



ARIZONA DEPARTMENT OF REVENUE

MEMORANDUM

DATE: June 16, 2014

FROM: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

February 2014 TAX FACTS

SUMMARY OF GENERAL FUND REVENUES

	<u>February 2014</u>	<u>Fiscal Year Total</u>
Individual Income Tax		
Net Collections	\$ (127,914,327)	\$ 1,880,180,711
Percent Change	NA	(0.5)%
Corporate Income Tax		
Net Collections	\$ 15,142,632	\$ 283,066,064
Percent Change	17.0%	(14.0)%
Transaction Privilege, Severance & Use Taxes		
Net Collections	\$ 314,441,338	\$ 2,667,473,686
Percent Change	1.9%	5.5%
Net Collections	\$ 201,669,643	\$ 4,830,720,461
Percent Change	(12.1%)	1.8%

INDIVIDUAL INCOME TAX

Individual Income Tax Receipts

	FEBRUARY 2014	FEBRUARY 2013	% Change
Gross Collections	\$20,498,934	\$16,973,052	20.8%
Withholding	\$293,560,052	\$276,906,515	6.0%
Refunds	\$(345,929,653)	\$(340,400,678)	1.6%
Urban Revenue Sharing*	\$(93,418,660)	\$(42,798,670)	NA
Job Creation	\$(2,625,000)	\$(2,625,000)	0.0%
Net Collections	\$(127,914,327)	\$(91,944,782)	NA%

	Fiscal Year Total (13/14)	Fiscal Year Total (12/13)	% Change
Gross Collections	\$435,772,752	\$415,998,970	4.8%
Withholding	\$2,377,082,654	\$2,312,893,469	2.8%
Refunds	\$(490,801,491)	\$(476,520,616)	NA
Urban Revenue Sharing*	\$(420,873,204)	\$(342,389,363)	NA
Job Creation	\$(21,000,000)	\$(21,000,000)	0.0%
Net Collections	\$1,880,180,711	\$1,888,832,845	(0.5%)

* Urban Revenue Sharing reported in February reflects both the February and March amounts however the timing of the distribution did not change.

Note: Use tax collections of \$149,616 on individual income tax returns in FY12/13 is reflected in TPT & Use Taxes.

Average Individual Income Tax Refund

	Average	Number
2014 CYTD	\$508.74	693,453
2013 CYTD	\$531.57	662,374
% Change	(4.3%)	4.7%

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 2012 were \$436.6 million, for an average of \$1,886. An additional \$115.0 million in estimated payments came from 2011 tax returns that applied their refunds as a 2012 estimated payment, for an average of \$2,495. Estimated payments received through February 2014 for tax year 2013 are as follows:

		Monthly	Cumulative
February 2014	140 ES Payment	\$1,946,841	\$428,890,654
February 2013	140 ES Payment	\$1,876,475	\$429,291,746
	% change	3.7%	(0.1%)
February 2014	Average Payment	\$1,696	\$1,829
February 2013	Average Payment	\$1,489	\$1,892
	% change	13.9%	(3.3%)
February 2014	Applied Refund	\$159,610	\$126,901,711
February 2013	Applied Refund	\$551,346	\$113,414,999
	% change	(71.1%)	11.9%
February 2014	Monthly Total	\$2,106,452	\$555,792,365
February 2013	Monthly Total	\$2,427,821	\$542,706,745
	% change	(13.2%)	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 2012 through March 2013, \$882.8 million was received for the first quarter of 2012. The latest complete quarter (15 months of information has been compiled) is the fourth quarter of 2012, which shows an increase of 9.89% in withholding payments over the fourth quarter of 2011. Growth in quarters for which information is still being gathered is as follows:

1st Quarter 2013	(1.97%)	2nd Quarter 2013	2.62%
3rd Quarter 2013	0.88%	4th Quarter 2013	(0.37%)
1st Quarter 2014	7.54%		

The state withholding tables calculate Arizona withholding as a percentage of gross taxable wages. The 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.

Contributions on the Individual Income Tax Return

Through February 2014, individual income tax return filers have made the following contributions for tax year 2013:

	Number	Amount	Average
Aid to Education	255	\$4,151	\$16.28
Child Abuse Prevention	1,792	\$33,716	\$18.81
Domestic Violence Prevention	1,083	\$21,117	\$19.50
I Didn't Pay Enough Fund	97	\$1,254	\$12.93
National Guard Contributions	351	\$6,023	\$17.16
Neighbors Helping Neighbors	304	\$5,129	\$16.87
Special Olympics	632	\$11,233	\$17.77
Wildlife	1,479	\$27,557	\$18.63
Veterans Fund	1,018	\$23,962	\$23.54
Americans Elect Party	5	\$18	\$3.60
Democratic Party	57	\$708	\$12.42
Green Party	8	\$84	\$10.50
Libertarian Party	10	\$450	\$45.00
Republican Party	22	\$326	\$14.82

CORPORATE INCOME TAX

Corporate Income Tax Receipts

	February 2014	February 2013	% Change
Gross Collections	\$ 16,552,646	\$ 15,024,306	10.2%
Refunds	(1,410,014)	(2,084,792)	(32.4)%
Net Collections	\$ 15,142,632	\$ 12,939,514	17.0%

	Current Fiscal Year Total	Prior Fiscal Year Total	% Change
Gross Collections	\$ 403,259,979	\$ 408,881,884	(1.4)%
Refunds	(120,193,916)	(79,805,904)	50.6%
Net Collections	\$ 283,066,064	\$ 329,075,980	(14.0)%

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.

February 2014	\$ 13,486,545	Calendar Year Total	\$ 29,489,350
February 2013	\$ 10,527,775	Calendar Year Total	\$ 30,595,098
% Change	28.1%	% Change	(3.6)%

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
February 2014	85	12	17	1	2	0	117	4.5%
February 2013	81	6	21	2	2	0	112	
CY 2014	259	38	40	7	5	0	349	5.8%
CY 2013	253	26	43	4	4	0	330	

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
February 2014	\$ 749,732	\$ 875,138	\$ 4,157,800	\$ 910,000	\$ 5,920,000	\$ 12,612,670	25.9%
February 2013	\$ 622,711	\$ 484,700	\$ 4,685,935	\$ 1,470,000	\$ 2,755,000	\$ 10,018,346	
CY 2014	\$ 2,202,300	\$ 2,775,417	\$ 9,711,500	\$ 5,273,800	\$ 16,941,000	\$ 36,904,017	40.7%
CY 2013	\$ 2,348,254	\$ 1,993,324	\$ 10,551,135	\$ 3,031,000	\$ 8,312,000	\$ 26,235,713	

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 12/13 by corporate fiscal year. For example, in FY 12/13, 21.6% of the refund dollars paid were for corporate fiscal years ending in 2008 or before. The percentages are for refunds paid through the fiscal year.

Corporate Fiscal Year-End:	08 & Prior	09	10	11	12	13
FY 12/13	21.6%	3.5%	6.6%	54.7%	13.5%	0.1%
Corporate Fiscal Year-End:	09 & Prior	10	11	12	13	14
FY 13/14	28.0%	1.3%	5.1%	62.5%	3.1%	0.0%

The corporate refunds shown on page four 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.

February 2014	\$ 883,142	Calendar Year Total	\$ 8,247,087
February 2013	\$ 2,636,006	Calendar Year Total	\$ 20,163,026
% Change	(66.5)%	% Change	(59.1)%

CORPORATE INCOME TAX DOCUMENT COUNT

The Arizona Department of Revenue received 133,124 corporate returns showing a fiscal year-end of 2012. The type of return received is indicated below:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	171	33,835	86,208	871	12,039
%	0.1%	25.4%	64.8%	0.7%	9.0%

Through February 2014, 11,312 documents were received for a fiscal year-end of 2013, distributed as follows:

	120X (amended)	120 (regular)	120S (S-corp)	99T (exempt org.)	120 A (short form)
#	14	6,026	3,170	80	2,022
%	0.2%	53.3%	28.0%	0.7%	17.9%

The figures for the 2013 returns are most meaningful when compared to 2012 returns received during the same period of time in the previous year. Through February 2013, the Department of Revenue received 11,249 documents with a fiscal year-end of 2012. Compared to 2013 documents, the Department has seen a 0.6% **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 2013/14 is 15.0% of net proceeds from Fiscal Year 2011/12 income tax. Amounts returned for February 2014 are shown on Table 1 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 expired on May 31, 2013. Any monies received for the tax from this point is from an older period that was covered by the tax. The "Other Revenue" category includes county excise, road, jail and hospital taxes and various other excise taxes, such as the 911 excise tax.

	February 2014	February 2013	% change
Distribution Base	\$136,784,314	\$133,075,734	2.8%
Non Shared	\$247,512,131	\$239,977,937	3.1%
Use Tax	\$19,752,297	\$22,758,853	(13.2)%
Education Tax	\$46,677,231	\$45,774,325	2.0%
Temporary Tax ¹	\$280,494	\$77,970,099	NA
Other Revenues	\$61,531,752	\$62,987,452	(2.3)%
Total Collections	\$512,538,219	\$582,544,399	(12.0)%

	Fiscal Year Total (13/14)	Fiscal Year Total (12/13)	% change
Distribution Base	\$1,149,650,997	\$1,075,586,486	6.9%
Non Shared	\$2,118,387,671	\$1,977,241,851	7.1%
Use Tax	\$152,571,386	\$179,587,468	(15.0)%
Education Tax	\$399,672,291	\$375,761,614	6.4%
Temporary Tax	\$6,860,613	\$636,921,337	NA
Other Revenues	\$523,261,797	\$485,552,446	7.8%
Total Collections	\$4,350,404,755	\$4,730,651,202	(8.0)%

Distribution of Transaction Privilege, Severance and Use Tax Receipts

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

¹ The Temporary Tax expired May 31, 2013. Any collections received from this point are from an older period covered by the tax.

	February 2014	February 2013	% change
Retained by State	\$314,441,338	\$308,634,610	1.9%
Returned to Counties	\$55,411,326	\$53,908,980	2.8%
Returned to Cities	\$34,196,079	\$33,268,934	2.8%
Education Tax	\$46,677,231	\$45,774,325	2.0%
Temporary Tax	\$280,494	\$77,970,099	NA
Other Revenues	\$61,531,752	\$62,987,452	(2.3)%
Total Collections	\$512,538,219	\$582,544,399	(12.0)%

	Fiscal Year Total (13/14)	Fiscal Year Total (12/13)	% change
Retained by State	\$2,667,473,686	\$2,527,799,099	5.5%
Returned to Counties	\$465,723,619	\$435,720,085	6.9%
Returned to Cities	\$287,412,749	\$268,896,621	6.9%
Education Tax	\$399,672,291	\$375,761,614	6.4%
Temporary Tax	\$6,860,613	\$636,921,337	NA
Other Revenues	\$523,261,797	\$485,552,446	7.8%
Total Collections	\$4,350,404,755	\$4,730,651,202	(8.0)%

Transaction Privilege and Severance Tax Returned to Counties

Taxpayers reported the following taxable transactions and tax collections by county. The share of the revenues returned to each county for February 2014 is shown in the County Share column.

	County Share	% Change	FYTD County Share	% Change
Apache	\$479,339.98	41.4%	\$3,197,793.92	12.4%
Coconino	\$1,313,286.55	(1.4)%	\$12,805,780.60	3.9%
Cochise	\$911,850.51	1.1%	\$7,865,946.07	4.2%
Gila	\$393,425.40	4.3%	\$3,369,000.69	7.2%
Graham	\$291,802.82	4.4%	\$2,455,031.20	3.4%
Greenlee	\$431,697.88	(8.5)%	\$3,479,984.88	7.5%
La Paz	\$213,046.71	2.6%	\$1,495,308.09	8.4%
Maricopa	\$34,887,508.55	3.1%	\$292,613,903.45	7.6%
Mohave	\$1,617,450.07	7.9%	\$13,295,637.36	8.2%
Navajo	\$806,934.49	0.7%	\$7,183,165.96	7.5%
Pima	\$7,899,309.49	0.0%	\$66,939,458.01	5.2%
Pinal	\$2,340,424.85	5.4%	\$19,223,461.37	6.4%
Santa Cruz	\$335,244.21	0.2%	\$2,935,096.11	5.3%
Yavapai	\$1,951,860.39	3.8%	\$16,613,649.36	6.1%
Yuma	\$1,538,143.71	1.6%	\$12,250,402.01	3.9%
Total	\$55,411,325.61	2.8%	\$465,723,619.08	6.9%

Transaction Privilege and Severance Tax Collections by Class

	Tax Rate²	February 2014	% Change	Fiscal Year Total	% Change
Transporting	5.6	\$242,687	49.6%	\$1,125,561	(30.0)%
Non-Metal Mining					
Oil/Gas	5.6	\$298,675	18.5%	\$2,467,678	6.4%
Utilities	5.6	\$37,376,773	(0.9)%	\$358,915,037	1.6%
Communications	5.6	\$12,398,010	(12.7)%	\$100,552,460	(1.6)%
Private Car/Pipelines	5.6	\$39,481	77.1%	\$(6,822)	N/A
Publishing	5.6	\$501,616	N/A	\$3,395,059	36.3%
Job Printing	5.6	\$898,870	(5.9)%	\$7,680,529	(4.2)%
Restaurants & Bars	5.6	\$46,208,313	5.0%	\$347,802,179	3.5%
Amusements	5.6	\$4,856,085	3.7%	\$33,039,201	3.7%
Commercial Lease	0	-	N/A	\$47	(9.6)%
Rental of Personal					
Property	5.6	\$14,505,600	4.1%	\$108,288,347	0.6%
Contracting	5.6	\$42,497,968	12.9%	\$382,558,581	14.5%
Retail	5.6	\$209,961,448	2.4%	\$1,828,674,372	9.0%
Mining Severance	2.5	\$2,259,254	(19.4)%	\$17,680,728	(17.2)%
Timber Severance	expired	-	N/A	-	NA
Hotel/Motel	5.5	\$11,218,910	5.3%	\$71,266,806	0.8%
Membership Camping	expired	-	N/A	-	NA
Use	5.6	\$19,752,297	(13.2)%	\$152,571,386	(15.0)%
Jet Use	\$.0305 gal	\$269,195	(31.9)%	\$304,305	(37.4)%
Rental Occupancy	expired	-	N/A	-	NA
Jet Fuel	\$.03355 gal	\$626,575	12.5%	\$1,679,515	(25.0)%
Telecomm Devices	1.1	\$408,037	5.8%	\$3,194,714	4.9%
911 Telecomm.	\$0.2	\$1,367,624	(3.0)%	\$11,102,524	1.6%
911 Wireline	expired	(1)	N/A	\$893	N/A
911 Wireless	expired	-	N/A	\$10	N/A
Total		\$405,687,418	2.1%	\$3,432,293,109	5.8%

The Use/Use Inventory category shown on page six includes jet fuel use tax. These collections include only the individual classes of transaction privilege tax, severance tax and use tax. The total does not include license fees or any other fees collected by the department.

² The collections reported in this table reflect the base state tax collections, not including the Education Tax. For example, the total state rate for Retail is 5.6%, yet 0.6% is for the Education Tax. Collections are reported on the 5% base state rate.

Transaction Privilege and Severance Tax Taxable Sales By Class³

	February 2014	% Change	Fiscal Year Total	% Change
Transporting	\$4,853,740	49.6%	\$22,511,210	(30.0)%
Non-Metal Mining Oil/Gas	\$9,557,595	18.5%	\$78,965,681	6.4%
Utilities	\$747,535,462	(0.9)%	\$7,178,300,734	1.6%
Communications	\$247,960,207	(12.7)%	\$2,011,049,197	(1.6)%
Private Car/Pipelines	\$789,615	77.1%	\$(136,437)	N/A
Publishing	\$10,032,317	N/A	\$67,901,187	36.3%
Job Printing	\$17,977,399	(5.9)%	\$153,610,571	(4.2)%
Restaurants & Bars	\$924,166,259	5.0%	\$6,956,043,586	3.5%
Amusements	\$97,121,691	3.7%	\$660,784,014	3.7%
Commercial Lease	\$0	N/A	\$1,553	(8.3)%
Rental of Personal Property	\$290,112,003	4.1%	\$2,165,766,448	0.6%
Contracting	\$849,959,366	12.9%	\$7,653,299,708	14.5%
Retail	\$4,199,228,957	2.4%	\$36,573,485,324	9.0%
Mining Severance	\$90,370,148	(19.4)%	\$707,229,123	(17.2)%
Timber Severance	\$0	N/A	\$0	N/A
Hotel/Motel	\$203,980,182	5.3%	\$1,295,760,117	0.8%
Membership Camping	\$0	N/A	\$0	N/A
Use Tax	\$398,044,248	(13.8)%	\$3,073,805,384	(14.8)%
Rental Occupancy Tax	\$0	N/A	\$0	N/A
Total	\$8,091,689,188	1.9%	\$68,598,377,401	5.7%

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

Transaction Privilege and Severance Tax Returned to Cities/Towns

The portion of transaction privilege and severance tax returned to each incorporated city or town for February 2014 is shown on Table 2, attached to this report.

County Tax Collections

The county-imposed tax collections received by the Department of Revenue during February and returned to the counties are shown on Table 3, 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.

³These 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 February 2014. The table compares the receipts to February 2013 and also compares fiscal year (FY) totals. Figures may not add to total due to rounding.

	February 2014	February 2013	% Change
Spirituous	\$1,921,453	\$3,174,733	(39.5%)
Vinous	\$1,109,785	\$1,396,220	(20.5%)
Malt	\$1,754,062	\$1,751,325	0.2%
Cigarette*	\$20,503,556	\$21,866,208	(6.2%)
Other Tobacco	\$1,340,052	\$1,271,705	5.4%
Tobacco Licenses	\$375	\$300	25.0%
Total	\$26,629,282	\$29,460,492	(9.6%)

	Fiscal Year (13/14)	Fiscal Year (12/13)	% Change
Spirituous	\$22,584,730	\$21,523,789	4.9%
Vinous	\$10,318,638	\$9,958,331	3.6%
Malt	\$14,256,880	\$14,180,320	0.5%
Cigarette*	\$191,542,954	\$195,294,738	(1.9%)
Other Tobacco	\$11,973,564	\$11,817,196	1.3%
Tobacco Licenses	\$3,375	\$3,475	(2.9%)
Total	\$250,680,141	\$252,777,848	(0.8%)

*Through February 2014, \$509,475 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:

	February 2014	Fiscal Year (13/14)
Spirituous	\$1,345,017	\$15,809,311
Vinous	\$438,515	\$3,564,218
Malt	\$277,446	\$2,579,653
Cigarette	\$1,725,948	\$16,836,752
Other Tobacco	\$60,302	\$532,478
Tobacco Licenses	\$325	\$3,325
Total	\$3,847,553	\$39,325,737

Other dedicated revenues from luxury taxes:

	February 2014	Fiscal Year (13/14)
Corrections Fund	\$2,093,080	\$19,247,354
Tobacco Tax & Health Care Fund ⁴	\$4,140,785	\$40,209,230
Tobacco Products Tax Fund ⁵	\$6,211,177	\$60,327,422
Drug Treatment & Education Fund	\$649,994	\$6,004,525
Corrections Rev. Fund	\$258,113	\$2,397,829
Smoke Free Arizona Fund ⁶	\$216,564	\$1,910,167
Early Childhood Development and Health Fund ⁷	\$9,211,966	\$81,257,827

Bingo Tax

	Monthly	FYTD
February 2014	\$35,644	\$346,653
February 2013	\$34,686	\$338,507
% change	2.8%	2.4%

Estate Tax

	Monthly	FYTD
February 2014	\$0	\$0
February 2013	\$0	\$0
% change	NA	NA

Unclaimed Property

	Monthly	FYTD
February 2014	\$1,650,574	\$50,077,997
February 2013	(\$1,191,793)	\$70,729,341
% change	NA	(29.2%)

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

⁴ Formerly the Health Care Fund

⁵ This Fund was created by Prop. 303, which increased cigarette & other tobacco products tax rates in November 2002.

⁶ This Fund was created by Prop. 201, which increased cigarette tax rates in December 2006.

⁷ This Fund was created by Prop. 203, which increased cigarette & other tobacco products tax rates in December 2006.

TABLE 1
Urban Revenue Sharing Returned to Cities/Towns
February 2014

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$2,001,552	217,385
Eagar	\$44,978	4,885	Surprise	\$1,082,027	117,517
St. Johns	\$32,042	3,480	Tempe	\$1,489,013	161,719
Springerville	\$18,056	1,961	Tolleson	\$60,263	6,545
<u>Cochise County</u>			Wickenburg	\$58,587	6,363
Benson	\$47,004	5,105	Youngtown	\$56,681	6,156
Bisbee	\$51,331	5,575	<u>Mohave County</u>		
Douglas	\$194,176	17,509	Bullhead City	\$364,061	39,540
Huachuca City	\$17,061	1,853	Colorado City	\$44,389	4,821
Sierra Vista	\$404,095	43,888	Kingman	\$258,434	28,068
Tombstone	\$13,811	1,500	Lake Havasu City	\$483,637	52,527
Willcox	\$34,592	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$46,525	5,053
Flagstaff	\$606,492	65,870	Pinetop-Lakeside	\$39,426	4,282
Fredonia*	\$13,811	1,500	Show Low	\$98,151	10,660
Page	\$66,726	7,247	Snowflake	\$51,470	5,590
Tusayan*	\$13,811	1,500	Taylor	\$37,861	4,112
Williams	\$27,834	3,023	Winslow	\$88,898	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$69,350	7,532	Marana	\$321,900	34,961
Hayden*	\$13,811	1,500	Oro Valley	\$377,605	41,011
Miami	\$16,935	1,837	Sahuarita	\$232,570	25,259
Payson	\$140,883	15,301	South Tucson	\$52,040	5,652
Star Valley	\$21,269	2,310	Tucson	\$4,788,919	520,116
Winkelman*	\$13,811	1,500	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$329,993	35,840
Pima	\$21,978	2,387	Casa Grande	\$447,213	48,571
Safford	\$88,078	9,566	Coolidge	\$108,878	11,825
Thatcher	\$44,794	4,865	Eloy	\$153,128	16,631
<u>Greenlee County</u>			Florence	\$235,120	25,536
Clifton	\$30,486	3,311	Kearny	\$17,954	1,950
Duncan*	\$13,811	1,500	Mammoth	\$13,811	1,500
<u>La Paz County</u>			Maricopa	\$400,356	43,482
Parker	\$28,386	3,083	Superior	\$26,121	2,837
Quartzsite	\$33,856	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$191,855	20,837
Avondale	\$701,954	76,238	Patagonia*	\$13,811	1,500
Buckeye	\$468,436	50,876	<u>Yavapai County</u>		
Carefree	\$30,964	3,363	Camp Verde	\$100,112	10,873
Cave Creek	\$46,175	5,015	Chino Valley	\$99,596	10,817
Chandler	\$2,227,030	236,326	Clarkdale	\$37,723	4,097
El Mirage	\$292,768	31,797	Cottonwood	\$103,721	11,265
Fountain Hills	\$207,065	22,489	Dewey-Humboldt	\$35,854	3,894
Gila Bend	\$17,697	1,922	Jerome*	\$13,811	1,500
Gilbert	\$1,892,967	208,352	Prescott	\$366,851	39,843
Glendale	\$2,087,512	226,721	Prescott Valley	\$357,450	38,822
Goodyear	\$601,014	65,275	Sedona	\$92,360	10,031
Guadalupe	\$50,853	5,523	<u>Yuma County</u>		
Litchfield Park	\$50,420	5,476	San Luis	\$256,970	27,909
Mesa	\$4,042,429	439,041	Somerton	\$131,546	14,287
Paradise Valley	\$118,039	12,820	Wellton	\$26,536	2,882
Peoria	\$1,418,539	154,065	Yuma	\$793,974	90,660
Phoenix	\$13,700,732	1,447,128	TOTAL	\$46,709,330	5,030,191
Queen Creek	\$242,716	26,361			

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

TABLE 2
Transaction Privilege and Severance Tax Returned to Cities/Towns
February 2014

City	Distribution	Population	City	Distribution	Population
<u>Apache County</u>			Scottsdale	\$1,479,512	217,385
Eagar	\$33,247	4,885	Surprise	\$799,815	117,517
St. Johns	\$13,346	1,961	Tempe	\$1,100,652	161,719
Springerville	\$23,685	3,480	Tolleson	\$44,545	6,545
<u>Cochise County</u>			Wickenburg	\$43,306	6,363
Benson	\$34,744	5,105	Youngtown	\$41,897	6,156
Bisbee	\$37,943	5,575	<u>Mohave County</u>		
Douglas	\$119,165	17,378	Bullhead City	\$269,107	39,540
Huachuca City	\$12,611	1,853	Colorado City	\$32,811	4,821
Sierra Vista	\$298,700	43,888	Kingman	\$191,029	28,068
Tombstone	\$9,392	1,380	Lake Havasu City	\$357,496	52,527
Willcox	\$25,570	3,757	<u>Navajo County</u>		
<u>Coconino County</u>			Holbrook	\$34,390	5,053
Flagstaff	\$448,308	65,870	Pinetop/Lakeside	\$29,143	4,282
Fredonia	\$8,943	1,314	Show Low	\$72,551	10,660
Page	\$49,323	7,247	Snowflake	\$38,045	5,590
Tusayan	\$3,798	558	Taylor	\$27,986	4,112
Williams	\$20,574	3,023	Winslow	\$65,711	9,655
<u>Gila County</u>			<u>Pima County</u>		
Globe	\$51,262	7,532	Marana	\$237,943	34,961
Hayden	\$4,506	662	Oro Valley	\$279,119	41,011
Miami	\$12,503	1,837	Sahuarita	\$171,912	25,259
Payson	\$104,138	15,301	South Tucson	\$38,467	5,652
Star Valley	\$15,722	2,310	Tucson	\$3,539,885	520,116
Winkelman	\$2,403	353	<u>Pinal County</u>		
<u>Graham County</u>			Apache Junction	\$243,925	35,840
Pima	\$16,246	2,387	Casa Grande	\$330,572	48,571
Safford	\$65,106	9,566	Coolidge	\$80,480	11,825
Thatcher	\$33,111	4,865	Eloy	\$113,190	16,631
<u>Greenlee County</u>			Florence	\$173,797	25,536
Clifton	\$22,535	3,311	Kearny	\$13,272	1,950
Duncan	\$4,737	696	Mammoth	\$9,705	1,426
<u>La Paz County</u>			Maricopa	\$295,936	43,482
Parker	\$20,983	3,083	Superior	\$19,308	2,837
Quartzsite	\$25,025	3,677	<u>Santa Cruz County</u>		
<u>Maricopa County</u>			Nogales	\$141,816	20,837
Avondale	\$518,872	76,238	Patagonia	\$6,214	913
Buckeye	\$346,260	50,876	<u>Yavapai County</u>		
Carefree	\$22,888	3,363	Camp Verde	\$74,001	10,873
Cave Creek	\$34,132	5,015	Chino Valley	\$73,620	10,817
Chandler	\$1,608,424	236,123	Clarkdale	\$27,884	4,097
El Mirage	\$216,409	31,797	Cottonwood	\$76,669	11,265
Fountain Hills	\$153,059	22,489	Dewey-Humboldt	\$26,502	3,894
Gila Bend	\$13,081	1,922	Jerome	\$3,022	444
Gilbert	\$1,418,034	208,453	Prescott	\$271,170	39,843
Glendale	\$1,543,052	226,721	Prescott Valley	\$264,221	38,822
Goodyear	\$444,259	65,275	Sedona	\$68,271	10,031
Guadalupe	\$37,589	5,523	<u>Yuma County</u>		
Litchfield Park	\$37,269	5,476	San Luis	\$189,947	25,505
Mesa	\$2,988,092	439,041	Somerton	\$97,237	14,287
Paradise Valley	\$87,252	12,820	Wellton	\$19,615	2,882
Peoria	\$1,048,559	154,065	Yuma	\$582,172	93,064
Phoenix	\$9,849,084	1,445,632			
Queen Creek	\$179,412	26,361	TOTAL	\$34,161,223	5,022,708

**TABLE 3
County Tax Collections
February 2014**

	Capital Projects	Excise	Hospital/ Health Svc	Jail	Judgment	Rental Car	Road	RV Surcharge	Sports & Tourism Authority	Stadium
Apache		\$239,244								
Cochise		\$526,261								
Coconino	\$190,134	\$760,890		\$760,865						
Gila		\$237,667					\$245,919			
Graham		\$171,987								
Greenlee		\$219,307								
La Paz		\$133,589	\$0	\$133,589	\$260,749.85					
Maricopa				\$10,376,087		\$458,185	\$28,423,417		\$2,375,140	\$0
Mohave		\$492,832								
Navajo		\$479,365								
Pima						\$110,215	\$5,621,636	\$21,194		
Pinal		\$1,102,914	\$220,055				\$1,151,546			
Santa Cruz		\$193,247		\$193,195						
Yavapai		\$1,100,943		\$550,467						
Yuma	\$1,329	\$995,260	\$221,477	\$995,259						