595	5,575	***Mohave County***		
Douglas	107,836	17,378	Bullhead City	$ 245,358	39,540
Huachuca City	11,498	1,853	Colorado City	29,916	4,821
Sierra Vista	272,338	43,888	Kingman	174,171	28,068
Tombstone	8,563	1,380	Lake Havasu City	325,946	52,527
Willcox	23,313	3,757	***Navajo County***		
Coconino County			Holbrook	$ 31,355	5,053
Flagstaff	$ 408,743	65,870	Pinetop/Lakeside	26,571	4,282
Fredonia	8,154	1,314	Show Low	66,149	10,660
Page	44,970	7,247	Snowflake	34,688	5,590
Tusayan	3,463	558	Taylor	25,516	4,112
Williams	18,759	3,023	Winslow	59,912	9,655
Gila County			***Pima County***		
Globe	$ 46,738	7,532	Marana	$ 216,944	34,961
Hayden	4,108	662	Oro Valley	254,486	41,011
Miami	11,399	1,837	Sahuarita	156,740	25,259
Payson	94,947	15,301	South Tucson	35,072	5,652
Star Valley	14,334	2,310	Tucson	3,227,478	520,116
Winkelman	2,190	353	***Pinal County***		
Graham County			Apache Junction	$ 222,398	35,840
Pima	$ 14,812	2,387	Casa Grande	301,398	48,571
Safford	59,360	9,566	Coolidge	73,378	11,825
Thatcher	30,189	4,865	Eloy	103,200	16,631
Greenlee County			Florence	158,459	25,536
Clifton	$ 20,546	3,311	Kearny	12,100	1,950
Duncan	4,319	696	Mammoth	8,849	1,426
La Paz County			Maricopa	269,819	43,482
Parker	$ 19,131	3,083	Superior	17,604	2,837
Quartzsite	22,817	3,677	***Santa Cruz County***		
Maricopa County			Nogales	$ 129,300	20,837
Avondale	$ 473,080	76,238	Patagonia	$5,665	913
Buckeye	315,701	50,876	***Yavapai County***		
Carefree	20,868	3,363	Camp Verde	$ 67,470	10,873
Cave Creek	31,120	5,015	Chino Valley	$67,123	10,817
Chandler	1,465,215	236,123	Clarkdale	$25,423	4,097
El Mirage	197,310	31,797	Cottonwood	$69,903	11,265
Fountain Hills	139,551	22,489	Dewey-Humboldt	$24,163	3,894
Gila Bend	11,927	1,922	Jerome	$2,755	444
Gilbert	1,293,514	208,453	Prescott	$247,238	39,843
Glendale	1,406,873	226,721	Prescott Valley	$240,902	38,822
Goodyear	405,051	65,275	Sedona	$62,245	10,031
Guadalupe	34,272	5,523	***Yuma County***		
Litchfield Park	33,980	5,476	San Luis	$ 158,266	25,505
Mesa	2,724,383	439,041	Somerton	$88,655	14,287
Paradise Valley	79,552	12,820	Wellton	$17,884	2,882
Peoria	956,020	154,065	Yuma	$577,490	93,064
Phoenix	8,970,587	1,445,632			
Queen Creek	163,578	26,361	**TOTAL**	**$ 31,167,434**	**5,022,708**

TABLE 4
County Tax Collections
August 2012

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		$ 98,759								
Cochise		$ 553,224								
Coconino	$ 273,956	$ 1,096,951		$1 ,096,901						
Gila		$ 265,930					$ 274,263			
Graham		$ 155,352								
Greenlee		$ 148,371								
La Paz		$ 93,004		$ 93,004	$ 92,140					
Maricopa				$ 9,534,230		$ 341,670	$ 26,183,457		$ 3,960,522	
Mohave		$ 493,078								
Navajo		$ 592,781								
Pima						$ 105,332	$ 5,583,217	$ 3,716		
Pinal		$ 992,984	$ 196,020				$ 1,034,931			
Santa Cruz		$ 197,145		$ 197,079						
Yavapai		$ 1,075,735		$ 537,775						
Yuma	$ 1,579	$ 888,717	$ 177,196	$ 888,717						