



Annual Report

FY 2023

Year Ending June 30, 2023

Submitted on November 2023



Table of Contents

DIRECTOR'S MESSAGE

OUR MISSION

WHAT WE DO

OUR SUCCESSES

AGENCY HIGHLIGHTS

APPENDICES

DIRECTOR'S MESSAGE :



I am pleased to present the Arizona Department of Revenue's fiscal year (FY) 2023 Annual Report, and share with you our successes and goals to serve Arizona's taxpayers and maintain our strong culture.

For FY 2023, Arizona Department of Revenue (ADOR) collected a record \$28.4 billion to fund Arizona's programs and services, contributing to the state's healthy economic future. The FY 2023 total surpassed the \$27.8 billion from FY 2022, which also exceeded the FY 2021 total of \$24.0 billion. With an appropriation of approximately \$91 million, our agency is an excellent steward of the resources we are given to fulfill our mission.

For the second year in a row, ADOR has been named one of the Top Companies to Work for in Arizona, awarded by Best Companies AZ and the Arizona Capitol Times. This designation is a testament of our team's culture of caring and the dedication our people have to continuous improvement and always doing the right thing.

Our goals for FY 2023:

Employee-Centric Culture: Enhance our employee-centric culture by improving the process to attract, recruit, and extend timely offers to external candidates.

Maximize Agency Effectiveness and Efficiency: Increase voluntary compliance and reduce Transaction Privilege Tax accounts receivable.

Enhanced Customer Experience: Improve the customer experience with the ADOR call center.

Stakeholder Agility: Implement key legislative initiatives.

Looking forward to the coming year, for FY 2024, we have set some ambitious and pivotal strategic goals.

ADOR is poised for another great year with our focus on providing excellent service to Arizona's taxpayers and providing a rewarding workplace for our team members.

Rob Woods

Director

OUR ORGANIZATION :

Our strategy begins with a comprehensive look at ADOR's ecosystem as an organization — an ecosystem that includes a variety of perspectives and demands that influence our vital mission. We then make an honest assessment of our recent past and current reality, including a brutally honest evaluation of our performance. We refer to this as the "current state." The Governor's vision for the state and the agency's vision together define our desired "future state." It is by analyzing the gap between our current and future states that we develop our plan. ADOR has adopted strategic goals to close the gap between the reality of our current challenges and future state vision.

In addition to goals, ADOR has identified strategic initiatives to help overcome challenges that could keep us from closing the gap. The strategies are to be developed as specific projects to resolve the challenges. The outcomes associated with our goals, as supported by our strategies, and as executed through our projects, will be measured rigorously by our performance measures.

The performance measures ADOR has adopted track success through two primary lenses: the return on investment that taxpayers demand as an outcome of fulfilling our mission — i.e., delivering the revenue that finances Arizona's future, and customer value in the form of quality service.

OUR MISSION :

Serving Taxpayers!

OUR VISION :

Funding Arizona's priorities through excellence in innovation, exceptional customer experience, and public servant-led continuous improvement.

AGENCY OVERVIEW :

ADOR is comprised of four divisions aligned with its operating budget and strategic goals: Taxpayer Services, Education and Compliance, Processing, and Support. It operates full-service offices in Phoenix and Tucson, with a satellite location in the Phoenix Metro East Valley area. ADOR delivers core business processes entailing efficient tax processing and collection, timely enforcement of tax laws, and accurate valuation of property. In addition, it oversees 15 county assessors in the administration of state property tax laws.



HOW WE MEASURE SUCCESS :

FY 23 Goal	Annual Objectives	Annual Initiatives
Optimize Employee Culture	Improve the process to attract, recruit, and extend timely offers to external candidates.	<ul style="list-style-type: none"> Update standard work. Train staff on updated process, roles, and recruiting software. Enhance marketing and sourcing strategies.
Maximize Agency Effectiveness and Efficiency	Reduce TPT Accounts Receivable.	<ul style="list-style-type: none"> Initiate automatic levy streams. Cleanup data management. Identify TPT notice thresholds. Gain budget approval.
Enhance Services and Automation	Improve customer experience with the call center (Breakthrough).	<ul style="list-style-type: none"> Match capacity to demand with increased headcount and broader schedule coverage. Supplier management initiative to improve accountability to metrics with countermeasures. Leverage Artificial Intelligence (AI) solution to resolve low complexity call types via automation.
Legislative Agility	<p>Implement House Bill 2696.</p> <p>Implement House Bill 2838.</p> <p>Develop Business One Stop.</p> <p>Prepare for the STARS Tax System (Breakthrough).</p>	<ul style="list-style-type: none"> Develop scope of project impact to correspondence. Identify current service-level agreements (SLA). Complete letter changes and implement new SLA. Revise and propose recommendations. Draft pass-through entity form and build into the systems over four quarters. Go live with new pass-through entity form. Identify business processes and user stories. Complete user stories. Data Cleanse Phase I. Request for Proposal and vendor selection. Roll out staffing plan 1 and submit Legislative Budget. Create Communication Plan.



WHAT WE DO



Audit

Educates taxpayers and promotes compliance with Arizona tax laws through an audit and review of taxpayers' individual income, corporate income, transaction privilege/use tax, and withholding tax returns and filings; reviews taxpayers' amended returns and claims for refunds along with their supporting books and records; and participates in the administration of local excise taxes. Investigates and prevents fraudulent tax activity.



Collections

Collects delinquent tax liabilities; educates taxpayers to increase compliance, and administers the state's Debt Set-Off program, which offsets taxpayers' income tax refunds to pay for debts owed to participating state agencies and municipalities; files proof of claim on bankruptcy cases to protect the interests of the state; files and releases tax liens, issues certificates for letters of good standing, dissolution and withdrawal, as well as for payment of estate/trust income taxes.

Education and Compliance



Education and Outreach

Provides taxpayer education through strong partnerships with Arizona cities, towns, and counties as well as providing agency employee training programs emphasizing the agency's culture in addition to job knowledge and personal growth; and offers specialty tax programs that support taxpayer compliance and voluntary disclosure with Arizona tax laws.

WHAT WE DO



Process Administration

Receives and processes taxpayer documents to promptly and accurately serve timely refunds and revenue distributions based on returns, payments, and adjustments.



Tax Data Management

Maintains oversight over all data in agency tax systems; ensures taxpayer accounts are correct and in balance; prepares existing tax data for tax system replacement; tests new functionality and enhancements for the agency's tax systems; supports the development of business intelligence capabilities and provides governance of agency data.

Processing



WHAT WE DO



Disclosure Office (Disclosure, Records and Information Management)

Oversees the agency's Disclosure program, assisting the agency in developing policies, standards, procedures, information sharing agreements, awareness training, and conducting inspections to comply with state and federal laws for safeguarding confidential information; serves as the liaison with the IRS for the exchange and safeguarding of Federal Tax Information, periodic IRS audits, and compliance efforts. Coordinates and prepares agency responses to public records requests. Oversees the agency's Records and Information Management (RIM) program, assisting the agency in developing RIM policies, standards, procedures, training, and other efforts to comply with state laws and mandates; serves as the agency's liaison with the Arizona State Library, Archives and Public Records.

Hearing Office

Conducts hearings and issues written decisions on department assessments and refund denials relating to individual and corporate income and withholding taxes. Handles corporate income tax protests of assessments and refund denials.

Inquiries and Requests

Assists taxpayers and supports internal staff in understanding tax laws, rules and programs administered by the department; responds to



inquiries and provides assistance in person, over the phone, and by email; issues licenses and registrations; and updates taxpayer account information within the agency's tax system.

Problem Resolution Office

Responds to escalated taxpayer inquiries and works with the agency's various units and divisions to resolve complex issues and problems.

Property Tax

Ensures fair and uniform property values for Arizona taxpayers by exercising general supervision over county assessors in administering the property tax laws and determines the valuation of centrally valued properties, including electric generation facilities, telecommunications companies, pipelines, railroads, airlines, mines, and water companies.

Taxpayer, Executive & Legislative Issues (Tax Policy, Appeals & Protest)

Reviews and analyzes proposed state and federal tax legislation to assist in the promulgation of technically sound and administratively feasible tax policies; develops and promulgates administrative rules, rulings, and procedures; provides policy support and interpretative guidance within the department; provides interpretive oral and written guidance to taxpayers.

Taxpayer Services



Assists taxpayers in resolving their appeals of proposed tax assessments, refund denials and penalty abatement denials and, as appropriate, defends the proposed assessments and denials issued by the Department through the administrative appeals process.

Tobacco Tax Unit (Tobacco Audit & Compliance, Tobacco Enforcement)

Administers state luxury taxes on tobacco products, and supports Arizona's efforts to meet legal and operational obligations under the Tobacco Master Settlement Agreement; enforces state laws regulating tobacco product sales in Arizona and conducts statewide inspections of tobacco retailers and distributors.

Unclaimed Property

Collects, safeguards, and advertises abandoned property and returns that unclaimed property to its rightful owner(s); educates the public and holders about Unclaimed Property Laws.



WHAT WE DO



Budget Office

Plans and develops the agency's annual budget. Monitors expenditures for adherence to the statutory requirements once appropriations are approved by the Governor and the Legislature.

Communications

Creates, manages, facilitates and delivers the department's internal and external multimedia communications.

Continuous Improvement

Provides coaching and professional development in continuous improvement across the agency. Assists work units in improving processes to deliver superior customer value.

Economic Research and Analysis

Provides statistical analysis, research and reporting services, including the fiscal impact of proposed changes to tax laws; assists in the promulgation of technically sound and administratively feasible tax policies and laws. Administers several income tax credit programs.

E-Services Unit

Supports and maintains system readiness and usability of tax systems and online filing websites, including bulk filing; creates new functionality to streamline processes and increase efficiencies to



benefit internal and external customers; facilitates technical support to third-party software vendors to provide taxpayers with efficient, safe, and convenient e-filing options.

Facilities Management

Coordinates building maintenance; oversees construction, building renewal projects, building sanitation needs; receives and records all building deliveries; participates in safety and risk management issues; coordinates fleet usage; manages building security assets such as security guards, as well as cameras and access controls. Manages the agency's annual review and updates to the Continuity of Operations Plan (COOP).

Financial Services

Reconciles, distributes, and reports tax dollars deposited to the state's financial institution; manages the department's accounting and payroll functions.

Human Resources

Leads strategic initiatives and manages operational aspects related to the team member lifecycle; creates a foundation and structure to ensure a positive and inclusive work culture designed to attract, engage, develop, and retain excellent team members at all levels of the organization.

Support



Information Technology

Provides information security, application development and support, customer service, project management, and business analysis services for the Department.

Internal Audit

Conducts financial, operational, investigative, and consultative reviews of agency practices, policies and procedures.

Legislative Liaison

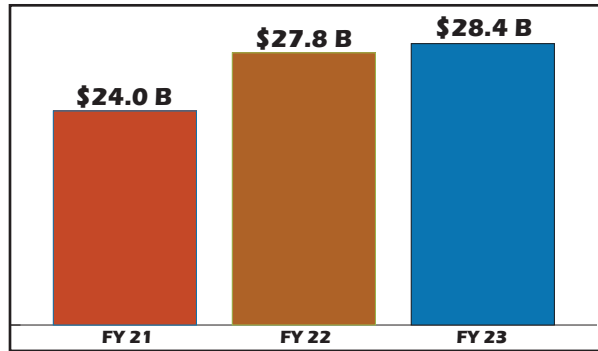
Coordinates the analysis, research, and testimony on tax legislation; analyzes and tracks bills through the legislative process; coordinates implementation of legislation after passage; and acts as the liaison between legislators and the department, including handling constituent issues for legislators and the Governor's Office.

Procurement Office

Adheres to the rules and regulations of the Arizona Procurement Code as they relate to the expenditure of public monies; assists with purchasing needs, determines sourcing method for each purchase, and develops specifications and scope of work; receives and evaluates quotes/bids/proposals, solicits qualified vendors, awards contracts, and manages vendor contracts.



OUR SUCCESSES



Record Gross Revenue Collected

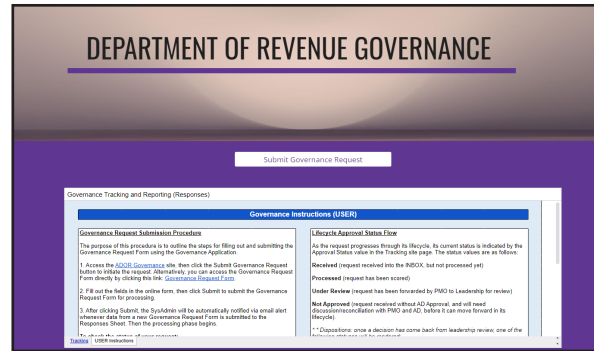
Fiscal year (FY) 2023 was a milestone year, as ADOR collected a record \$28.4 billion for Arizona programs and services that contribute to funding Arizona's future. The FY 2023 total surpassed the \$27.8 billion from FY 2022. Making up the \$28.4 billion was \$18 billion from transaction privilege tax (TPT). In FY 2023, the Department collected almost \$5 billion in retail TPT and excise tax from medical and adult use marijuana sales, and over \$987 million in retail TPT paid by remote sellers and marketplace facilitators.

Individual Income Tax Return Log

The number one call to the call center during tax season is "where's my refund?" Call center agents had limited visibility into if we received a return before being scanned into the system. This made the taxpayers unsure if ADOR received the return and would mail in a second return or continue to call for updates. ADOR processes, on average, 11,000 duplicate returns per year.

Through brainstorming sessions, the team proposed a daily list of tax returns received but still needed to be processed and stored in a shared location that call center agents could quickly query during a call with a taxpayer.

Beginning with the 2022 tax season, the daily list is available to call center agents to set better



expectations and provide more definitive answers. This, in turn, caused fewer repeat calls.

As a result, duplicate returns dropped to 5,468, a 67% reduction. The manual labor, such as processing mail and entering data, was reduced by 605 hours.

Governance Application Improvement

The agency needed a better way to align strategic priorities with ADOR projects. In mapping out the current process, the team realized that using the Google Workspace applications would allow them to remove waste by converting the manual processes into automated processes. This resulted in an application that aligns with the Strategic Plan priorities and provides a weighted measurement system to score and rank projects automatically.

As Strategic Priorities change across Strategic Plan Cycles, the Application can now be easily updated to align with those changes. Employees can benefit from timely feedback when a project is not an immediate priority, and know the reason why.

The new Governance Application positions Leadership to be recognized by the Auditor General as a potential "Best Practice" during our next Sunset Audit. The true measure of success for this project is the timely implementation of legislative driven enhancements in order to better Serve Taxpayers!



Transaction Privilege Tax Refund Backlog
Staff realized that initial requests for TPT written refund claims need more information for processing without subsequent conversations and emails. This causes ADOR to pay out interest on the claims while reinforcing negative behaviors from taxpayers.

After identifying bottlenecks in the process, the team tackled areas where things slowed down. The group focused on improving the website and workbook to ensure that required items are included through the creation checklists and standard work.

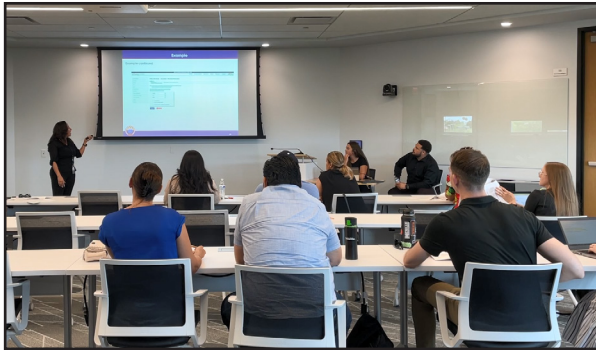
Through the improved standard work, the backlog has decreased by 35%. This reduced the time for refund determination and potential refund of money reported incorrectly. Auditors are no longer spending 39 days to receive basic information. By successfully completing this project, ADOR fulfilled a key strategic objective—to increase voluntary compliance by processing the written refund requests in a timely manner.

Virtual Job Fair

The Education and Compliance and Processing divisions had several job vacancies that were not being filled using traditional recruitment methods. Leaders were challenged to find new ways of reaching potential job candidates. Teammates brainstormed and decided on hosting a virtual job fair.



OUR SUCCESSES



Open positions were advertised to potential candidates in conjunction with information about our agency, our work, our culture, our benefits, and the specific vacancies we were recruiting in a less formal way. In this environment, candidates were able to ask questions and assess what job at ADOR would be the best fit. The Standard Work created for hosting a Virtual Job Fair is used agency wide.

Interjurisdictional Transfer Improvement Project

An Interjurisdictional Transfer (IJT) is a request from a city to transfer TPT funds from an incorrectly paid jurisdiction to the correct jurisdiction. This helps taxpayers avoid penalties, interest, or the need to amend returns.

Through collaborative efforts, the project team was able to create standard work for IJT requests and processing, checklists, taxpayer correspondence and communication templates, current state and future state process maps, metric-based Process Mapping, and IJT prioritization requests from the Cities.

In successfully completing this project, ADOR fulfilled a key strategic objective to increase voluntary compliance. Taxpayers are educated earlier so correct file and pay activities can be confirmed.

Cases are processed within 5 business days rather than up to 15 months. Through standardization, a potential cost savings of 160 full-time employees is discovered.



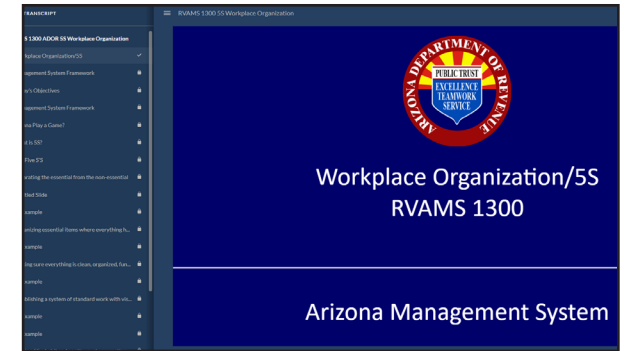
Business One Stop

ADOR, along with the Arizona Department of Administration and other agencies, launched the Business One Stop (B1S), a single online portal for businesses to plan, start, grow, and close a business. It provides them a “one-stop-shop” where they can complete all of the tasks necessary to submit an application, receive a license, and make a payment across multiple state agencies—making it easier for them to kick off their business in Arizona. At ADOR, B1S interacts with AZTaxes.gov, enabling citizens to register, apply for a license, and make licensing payments.

Countless hours were put into making B1S happen at ADOR. B1S reduces the manual effort and paperwork for both the users and the State agencies and enables the State to play a key role in the success of the business community and the growth of Arizona.

Improving Employee Relations and Satisfaction

For the second year in a row, ADOR has been named one of the Top Companies to Work for in Arizona, awarded by Best Companies AZ and the Arizona Capitol Times. Additionally, each year the State surveys employees to determine their overall satisfaction with categories such as their work, culture, and benefits. ADOR received an 87% engagement score. Furthermore, ADOR formally recognized 87 team members with Core Values and Continuous Improvement Awards.



Lastly, the Human Resources team was able to reduce the time to fill an open position by 24% and increased offers accepted by 25%. These successes are due to our team’s culture of caring, dedication to continuous improvement, and always doing the right thing.

The AMS Moves to Computer-based Training Style

The Arizona Management System (AMS) training previously required extensive scheduling and 20 staff hours bi-monthly for ADOR employees to train new employees. This AMS Knowledge is important to orient new employees to the way ADOR operates and ensures a streamlined onboarding process.

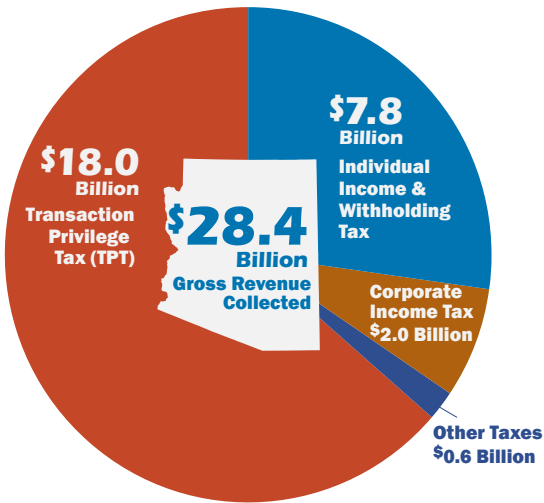
The Education and Training Unit (EDU) converted the 10 hours of instructor-led AMS presentations and quizzes with software into computer based training (CBTs). In order to enhance the learning experience and keep the end user engaged in the materials, EDU was also able to acquire a new voice speaking technology.

The new AMS CBT Learning Track now allows all new employees to take AMS training during the first 30 days of onboarding; as well, any existing employee can complete refresher training on any of the seven AMS lessons at any time. Consequently, the CBT training allows for a 100% reduction in previously required manpower hours to conduct the virtual training.



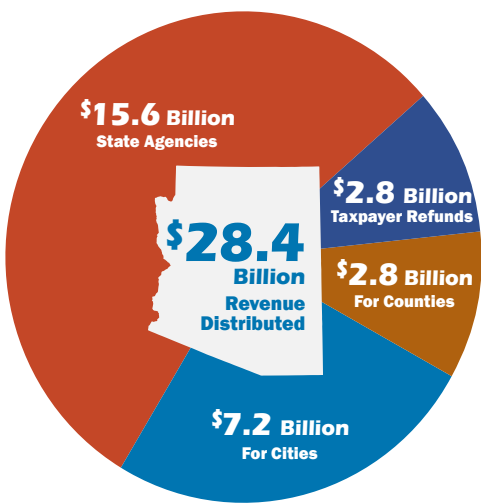
AGENCY HIGHLIGHTS

Total Gross Revenue Collected



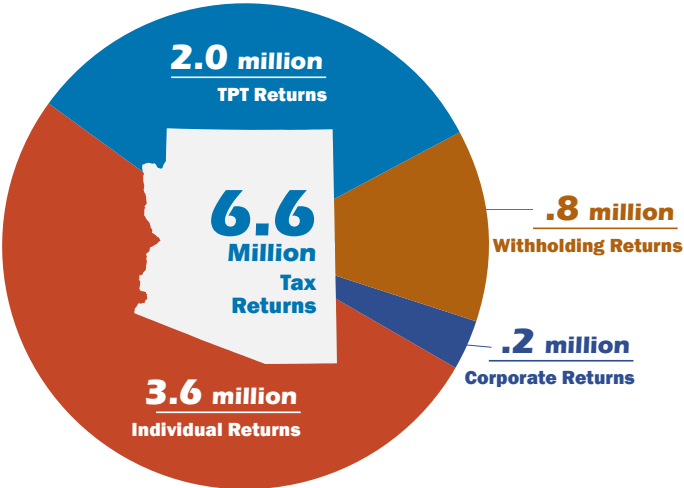
(Detailed gross revenues are reported under TABLE 1)

Total Revenue Distributed

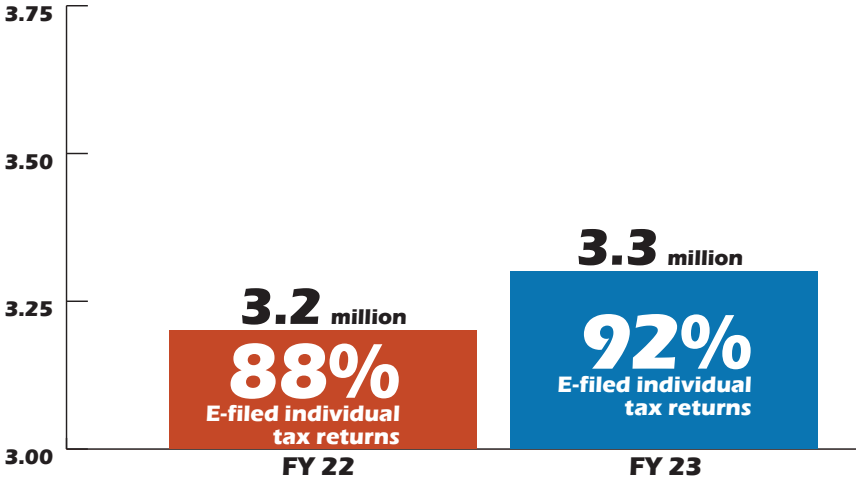


Figures drawn from [Strategic Plan Update FY 2024](#)

Total Number of Tax Returns Processed

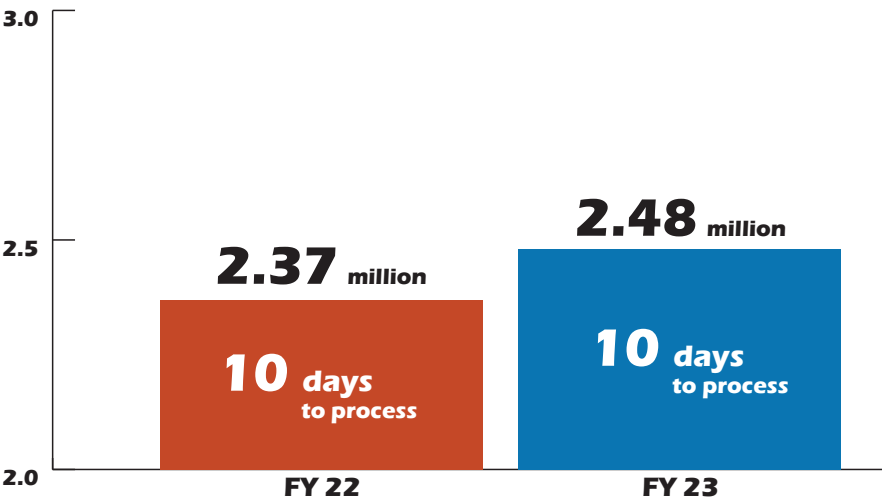


Total Number of E-Filed Individual Income Tax Returns Received (in Millions)

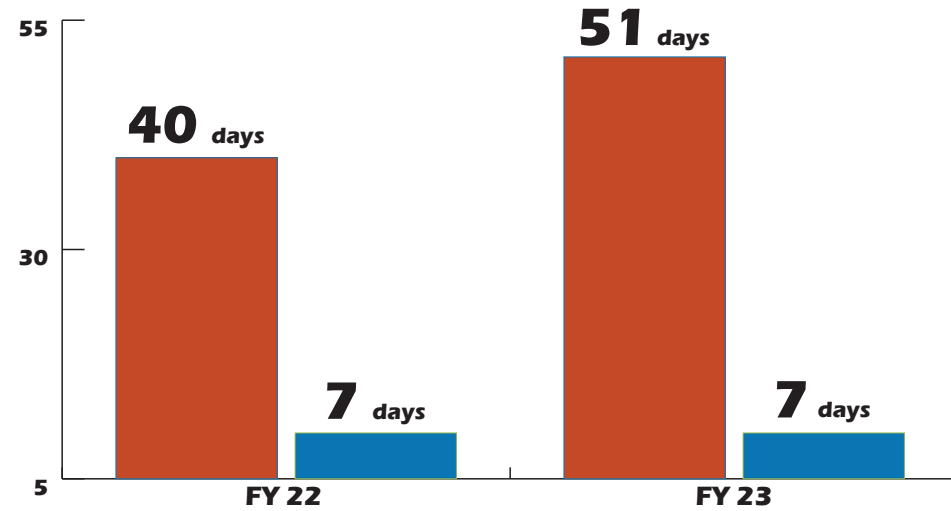


AGENCY HIGHLIGHTS

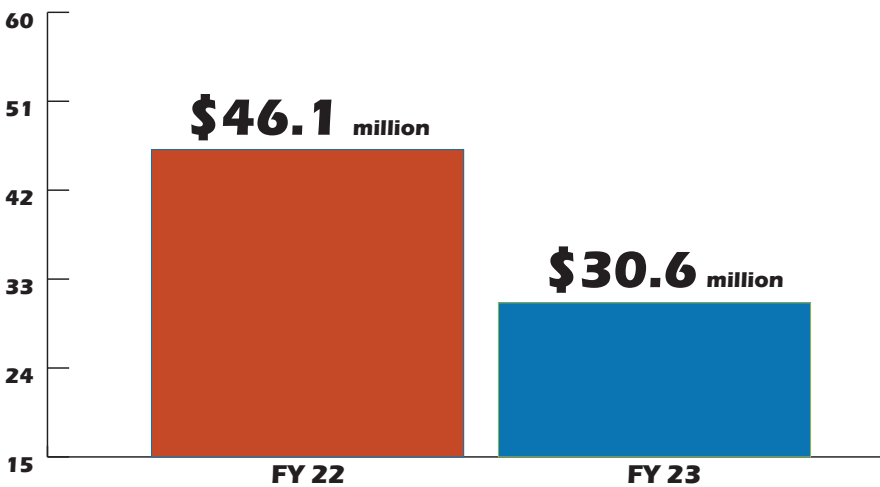
Total Number of Individual Income Tax Refunds (in Millions)



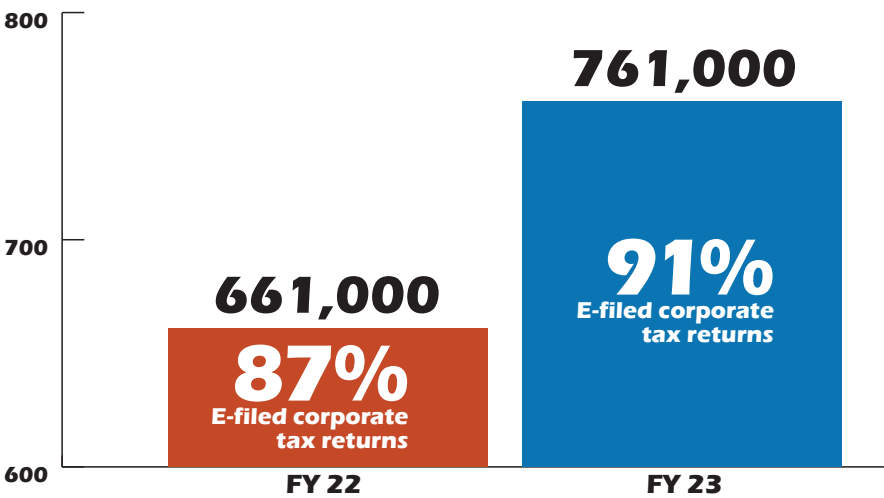
Average Time to Issue Tax Refunds (Calendar Days)



Dollars Recovered from Individual Income Tax Fraud Prevention (in Millions)

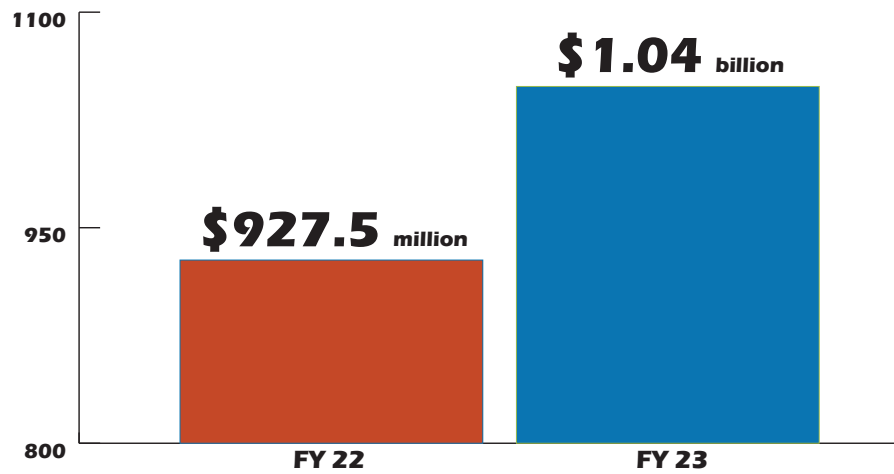


Total Number of E-Filed Corporate Income Tax Returns Received

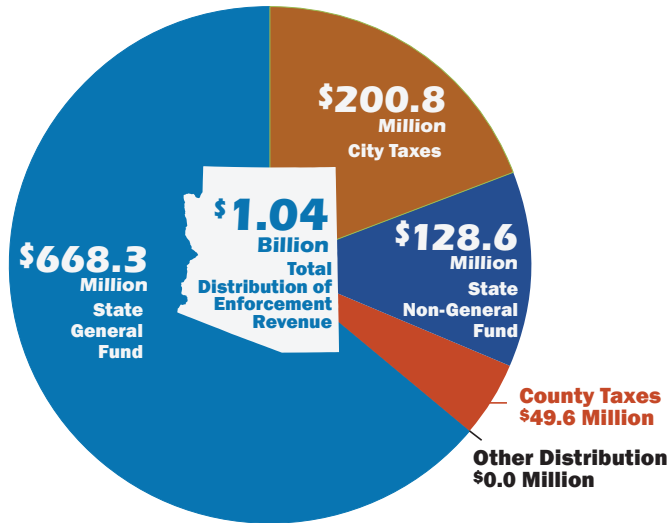


AGENCY HIGHLIGHTS

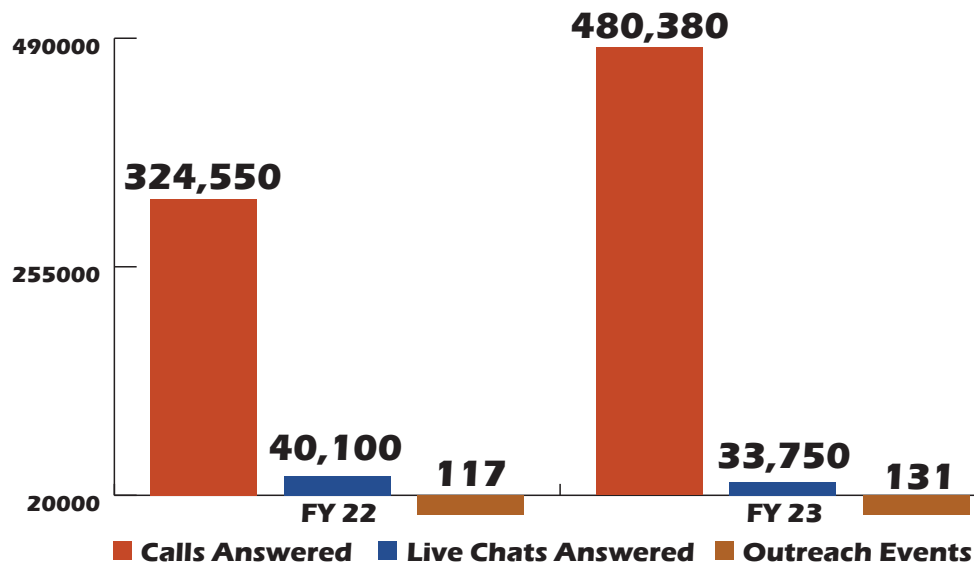
Total Net Enforcement Revenue



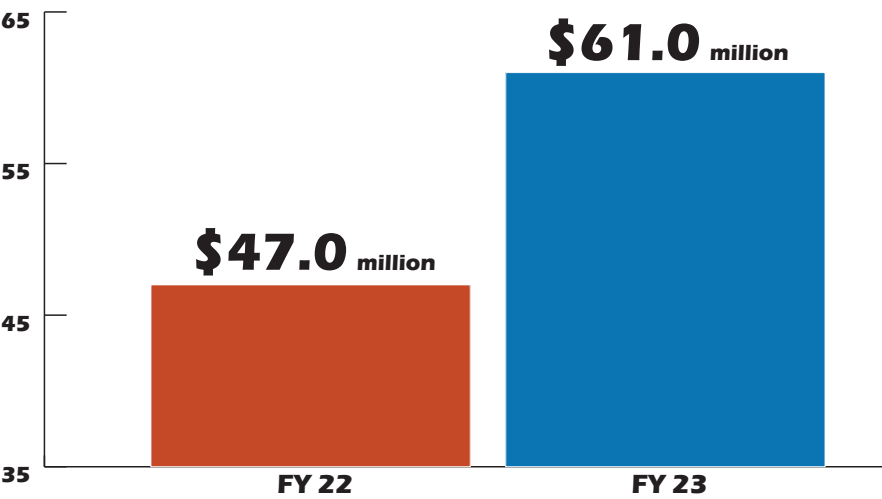
Total Distribution of Enforcement Revenue



Number of Customers Served

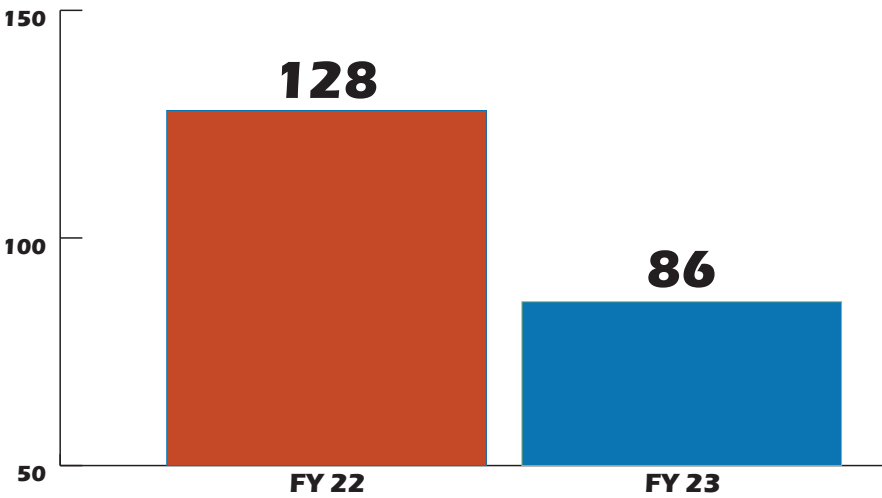


Unclaimed Property Dollars Returned to Customers

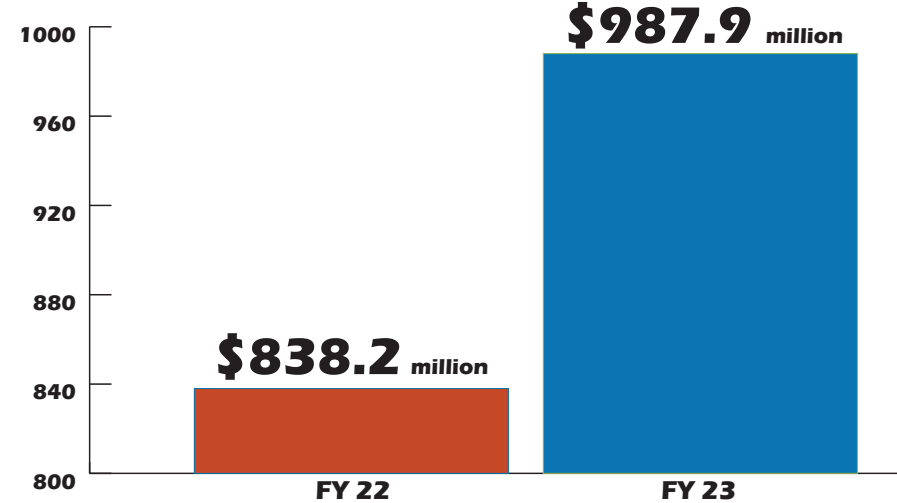


AGENCY HIGHLIGHTS

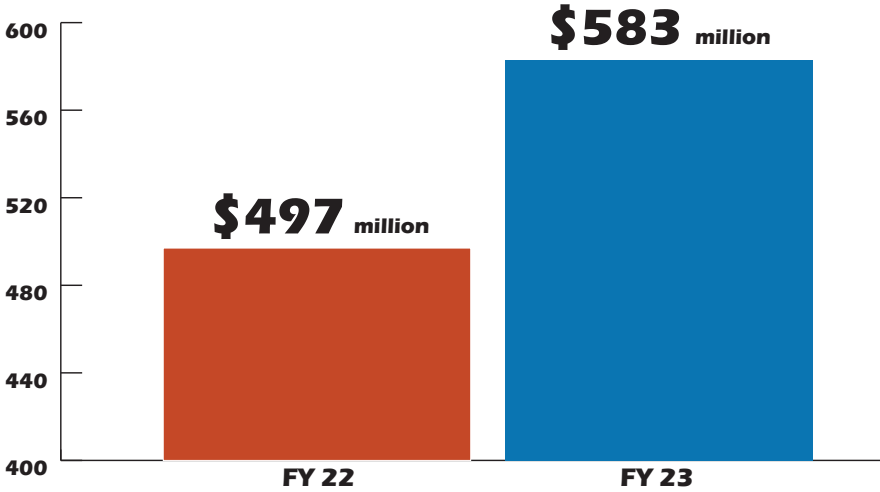
Number of Unassigned TPT Refund Accounts



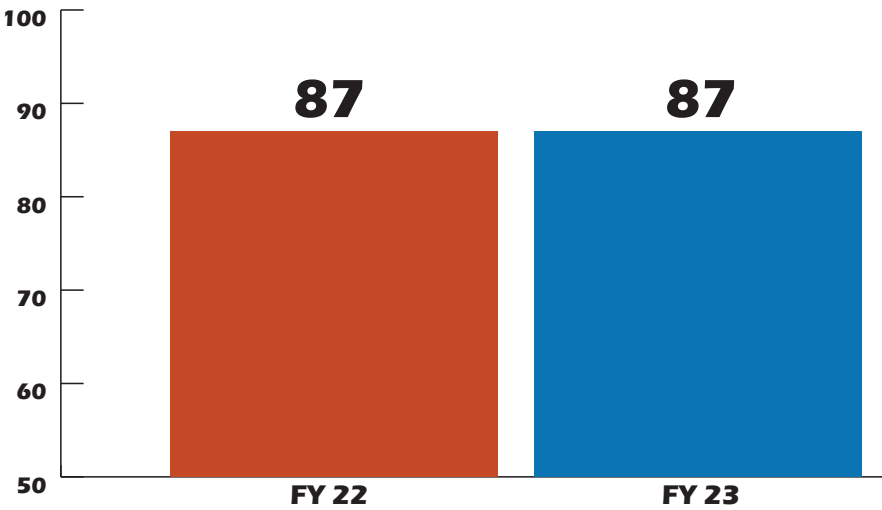
Total Revenue Collected from Remote Sellers



TPT Accounts Receivable (in Millions)



Annual Agency Engagement Score



MISCELLANEOUS TAXES

Bingo Collections

The tax on state licensed bingo operations is based on a multi-tiered licensing structure. There are three classes of bingo licenses, each of which has a different tax rate.

Each licensee's tax rate is based on bingo receipts. Class A licensees, whose gross receipts do not exceed \$75,000 per year, are taxed at 2.5 percent of adjusted gross receipts. (Adjusted gross receipts are the monies left after paying prizes.) Class B licensees, whose gross receipts do not exceed \$500,000, are taxed at 1.5 percent of their gross receipts. Class C licensees, whose gross receipts exceed \$500,000 per year, are taxed at 2 percent of gross receipts from bingo.

All taxes collected are deposited in the state general fund. (See Table 40 below.)



Luxury Tax Collections

Arizona's luxury tax applies to cigarettes, other tobacco products and alcoholic beverages. The department is responsible for issuing tobacco licenses and stamps and collecting taxes on tobacco products and alcoholic beverages. The department investigates and confiscates contraband tobacco products. All payments, stamp orders, and required reports are 100 percent electronically.

(Refer to Table 41.)

Monies collected and distributed from luxury tax:		
Fund	Amount	Due to the passage of...
State General Fund	\$64.3 million	
Tobacco Tax and Health Care Fund	\$50.0 million	(Tobacco Tax and Health Care Initiative in November 1994)
Tobacco Products Tax Fund	\$74.0 million	
Drug Treatment and Education Fund	\$10.9 million	(Proposition 200 in 1994)
Corrections Revolving Fund	\$4.4 million	(Proposition 200 in 1994)
Department of Corrections Fund	\$33.9 million	(Legislature in 1984 to pay for prison construction)
Department of Corrections Transfer from Prop 200 Funds	\$1.2 million	
Prop 200 Transfer from Prop 303 Funds	\$3.5 million	
Smoke Free AZ Fund	\$2.3 million	(Proposition 201 in 1994)
Early Childhood Development and Health Fund	\$103.2 million	(Proposition 203 in 1994)

MISCELLANEOUS TAXES



Unclaimed Property Collections and Distributions

Responsibilities of the Unclaimed Property Unit include the collection, safekeeping and disposition of abandoned property and escheated estates.

The Unclaimed Property staff receives and maintains records related to unclaimed funds along with other intangible and tangible personal property that is presumed to be abandoned. This property is received from business associations, banking and financial institutions, insurance companies, fiduciaries, state courts, and governmental agencies.

Common examples of unclaimed property are:

- State warrants not cashed after six months;
- Payroll checks written to employees not cashed after one year;
- Contents of safe deposit boxes on which rent has not been paid for three years;
- Government and court property not claimed in two years;
- Stock or other equity interest in a business association or financial institution with no activity for three years;
- Bank or credit union accounts with no activity for three years;
- Cashier and other official checks not cashed in three years;
- Checks written to vendors or customers not cashed after three years;
- Money orders not cashed in three years; and
- Traveler's checks not cashed in fifteen years.

An owner may file a claim to recover property within 35 years after the final day of the fiscal year in which the department received the property.

Escheated Estates

In addition to their Unclaimed Property responsibilities, staff members also establish and maintain records of escheated estates. An escheated estate is created when a

person dies without leaving a will and has no known heirs. When this condition exists, his or her property reverts to the state as the original and ultimate proprietor after seven years. Funds received from escheated estates are deposited into the Permanent State School Fund. (See Table 42 below.)


Waste Tire Fee Distributions

The Arizona waste tire fee is a fee applied to the sale of new motor vehicle tires. The fee is to be collected quarterly at a rate of 2 percent of the purchase price, not to exceed \$2.00 per tire.

During FY 2023, the Department collected \$12,319,144 and distributed 3.5 percent to the Arizona Department of Environmental Quality, with the remainder being distributed to the counties based on the number of motor vehicles registered in each county. (See Table 43 below.)

The distribution is performed quarterly.



Arizona Department of Revenue
 1600 West Monroe Street
 Phoenix, Arizona 85007

TABLE 1
REVENUE SUMMARY
GROSS REVENUE COLLECTED
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

SOURCE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX					
Distribution Base	\$2,244,197,404	\$2,357,406,929	\$2,748,210,633	\$3,239,660,616	\$3,446,505,648
Nonshared Portion	3,958,911,462	4,176,057,831	4,811,292,321	5,556,698,958	5,976,423,975
Use Tax	362,026,745	384,263,505	449,765,392	503,880,179	533,335,054
Education Tax	760,874,328	808,452,299	935,934,330	95,842,915	2,129,990
Education Tax Extension (1)				981,975,128	1,172,894,916
Temporary Tax (2)	128,605	376,358	142,456	52,339	198,351
Undistributed Estimated					
Transaction Privilege Tax	9,789,761	26,045,966	37,681,121	38,435,701	(193,201)
Marijuana Excise Tax (3)			32,925,183	132,828,482	168,911,480
Other State Revenue	59,648,111	67,608,762	64,253,454	70,092,882	161,784,980
County and City Collections	4,289,113,182	4,519,198,357	5,111,352,622	6,023,386,147	6,537,668,455
Subtotal	\$11,684,689,598	\$12,339,410,006	\$14,191,557,512	\$16,642,853,348	\$17,999,659,646
INCOME TAX					
Withholding	\$4,567,250,552	\$4,894,243,319	\$5,287,037,800	\$5,946,826,352	\$5,720,143,191
Individual	1,820,178,311	1,136,238,014	3,012,702,158	3,319,717,986	2,086,693,913
Corporate	651,196,431	611,946,618	944,871,950	1,287,316,147	1,968,948,301
Subtotal	\$7,038,625,294	\$6,642,427,951	\$9,244,611,908	\$10,553,860,485	\$9,775,785,405
LUXURY TAX					
Spirituuous Liquor	\$39,417,348	\$39,395,949	\$46,369,117	\$48,197,214	\$50,341,625
Vinous Liquor	17,357,125	18,028,851	19,453,661	18,295,267	19,120,933
Malt Liquor	21,347,551	22,116,335	23,315,171	22,432,562	21,962,302
Tobacco - All Types (4)	323,469,631	331,543,243	325,839,150	320,029,322	281,605,307
Licensing	5,925	6,050	5,150	5,100	5,775
Subtotal	\$401,597,579	\$411,090,427	\$414,982,250	\$408,959,465	\$373,035,942
UNCLAIMED PROPERTY					
Unclaimed Property	\$168,222,552	\$170,976,820	\$195,978,437	\$218,101,790	\$233,183,466
Escheated Estates	86,104	42,146	401,722	182,747	243,947
Subtotal	\$168,308,656	\$171,018,966	\$196,380,159	\$218,284,537	\$233,427,412
OTHER REVENUES					
Bingo	\$469,026	\$397,780	\$165,181	\$331,145	\$477,015
Flight Property Tax	11,728,981	13,531,373	12,714,725	12,655,949	8,652,296
Private Car Tax	2,027,884	2,220,383	2,380,655	2,426,134	2,248,548
Nuclear Plan Assessment	2,549,792	2,576,291	2,210,929	2,267,935	2,434,868
Waste Tire	10,004,703	10,334,522	10,061,002	11,801,863	12,319,144
Subtotal	\$26,780,387	\$29,060,348	\$27,532,492	\$29,483,027	\$26,131,871
TOTAL (5)	\$19,320,001,513	\$19,593,007,698	\$24,075,064,321	\$27,853,440,861	\$28,408,040,277

(1) The Education Extension Tax began on July 1, 2021

(2) On May 18, 2010, voters approved Proposition 100 which temporarily increased the state transaction privilege and use tax rates on most transactions by one percentage point beginning June 1, 2010 and ending May 31, 2013.

(3) In November 2020, voters approved Proposition 207, which imposed an Excise tax on the sale of Adult Use marijuana beginning January 2021

(4) Figures represent gross tobacco revenue less administrative expenses.

(5) All revenues collected by the Department of Revenue, including those which are later refunded or distributed.

For additional detail on the current year revenue, please refer to the appropriate section within this report.

Figures may not add to total due to rounding.

TABLE 2
NET REVENUE TO STATE GENERAL FUND
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

SOURCE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Transaction Privilege, Use, and Severance Tax	\$5,094,961,891	\$5,373,390,986	\$6,208,915,561	\$7,177,938,084	\$7,698,458,826
Undistributed Estimated Transaction Privilege Tax	9,789,761	26,045,966	37,681,121	38,435,701	(193,201)
Income Tax	4,826,981,286	4,289,230,877	6,535,731,647	7,921,555,010	5,923,417,910
Luxury Tax	57,063,987	59,688,183	64,837,692	64,960,772	64,261,797
Unclaimed Property	91,509,204	98,874,182	117,570,231	123,953,407	159,392,041
Bingo	469,026	397,780	165,181	331,145	477,045
Private Car Tax	2,027,884	2,220,383	2,380,655	2,426,134	2,248,548
Nuclear Plan Assessment	2,549,792	2,576,291	2,210,929	2,267,935	2,434,868
Total	\$10,085,352,832	\$9,852,424,647	\$12,969,493,016	\$15,331,868,188	\$13,850,497,834

Figures may not add to total due to rounding.

TABLE 3
NET ENFORCEMENT REVENUE
FISCAL YEAR 2023

ENFORCEMENT REVENUE	FY 2023
Non-Timely Revenue	\$462,750,767
Enforcement Revenue-Collections	\$435,335,021
Enforcement Revenue-Audit and Outreach	\$105,406,829
Compliant Revenue-Audit and Outreach	\$43,774,010
TOTAL ENFORCEMENT REVENUE	\$1,047,266,627
 DISTRIBUTION OF ENFORCEMENT REVENUE	
State General Fund	\$668,295,365
State Non-General Fund	\$128,603,117
City Taxes	\$200,806,059
County Taxes	\$49,562,628
Other Distribution	(\$542)
TOTAL DISTRIBUTION	\$1,047,266,627

TABLE 4
GROSS TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

SOURCE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Distribution Base	\$2,244,197,404	\$2,357,406,929	\$2,748,210,633	\$3,239,660,616	\$3,446,505,648
Nonshared	3,958,911,462	4,176,057,831	4,811,292,321	5,556,698,958	5,976,423,975
Use Tax	362,026,745	384,263,505	449,765,392	503,880,179	533,335,054
SUBTOTAL	\$6,565,135,610	\$6,917,728,265	\$8,009,268,346	\$9,300,239,754	\$9,956,264,676
Education Tax	\$760,874,328	\$808,452,299	\$935,934,330	\$95,842,915	\$2,129,990
Education Tax Extension (1)				981,975,128	1,172,894,916
Temporary Tax (2)	128,605	376,358	142,456	52,339	198,351
Undistributed Estimated Payment	9,789,761	26,045,966	37,681,121	38,435,701	-193,201
Telecommunications Devices	3,939,596	3,597,537	3,313,360	2,900,471	2,507,495
911 Excise	16,107,379	16,975,158	17,385,969	17,705,235	18,370,076
911 Prepaid Wireless	1,610,054	1,485,965	1,526,819	1,543,698	1,384,452
Infrastructure		9,723,983	3,396,720	13,510,686	102,046,637
Municipal Water	2,418,656	2,442,336	2,646,927	2,550,228	2,407,315
Nursing Facility Assessment	30,616,030	28,532,958	30,929,016	27,107,742	29,386,448
Jet Fuel Tax	4,956,396	4,850,825	5,054,642	4,774,821	5,682,556
Marijuana Excise Tax (3)			32,925,183	132,828,482	168,911,480
GROSS STATE COLLECTIONS	\$7,395,576,415	\$7,820,211,649	\$9,080,204,891	\$10,619,467,201	\$11,461,991,191
Municipal Privilege Tax	\$3,306,714,701	\$3,494,883,955	\$3,947,721,368	\$4,652,541,759	\$5,064,525,835
County Transaction Privilege Taxes	982,398,481	1,024,314,401	1,163,631,254	1,370,844,388	1,473,142,620
COUNTY AND CITY COLLECTIONS	\$4,289,113,182	\$4,519,198,357	\$5,111,352,621	\$6,023,386,147	\$6,537,668,455
TOTAL DEPARTMENT OF REVENUE RECEIPTS	\$11,684,689,598	\$12,339,410,006	\$14,191,557,512	\$16,642,853,348	\$17,999,659,646

(1) The Education Tax Extension began on July 1, 2021

(2) On May 18, 2010, voters approved Proposition 100 which temporarily increased the state transaction privilege and use tax rates on most transactions by one percentage point beginning June 1, 2010 and ending May 31, 2013.

(3) In November 2020, voters approved Proposition 207, which imposed an Excise tax on the sale of Adult Use marijuana beginning Janu

TABLE 5
COUNTY TRANSACTION PRIVILEGE TAXES
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

SOURCE	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Apache County Excise Tax	\$1,182,639	\$1,282,331	\$1,582,712	\$1,969,576	\$2,072,923
Cochise County Excise Tax	7,371,982	8,655,219	10,988,545	9,848,384	10,674,498
Coconino County Excise Tax	16,334,239	16,136,801	18,526,347	21,876,472	22,860,598
Coconino County Jail Tax	16,334,496	16,136,817	18,527,203	21,876,559	22,810,542
Coconino County Capitol Projects Tax (1)	7,471	5,823	2,139	2,747	2,962
Coconino County Road Tax	9,995,142	9,906,879	11,198,779	13,096,871	13,745,029
Gila County Excise Tax	3,138,508	3,455,163	4,098,428	4,333,410	4,831,145
Gila County Road Tax (1)	(1,787)	10,528	2,057	6,633	1,163
Gila Road Extension Tax	3,235,816	3,540,687	4,185,505	4,407,566	4,911,361
Graham County Excise Tax	2,144,904	2,388,379	2,622,405	2,779,407	3,373,154
Graham County Jail Tax	2,135,138	2,380,590	2,618,861	2,773,363	3,364,027
Greenlee County Excise Tax	1,470,064	1,487,509	1,421,085	1,790,853	2,275,342
La Paz County Excise Tax	1,434,951	1,476,038	1,628,866	1,791,389	2,193,421
La Paz County Jail Tax	1,434,951	1,476,038	1,628,865	1,790,856	2,191,893
La Paz County Health Services District (1)	30	10	(10)	(3)	0
La Paz County Judgment Tax	2,866,815	2,949,251	3,257,178	1,971,883	101,495
Maricopa County Road Tax (1)	(243,154)	10,435	1,235	21,618	2,591
Maricopa County Road Tax Extension	468,863,096	491,092,907	559,028,614	664,828,085	722,619,514
Maricopa County Stadium Tax (1)	168	(13)	(8)	32	3
Maricopa County Jail Tax	172,143,399	180,977,378	206,875,287	246,834,965	269,788,176
Maricopa County Rental Car Surcharge	5,896,744	5,218,859	3,667,460	6,475,330	7,608,963
Mohave County Excise Tax (1)	7,633,276	4,950,805	48,388	37,223	29,747
Navajo County Excise Tax	7,813,464	7,585,721	8,157,363	9,044,079	9,563,319
Navajo County Jail Tax		1,764,626	5,328,875	5,924,051	6,280,832
Pima County Hotel Tax	7,109,236	5,792,094	5,366,639	8,938,637	14,437,733
Pima County Rental Car Surcharge	1,508,561	1,360,872	924,683	1,164,061	1,329,905
Pima County R.V. Surcharge (1)	(1,964)	(5)	(56)	(117)	0
Pima County Road Tax	86,326,341	89,518,565	101,235,313	110,676,463	119,283,740
Pinal County Excise Tax	17,739,439	19,773,363	24,300,136	29,662,058	35,762,951
Pinal County Health Services District	3,472,890	3,948,799	4,853,015	5,922,967	7,142,646
Pinal County Road Tax	18,643,359	20,259,676	25,035,538	30,508,396	36,586,556
Pinal County Transportation Tax (2)	17,140,418	19,630,778	23,819,443	23,645,353	159,283
Santa Cruz County Excise Tax	2,679,555	3,046,807	4,806,640	3,835,796	4,430,987
Santa Cruz County Jail Tax	2,676,440	3,046,590	4,806,586	3,835,768	4,430,486
Yavapai County Excise Tax	19,225,283	20,415,083	24,877,491	28,280,624	30,073,741
Yavapai County Jail Tax	9,612,630	10,207,534	12,438,427	14,140,320	15,036,868
Yuma County Excise Tax	13,519,772	15,283,364	18,007,495	18,786,390	20,110,791
Yuma County Jail Tax	13,519,793	15,283,393	18,007,935	18,786,425	20,108,605
Yuma County Capitol Projects Tax (1)	(724)	(1,162)	0	192	130
Yuma County Health Services District	3,018,068	3,413,958	4,022,543	4,194,127	4,489,965
Sports & Tourism Authority	35,017,031	30,445,914	25,733,248	44,985,578	48,455,538
COUNTY TAX COLLECTIONS	\$982,398,481	\$1,024,314,401	\$1,163,631,254	\$1,370,844,388	\$1,473,142,620

(1) This county tax has expired. Collections are from periods prior to the expiration.

TABLE 6
STATE TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX RATES
BUSINESS CODES AND TAX RATES
FISCAL YEAR 2023

BUSINESS CODE	TAXABLE ACTIVITIES	DISTRIBUTION			TOTAL TAX
		BASE	NONSHARED	EDUCATION	
002	Nonmetalliferous Mining, Oil and Gas Production	1.0%	2.125%	0.0%	3.125%
004	Utilities	1.0%	4.0%	0.6%	5.6%
005	Communications	1.0%	4.0%	0.6%	5.6%
006	Transporting	1.0%	4.0%	0.6%	5.6%
007/008	Private Rail Car/Pipelines	1.0%	4.0%	0.6%	5.6%
009	Publishing	1.0%	4.0%	0.6%	5.6%
010	Printing	1.0%	4.0%	0.6%	5.6%
011	Restaurants and Bars	2.0%	3.0%	0.6%	5.6%
012	Amusements	2.0%	3.0%	0.6%	5.6%
014	Personal Property Rentals	2.0%	3.0%	0.6%	5.6%
015	Contracting	1.0%	4.0%	0.6%	5.6%
017	Retail	2.0%	3.0%	0.6%	5.6%
019	Mining Severance	2.0%	0.5%	0.0%	2.5%
025	Hotel/Motel Tax	2.75%	2.75%	0.0%	5.5%
029/030	Use and Use Inventory Tax	0.0%	5.0%	0.6%	5.6%
203	Medical Marijuana	2.0%	3.0%	0.6%	5.6%
420	Adult Use Marijuana	2.0%	3.0%	0.6%	5.6%
315	MRRA	2.0%	3.0%	0.6%	5.6%
325	Online Lodging Marketplace	2.75%	2.75%	0.0%	5.5%
605/616	Remote Seller or Marketplace	2.0%	3.0%	0.6%	5.6%

TABLE 7
NET TAXABLE SALES
BY TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX CLASSIFICATIONS (1)
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

CLASSIFICATION	FY 2019	% OF TOTAL	FY 2020	% OF TOTAL	FY 2021	% OF TOTAL	FY 2022	% OF TOTAL	FY 2023	% OF TOTAL
Transporting	31,542,233	0.02	34,562,780	0.02	121,844,144	0.08	77,909,868	0.04	47,437,757	0.02
Mining, Oil & Gas	164,066,164	0.12	187,408,302	0.14	215,158,810	0.13	244,672,809	0.13	259,774,705	0.13
Mining Severance	690,060,203	0.53	508,177,101	0.37	1,424,404,918	0.89	1,988,355,207	1.07	797,629,351	0.40
Utilities	10,315,449,912	7.85	9,814,962,428	7.09	10,766,674,507	6.70	10,979,178,264	5.88	10,817,796,102	5.43
Communications	1,917,972,554	1.46	1,771,024,989	1.28	1,387,554,161	0.86	1,254,885,316	0.67	1,306,703,657	0.66
Private Car and Pipelines	33,457,162	0.03	32,944,018	0.02	50,796,186	0.03	46,580,829	0.02	48,579,061	0.02
Publishing	56,071,053	0.04	35,342,849	0.03	32,570,132	0.02	59,363,335	0.03	36,434,344	0.02
Job Printing	241,962,678	0.18	164,659,597	0.12	185,315,644	0.12	228,987,269	0.12	243,277,421	0.12
Restaurants and Bars	15,232,888,157	11.60	14,471,699,590	10.46	15,248,825,630	9.49	19,532,365,621	10.47	21,672,944,725	10.89
Amusements	1,482,455,223	1.13	1,303,260,578	0.94	879,531,890	0.55	1,834,008,504	0.98	2,332,100,073	1.17
Commercial Lease (3)	214	n/a (2)	16	n/a (2)	0	n/a (2)	881	n/a (2)	183	n/a (2)
Personal Property Rentals (4)	4,762,329,596	3.63	4,893,667,201	3.54	4,994,986,116	3.11	6,127,279,748	3.28	8,106,990,077	4.07
Contracting	13,610,523,276	10.36	15,817,234,314	11.43	17,977,828,782	11.19	19,863,879,384	10.65	23,403,586,825	11.76
Retail	71,664,594,902	54.56	74,712,426,965	54.00	86,248,391,045	53.67	97,186,669,342	52.09	99,927,786,657	50.20
Remote Seller/Marketplace Facilitator (5)			3,485,992,742	2.52	8,333,375,824	5.19	10,337,947,742	5.54	12,228,483,449	6.14
MRRA Amount	177,361,375	0.14	218,938,113	0.16	213,124,309	0.13	232,728,111	0.12	265,407,871	0.13
Medical Marijuana (6)					297,828,830	0.19	723,169,877	0.39	403,548,352	0.20
Adult Use Marijuana					195,210,688	0.12	747,443,115	0.40	961,532,948	0.48
Hotel/Motel	3,646,903,681	2.78	2,805,265,120	2.03	2,460,566,716	1.53	4,160,293,305	2.23	4,546,069,453	2.28
Online Lodging Marketplace (7)			355,669,401	0.26	597,915,528	0.37	854,819,917	0.46	942,145,566	0.47
Membership Camping							(97)	(0.00)		n/a
Rental Occupancy Tax (8)	(1,255)	n/a (2)	0	n/a (2)	(996)	n/a (2)	(333)	n/a (2)	(12,771)	n/a (2)
Use Tax	7,316,159,872	5.57	7,744,065,064	5.60	9,061,233,185	5.64	10,104,849,340	5.42	10,691,331,010	5.37
Use Tax-Utilities	945,241	n/a	1,642,263	n/a (2)	1,851,631	n/a (2)	(891,057)	n/a (2)	1,561,783	n/a (2)
TOTAL	\$131,344,742,238	100.00	\$138,358,943,430	100.00	\$160,694,987,680	100.00	\$186,584,496,298	100.00	\$199,041,108,599	100.00

(1) Net taxable sales are based upon tax receipts.

(2) Percent of total is less than 0.01%.

(3) Commercial Lease rate dropped to 0% effective July 1, 1997.

(4) Beginning September 1, 2021, this category was combined with Peer-To-Peer Car Rentals

(5) Remote Seller/Marketplace Facilitator tax was effective October 1, 2019.

(6) The Medical Marijuana was previously reported as part of the Retail category. Beginning with the January 2021 period, medical marijuana is reported in a separate category

(7) Prior to FY2020 this category was combined with Hotel/Motel.

(8) Effective November 1, 2006, this tax was repealed

Figures may not add to total due to rounding.

TABLE 8
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS BY CLASS
FISCAL YEAR 2023

CLASSIFICATION	DISTRIBUTION		TOTAL COLLECTIONS
	BASE	NONSHARED	
Transporting	\$474,378	\$1,897,510	\$2,371,888
Nonmetal Mining, Oil and Gas	2,597,747	5,520,212	\$8,117,960
Mining Severance	15,952,587	3,988,147	\$19,940,734
Utilities	108,177,961	432,711,844	\$540,889,805
Communications	13,067,037	52,268,146	\$65,335,183
Private Car and Pipelines	485,791	1,943,162	\$2,428,953
Publishing	364,343	1,457,374	\$1,821,717
Job Printing	2,432,774	9,731,097	\$12,163,871
Restaurants and Bars	433,458,895	650,188,342	\$1,083,647,236
Amusements	46,642,001	69,963,002	\$116,605,004
Commercial Lease	5	4	9
Rentals of Personal Property/P2P (1)	162,139,802	243,209,702	\$405,349,504
Contracting	234,035,868	936,143,473	\$1,170,179,341
Rental Occupancy Tax	(257)	(126)	(383)
Retail	1,998,555,733	2,997,833,600	\$4,996,389,333
Remote Seller/Marketplace Facilitator	244,569,669	366,854,504	\$611,424,172
MRRA Amount	5,308,157	7,962,236	\$13,270,394
Medical Marijuana	8,070,967	12,106,451	\$20,177,418
Adult Use Marijuana	19,230,659	28,845,988	\$48,076,647
Hotel/Motel	125,016,910	125,016,910	\$250,033,820
Online Lodging Marketplace	25,909,003	25,909,003	\$51,818,006
Membership Camping	-	-	\$0
Use Tax Utilities	15,618	62,471	\$78,089
Use Tax		533,335,031	\$533,335,031
License Fees		781,232	\$781,232
Jet Fuel Tax	-	-	\$0
Jet Fuel Use Tax	-	10	\$10
Non sufficient Funds		482,067	\$482,067
Mandatory EFT Fees		1,547,613	\$1,547,613
TOTAL	\$3,446,505,648	\$6,509,759,006	\$9,956,264,654

(1) This figure includes Peer-To-Peer Car Sharing.

Figures may not add to total due to rounding.

TABLE 9
DISTRIBUTION OF TRANSACTION PRIVILEGE, USE
AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2023

Net Regular to State General Fund	\$7,698,458,826
Net Estimated Payments to General Fund	-193,201
Net to Cities	861,626,412
Net to Counties	1,396,179,438
Net to Education Fund	2,129,990
Net to Education Tax Extension	1,172,894,916
Net to Temporary Tax	198,351
Marijuana Excise Tax	168,911,480
911 Wireline/Excise, 911 Wireless, Infrastructure, Telecommunications Devices, Nursing Facility, Jet Fuel	161,784,980
TOTAL GROSS STATE COLLECTIONS	\$11,461,991,192

ADDITIONAL DISTRIBUTION FROM
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2023

Rio Nuevo	\$17,113,539 *
Sports and Tourism Authority	20,890,554
Tribal Community Colleges	1,387,185
Convention Center	24,999,400
Border Security Fund	209,205,000
State Highway Fund	925,447,500
State Aviation Fund	20,600,000
Budget Stabilization Fund	425,000,000
State Parks Revenue Fund	38,237,100
Border Security Fund	335,000,000
Long-term Water Augmentation Fund	334,000,000

* Includes reconciliations for FY2022 and an estimated June 2023 for Rio Nuevo.

Figures may not add to total due to rounding.

TABLE 10
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN APACHE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Utilities	\$21,517,134	11.6%	\$1,075,857
Communications	11,259,594	-5.1%	562,980
Publishing	28,031	-58.2%	1,402
Restaurants and Bars	22,558,707	-2.2%	1,127,935
Rentals of Personal Property	14,519,638	1.9%	725,982
Contracting (All)	60,610,256	77.6%	3,030,513
Retail	220,504,509	3.7%	11,025,225
Remote Seller/Marketplace Facilitator	47,602,176	10.4%	2,380,109
Hotel/Motel and Online Lodging Marketplace	16,619,456	-6.4%	914,070
Use Tax	112,805,819	17.9%	5,637,970
Other Taxable Activities	19,549,740	3.3%	786,417
TOTAL	\$547,575,062	11.6%	\$27,268,460

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Utilities	22	21	22
Communications	107	110	110
Publishing	16	15	13
Restaurants and Bars	55	62	68
Rentals of Personal Property	308	381	467
Contracting (All)	237	234	236
Retail	3,146	3,281	3,211
Remote Seller/Marketplace Facilitator	926	3,626	4,800
Hotel/Motel and Online Lodging Marketplace	46	53	60
Use Tax	1,310	1,445	1,606
Other Taxable Activities	34	39	57
TOTAL	6,207	9,267	10,650

(1) Fees, Jet Fuel and Jet Fuel Use are not included.
Figures may not add to total due to rounding.

TABLE 11
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN COCHISE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Utilities	\$231,053,119	17.4%	\$11,552,656
Communications	21,218,996	4.1%	1,060,950
Publishing	682,629	-30.1%	34,131
Job Printing	739,553	4.9%	36,978
Restaurants and Bars	203,669,853	8.2%	10,183,493
Amusements	7,393,250	-3.1%	369,663
Rentals of Personal Property	34,714,761	9.7%	1,735,738
Contracting (All)	172,751,895	19.0%	8,637,595
Retail	1,204,167,524	5.2%	53,582,905
Remote Seller/Marketplace Facilitator	181,531,382	11.8%	9,076,569
MRRA	4,206,658	16.0%	210,333
Hotel/Motel and Online Lodging Marketplace	51,139,899	-2.6%	2,812,694
Use Tax	133,047,902	10.3%	6,652,395
Other Taxable Activities	8,006,016	466.7%	7,012,243
TOTAL	\$2,254,323,438	8.6%	\$112,958,343

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Utilities	47	48	43
Communications	181	188	178
Publishing	24	26	19
Job Printing	18	17	18
Restaurants and Bars	306	329	322
Amusements	45	50	55
Rentals of Personal Property	599	717	864
Contracting (All)	446	463	475
Retail	6,068	6,276	6,255
Remote Seller/Marketplace Facilitator	1,666	4,139	5,732
MRRA	33	80	74
Hotel/Motel and Online Lodging Marketplace	156	154	162
Use Tax	2,172	2,349	2,749
Other Taxable Activities	13	20	19
TOTAL	11,774	14,856	16,965

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 12
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN COCONINO COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Utilities	\$220,469,673	9.2%	\$11,023,484
Communications	27,674,997	3.1%	1,383,750
Publishing	1,475,919	-12.3%	73,796
Job Printing	3,241,107	32.5%	162,055
Restaurants and Bars	697,765,650	6.1%	34,888,282
Amusements	158,778,521	4.1%	7,938,926
Rentals of Personal Property	126,364,454	-0.9%	6,318,223
Contracting (All)	485,520,252	13.2%	24,276,013
Retail	1,875,380,424	-0.3%	93,769,021
Remote Seller/Marketplace Facilitator	207,429,210	10.4%	10,371,460
MRRA	4,439,208	-41.4%	221,960
Hotel/Motel and Online Lodging Marketplace	625,276,690	2.8%	34,390,218
Use Tax	147,787,296	-2.1%	7,389,365
Other Taxable Activities	54,785,670	463.6%	2,618,399
TOTAL	\$4,636,389,070	4.3%	\$234,824,952

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Utilities	47	46	47
Communications	226	227	240
Publishing	21	22	21
Job Printing	42	39	32
Restaurants and Bars	530	572	571
Amusements	91	108	116
Rentals of Personal Property	855	1,021	1,183
Contracting (All)	892	910	865
Retail	7,591	8,022	7,902
Remote Seller/Marketplace Facilitator	1,800	5,295	7,156
MRRA	27	80	88
Hotel/Motel and Online Lodging Marketplace	525	638	813
Use Tax	2,590	2,884	3,229
Other Taxable Activities	32	31	41
TOTAL	15,269	19,895	22,304

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 13
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN GILA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Utilities	\$118,037,653	9.5%	\$5,901,883
Communications	8,876,290	-0.3%	443,815
Publishing	157,627	-40.4%	7,881
Job Printing	249,327	-35.3%	12,466
Restaurants and Bars	113,496,510	8.9%	5,674,826
Amusements	4,177,160	11.8%	208,858
Rentals of Personal Property	22,272,201	22.3%	1,113,610
Contracting (All)	87,059,048	30.0%	4,352,952
Retail	483,451,918	7.5%	24,172,596
Remote Seller/Marketplace Facilitator	70,944,125	13.1%	3,547,206
MRRA	3,472,303	298.2%	173,615
Hotel/Motel and Online Lodging Marketplace	37,853,681	7.1%	2,081,952
Use Tax	37,852,439	-4.1%	1,892,622
Other Taxable Activities	39,627,960	-65.1%	1,210,764
TOTAL	\$1,027,528,244	1.5%	\$50,795,047

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Utilities	30	34	32
Communications	149	148	153
Publishing	15	15	13
Job Printing	14	16	14
Restaurants and Bars	178	194	179
Amusements	26	29	27
Rentals of Personal Property	415	499	637
Contracting (All)	380	371	360
Retail	4,214	4,441	4,413
Remote Seller/Marketplace Facilitator	1,238	3,841	5,154
MRRA	12	40	49
Hotel/Motel and Online Lodging Marketplace	93	101	128
Use Tax	1,577	1,688	1,911
Other Taxable Activities	11	10	13
TOTAL	8,352	11,427	13,083

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 14
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN GRAHAM COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Utilities	\$51,238,002	18.5%	\$2,561,900
Communications	6,179,053	19.7%	308,953
Restaurants and Bars	54,737,676	9.4%	2,736,884
Rentals of Personal Property	21,872,975	62.8%	1,093,649
Contracting (All)	36,967,873	45.6%	1,848,394
Retail	437,242,663	20.8%	21,867,243
Remote Seller/Marketplace Facilitator	44,654,493	14.8%	2,232,725
Hotel/Motel and Online Lodging Marketplace	12,834,766	10.1%	705,912
Use Tax	31,960,695	26.1%	1,598,035
Other Taxable Activities	93,649,160	NA	2,448,216
TOTAL	\$791,337,358	-5.3%	\$37,401,909

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Utilities	12	12	10
Communications	121	126	131
Restaurants and Bars	69	73	70
Rentals of Personal Property	325	407	492
Contracting (All)	136	152	141
Retail	3,114	3,308	3,234
Remote Seller/Marketplace Facilitator	1,000	3,121	4,202
Hotel/Motel and Online Lodging Marketplace	14	20	20
Use Tax	1,236	1,367	1,568
Other Taxable Activities	41	34	58
TOTAL	6,068	8,620	9,926

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 15
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN GREENLEE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Communications	\$1,982,587	37.0%	\$99,129
Restaurants and Bars	9,877,478	29.0%	493,874
Rentals of Personal Property	7,537,175	-7.5%	376,859
Contracting (All)	17,917,846	-14.4%	895,892
Retail	382,648,345	72.6%	19,132,417
Remote Seller/Marketplace Facilitator	12,371,816	10.7%	618,591
Hotel/Motel and Online Lodging Marketplace	2,818,204	21.0%	155,001
Use Tax	101,319,247	90.1%	5,065,962
Other Taxable Activities	(291,676,144)	-127.9%	(23,847,338)
TOTAL	\$244,796,555	-82.2%	\$2,990,388

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Communications	58	58	64
Restaurants and Bars	20	25	29
Rentals of Personal Property	149	186	209
Contracting (All)	56	55	58
Retail	1,673	1,684	1,681
Remote Seller/Marketplace Facilitator	582	1,914	2,513
Hotel/Motel and Online Lodging Marketplace	13	17	16
Use Tax	703	712	819
Other Taxable Activities	24	36	37
TOTAL	3,278	4,687	5,426

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 16
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN LA PAZ COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME FROM FY 2022	% CHANGE	COLLECTIONS
Utilities	\$33,102,735	5.7%	\$1,655,137
Communications	3,539,902	13.3%	176,995
Restaurants and Bars	64,536,702	19.6%	3,226,835
Rentals of Personal Property	7,832,920	27.5%	391,646
Contracting (All)	61,400,657	128.3%	3,070,033
Retail	216,122,039	12.9%	10,827,012
Remote Seller/Marketplace Facilitator	30,226,255	24.9%	1,511,313
Hotel/Motel and Online Lodging Marketplace	16,869,736	-3.1%	927,835
Use Tax	30,339,762	-3.4%	1,537,898
Other Taxable Activities	1,902,088	141.6%	53,071
TOTAL	\$465,872,795	20.5%	\$23,377,775

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Utilities	24	21	21
Communications	101	93	95
Restaurants and Bars	90	98	102
Rentals of Personal Property	273	320	383
Contracting (All)	193	161	187
Retail	3,016	3,126	3,065
Remote Seller/Marketplace Facilitator	781	2,933	3,993
Hotel/Motel and Online Lodging Marketplace	74	87	91
Use Tax	1,083	1,192	1,362
Other Taxable Activities	39	34	55
TOTAL	5,674	8,065	9,354

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 17
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN MARICOPA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Nonmetal Mining	\$135,242,667	10.0%	\$4,226,333
Utilities	7,631,434,386	9.3%	381,571,719
Communications	867,010,176	4.7%	43,350,509
Publishing	12,476,505	-53.8%	623,825
Job Printing	200,822,539	5.1%	10,041,127
Restaurants and Bars	15,391,694,932	11.8%	769,584,747
Amusements	1,859,076,748	34.2%	92,953,837
Rentals of Personal Property	6,514,103,823	36.7%	325,705,191
Contracting (All)	16,176,309,712	13.9%	808,815,486
Retail	70,228,224,571	0.2%	3,511,418,075
Remote Seller/Marketplace Facilitator	8,233,422,810	19.5%	411,671,141
MRRA	181,862,600	8.5%	9,093,130
Hotel/Motel and Online Lodging Marketplace	3,379,209,075	14.3%	185,856,499
Use Tax	7,936,735,115	6.3%	396,833,614
Other Taxable Activities	1,016,442,641	1057.6%	50,808,550
TOTAL	\$139,764,068,300	7.6%	\$7,002,553,782

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Nonmetal Mining	56	68	56
Utilities	161	170	185
Communications	720	723	688
Publishing	154	176	138
Job Printing	666	663	612
Restaurants and Bars	7,517	8,128	8,402
Amusements	784	855	877
Rentals of Personal Property	4,044	4,575	4,929
Contracting (All)	7,113	7,067	6,653
Retail	52,860	55,405	54,371
Remote Seller/Marketplace Facilitator	3,280	8,893	12,149
MRRA	197	318	348
Hotel/Motel and Online Lodging Marketplace	1,572	2,220	3,465
Use Tax	12,935	14,124	14,839
Other Taxable Activities	291	251	425
TOTAL	92,350	103,636	108,137

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 18
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN MOHAVE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Nonmetal Mining	\$18,730,388	-2.3%	\$585,325
Utilities	429,674,599	4.1%	21,483,730
Communications	30,050,218	6.1%	1,502,511
Publishing	571,920	-47.0%	28,596
Job Printing	1,828,245	-7.6%	91,412
Restaurants and Bars	495,399,067	8.8%	24,769,953
Amusements	17,811,529	-2.0%	890,576
Rentals of Personal Property	102,600,422	-1.1%	5,130,021
Contracting (All)	493,817,141	7.7%	24,690,857
Retail	2,789,136,753	3.2%	139,456,838
Remote Seller/Marketplace Facilitator	327,656,244	14.9%	16,382,812
MRRA	6,361,566	149.4%	318,078
Hotel/Motel and Online Lodging Marketplace	139,255,997	-1.9%	7,659,080
Use Tax	267,950,808	-7.4%	13,394,540
Other Taxable Activities	25,196,314	NA	1,180,658
TOTAL	\$5,146,041,210	4.5%	\$257,564,988

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Nonmetal Mining	21	19	21
Utilities	58	56	58
Communications	200	195	214
Publishing	20	23	18
Job Printing	36	28	32
Restaurants and Bars	434	473	490
Amusements	53	63	63
Rentals of Personal Property	782	945	1,139
Contracting (All)	888	861	858
Retail	7,900	8,210	8,013
Remote Seller/Marketplace Facilitator	1,825	4,890	6,833
MRRA	21	52	60
Hotel/Motel and Online Lodging Marketplace	315	415	520
Use Tax	2,905	3,156	3,555
Other Taxable Activities	13	16	27
TOTAL	15,471	19,402	21,901

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 19
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN NAVAJO COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Utilities	\$132,973,246	11.2%	\$6,648,662
Communications	22,209,704	-1.6%	1,110,485
Publishing	208,482	-42.1%	10,424
Job Printing	1,130,677	3.9%	56,534
Restaurants and Bars	187,827,709	3.5%	9,391,385
Amusements	8,073,796	5.0%	403,690
Rentals of Personal Property	50,669,666	22.3%	2,533,483
Contracting (All)	224,474,913	28.5%	11,223,746
Retail	1,047,336,925	-0.8%	52,366,846
Remote Seller/Marketplace Facilitator	121,538,991	11.8%	6,076,950
MRRA	2,844,399	138.8%	142,220
Hotel/Motel and Online Lodging Marketplace	77,162,761	3.0%	4,243,952
Use Tax	92,543,918	11.0%	4,627,196
Other Taxable Activities	22,391,492	683.1%	1,053,607
TOTAL	\$1,991,386,680	6.2%	\$99,889,180

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Utilities	35	34	36
Communications	154	146	157
Publishing	15	21	13
Job Printing	18	22	22
Restaurants and Bars	226	226	228
Amusements	23	21	25
Rentals of Personal Property	514	658	805
Contracting (All)	436	471	481
Retail	5,100	5,386	5,298
Remote Seller/Marketplace Facilitator	1,423	4,621	6,088
MRRA	12	45	54
Hotel/Motel and Online Lodging Marketplace	166	196	243
Use Tax	1,834	1,980	2,299
Other Taxable Activities	17	20	20
TOTAL	9,973	13,847	15,769

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 20
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN PIMA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Nonmetal mining	\$16,523,436	2.8%	\$516,357
Utilities	1,459,894,273	-2.8%	72,994,714
Communications	168,427,646	-1.5%	8,421,382
Publishing	16,653,362	-21.0%	832,668
Job Printing	29,886,720	17.1%	1,494,336
Restaurants and Bars	2,675,281,660	9.2%	133,764,083
Amusements	138,662,288	12.6%	6,933,114
Rentals of Personal Property	786,276,007	25.0%	39,313,800
Contracting (All)	2,075,805,985	20.1%	103,790,299
Retail	12,537,954,438	2.2%	626,897,722
Remote Seller/Marketplace Facilitator	1,547,231,799	16.7%	77,361,590
MRRA	34,797,335	37.9%	1,739,867
Hotel/Motel and Online Lodging Marketplace	572,686,886	7.8%	31,497,779
Use Tax	957,233,014	0.4%	47,854,146
Other Taxable Activities	460,081,343	-2.2%	17,637,797
TOTAL	\$23,477,396,192	5.6%	\$1,171,049,655

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Nonmetal mining	17	21	15
Utilities	90	103	95
Communications	365	366	348
Publishing	59	61	61
Job Printing	115	123	117
Restaurants and Bars	1,702	1,799	1,834
Amusements	218	240	229
Rentals of Personal Property	1,604	1,863	2,164
Contracting (All)	2,178	2,162	2,065
Retail	18,045	18,927	18,684
Remote Seller/Marketplace Facilitator	2,495	7,238	9,926
MRRA	85	150	167
Hotel/Motel and Online Lodging Marketplace	461	517	663
Use Tax	5,226	5,610	6,241
Other Taxable Activities	46	48	78
TOTAL	32,706	39,228	42,687

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 21
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN PINAL COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Nonmetal mining	\$26,443,565	-14.1%	\$826,361
Utilities	625,552,883	12.1%	31,277,644
Communications	58,680,815	9.0%	2,934,041
Publishing	829,376	-57.1%	41,469
Job Printing	956,552	-28.2%	47,828
Restaurants and Bars	610,098,686	13.7%	30,504,934
Amusements	61,253,399	0.5%	3,062,670
Rentals of Personal Property	162,271,339	16.2%	8,113,567
Contracting (All)	2,036,297,721	47.9%	101,814,886
Retail	2,814,661,620	10.3%	139,359,741
Remote Seller/Marketplace Facilitator	650,571,259	20.4%	32,528,563
MRRA	12,473,324	40.9%	623,666
Hotel/Motel and Online Lodging Marketplace	60,305,512	12.4%	3,316,803
Use Tax	391,459,311	23.7%	19,572,966
Other Taxable Activities	59,974,495	-10.4%	2,570,408
TOTAL	\$7,571,829,857	20.2%	\$376,595,547

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2021	FY2022	FY2023
Nonmetal mining	23	24	27
Utilities	71	72	74
Communications	245	259	254
Publishing	23	25	28
Job Printing	35	30	31
Restaurants and Bars	473	524	552
Amusements	82	98	105
Rentals of Personal Property	838	1,029	1,232
Contracting (All)	1,381	1,425	1,447
Retail	8,748	9,411	9,393
Remote Seller/Marketplace Facilitator	2,029	5,492	7,591
MRRA	NA	134	147
Hotel/Motel and Online Lodging Marketplace	125	144	159
Use Tax	2,866	3,199	3,717
Other Taxable Activities	17	23	29
TOTAL	16,956	21,889	24,786

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 22
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN SANTA CRUZ COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Utilities	\$65,427,640	11.4%	\$3,271,382
Communications	8,694,115	-0.5%	434,706
Restaurants and Bars	85,040,553	16.0%	4,252,028
Amusements	4,809,448	2.8%	240,472
Rentals of Personal Property	17,733,348	42.5%	886,667
Contracting (All)	119,232,336	34.9%	5,961,617
Retail	459,965,162	10.5%	22,998,258
Remote Seller/Marketplace Facilitator	96,040,384	22.2%	4,802,019
MRRA	1,668,969	-29.7%	83,448
Hotel/Motel and Online Lodging Marketplace	20,512,659	12.1%	1,128,196
Use Tax	41,991,383	4.0%	2,099,569
Other Taxable Activities	1,786,191	372.6%	88,138
TOTAL	\$922,902,187	15.0%	\$46,246,501

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Utilities	14	14	13
Communications	130	135	139
Restaurants and Bars	103	125	129
Amusements	14	19	18
Rentals of Personal Property	369	440	540
Contracting (All)	278	280	310
Retail	4,166	4,432	4,420
Remote Seller/Marketplace Facilitator	1,169	3,419	4,716
MRRA	12	36	41
Hotel/Motel and Online Lodging Marketplace	45	56	56
Use Tax	1,544	1,658	1,902
Other Taxable Activities	31	38	35
TOTAL	7,875	10,652	12,319

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 23
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN YAVAPAI COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Nonmetal mining	\$35,170,540	20.6%	\$1,099,079
Utilities	185,099,425	-51.9%	9,254,971
Communications	44,145,640	5.9%	2,207,282
Publishing	1,862,362	-35.3%	93,118
Job Printing	3,349,804	3.9%	167,490
Restaurants and Bars	604,842,980	7.4%	30,242,149
Amusements	50,857,049	-3.5%	2,542,852
Rentals of Personal Property	122,769,737	8.0%	6,138,487
Contracting (All)	878,247,384	24.9%	43,912,369
Retail	2,966,949,622	2.0%	148,347,481
Remote Seller/Marketplace Facilitator	428,944,823	13.6%	21,447,241
MRRA	7,091,256	10.1%	354,563
Hotel/Motel and Online Lodging Marketplace	386,508,376	-4.6%	21,257,961
Use Tax	240,098,556	4.5%	12,004,928
Other Taxable Activities	104,664,814	-43.3%	3,455,052
TOTAL	\$6,060,602,367	0.9%	\$302,525,024

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Nonmetal mining	24	24	22
Utilities	76	76	70
Communications	247	257	271
Publishing	40	31	26
Job Printing	50	58	55
Restaurants and Bars	630	650	672
Amusements	113	115	112
Rentals of Personal Property	899	1,089	1,287
Contracting (All)	1,368	1,348	1,339
Retail	9,765	10,360	10,141
Remote Seller/Marketplace Facilitator	2,038	5,017	7,005
MRRA	45	122	114
Hotel/Motel and Online Lodging Marketplace	464	595	766
Use Tax	2,973	3,312	3,716
Other Taxable Activities	35	51	34
TOTAL	18,767	23,105	25,630

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 24
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN YUMA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2022 AND ENDING JUNE 30, 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2022	COLLECTIONS
Utilities	\$277,191,655	0.6%	\$13,859,583
Communications	26,753,923	14.9%	1,337,696
Publications	1,376,975	-20.4%	68,849
Job Printing	902,645	-17.9%	45,132
Restaurants and Bars	456,116,562	7.0%	22,805,828
Amusements	19,147,970	23.2%	957,398
Rentals of Personal Property	115,451,610	12.4%	5,772,580
Contracting (All)	477,173,317	23.2%	23,858,666
Retail	2,291,368,777	4.1%	114,568,439
Remote Seller/Marketplace Facilitator	228,317,682	15.1%	11,415,884
MRRA	2,789,090	-1.8%	139,454
Hotel/Motel and Online Lodging Marketplace	89,161,323	0.1%	4,903,873
Use Tax	168,388,266	3.0%	8,419,413
Other Taxable Activities	12,187,870	60.7%	539,055
TOTAL	\$4,166,327,665	6.9%	\$208,691,851

NUMBER OF ACCOUNTS
FISCAL YEAR 2021 THROUGH FISCAL YEAR 2023

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2021	FY 2022	FY 2023
Utilities	37	39	35
Communications	200	223	217
Publications	18	21	22
Job Printing	23	20	21
Restaurants and Bars	382	412	430
Amusement	33	41	43
Rentals of Personal Property	710	843	1,014
Contracting (All)	563	587	585
Retail	6,583	6,903	6,832
Remote Seller/Marketplace Facilitator	1,704	4,427	6,063
MRRA	23	53	55
Hotel/Motel and Online Lodging Marketplace	94	98	109
Use Tax	2,403	2,663	2,981
Other Taxable Activities	24	37	29
TOTAL	12,797	16,367	18,436

(1) Fees, Jet Fuel and Jet Fuel Use are not included.

Figures may not add to total due to rounding.

TABLE 25
STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX
DISTRIBUTION TO COUNTIES
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

COUNTY	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	% CHANGE FROM FY 2022
Apache	\$5,739,616	\$6,054,053	\$7,130,135	\$7,399,176	\$7,775,662	5.1%
Coconino	24,299,330	24,581,689	28,439,884	33,487,474	34,983,938	4.5%
Cochise	14,190,736	15,355,263	18,156,400	18,380,973	19,477,273	6.0%
Gila	5,941,654	6,269,772	7,637,869	8,402,759	8,652,181	3.0%
Graham	4,149,170	4,453,131	5,416,513	6,512,164	6,475,997	-0.6%
Greenlee	5,587,202	5,253,654	7,614,602	9,117,604	6,032,153	-33.8%
La Paz	2,529,069	2,568,454	2,903,167	3,277,482	3,625,646	10.6%
Maricopa	587,342,432	617,116,103	715,003,547	859,040,369	919,401,833	7.0%
Mohave	24,527,533	26,612,327	31,943,651	35,702,150	37,707,191	5.6%
Navajo	13,063,748	13,202,606	14,903,338	16,133,927	16,940,540	5.0%
Pima	124,571,260	129,774,382	150,314,491	170,936,518	180,899,457	5.8%
Pinal	37,126,344	39,926,552	47,645,567	57,482,627	63,152,370	9.9%
Santa Cruz	5,172,277	5,521,015	6,804,389	7,003,958	7,636,241	9.0%
Yavapai	31,890,745	33,599,491	40,603,405	47,789,635	49,775,708	4.2%
Yuma	22,993,252	24,697,053	28,783,168	31,719,698	33,643,247	6.1%
TOTAL	\$909,124,368	\$954,985,547	\$1,113,300,127	\$1,312,386,516	\$1,396,179,438	6.4%

Figures may not add to totals due to rounding.

TABLE 26
STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX DISTRIBUTION TO MUNICIPALITIES
FISCAL YEAR 2023

CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL
APACHE			Thatcher	\$784,929	\$2,732,322	Tempe	\$27,216,492		Kearny	\$264,451	
Eagar	\$656,177		GREENLEE			Tolleson	\$1,078,354		Mammoth	\$164,525	
Springerville	\$253,661		Clifton	\$568,667		Wickenburg	\$1,137,482		Maricopa	\$9,271,328	
St. Johns	\$500,817	\$1,410,655	Duncan	\$100,074	\$668,742	Youngtown	\$1,036,520	\$618,565,509	Superior	\$366,448	\$32,837,678
COCHISE			LA PAZ			MOHAVE			SANTA CRUZ		
Benson	\$791,581		Parker	\$493,426		Bullhead City	\$6,242,773		Nogales	\$2,921,829	
Bisbee	\$725,949		Quartzsite	\$348,561	\$841,987	Colorado City	\$372,509		Patagonia	\$117,222	\$3,039,050
Douglas	\$2,440,967		MARICOPA			Kingman	\$4,999,599		YAVAPAI		
Huachuca	\$240,061		Avondale	\$13,387,254		Lake Havasu	\$8,615,595	\$20,230,476	Camp Verde	\$1,809,920	
Sierra Vista	\$6,722,748		Buckeye	\$14,976,477		NAVAJO			Chino Valley	\$1,994,400	
Tombstone	\$193,202		Carefree	\$544,720		Holbrook	\$715,749		Clarkdale	\$685,150	
Willcox	\$473,766	\$11,588,274	Cave Creek	\$741,322		Pinetop-	\$606,362		Cottonwood	\$1,838,893	
COCONINO			Chandler	\$41,309,738		Show Low	\$1,768,973		Dewey-	\$658,542	
Flagstaff	\$11,380,585		El Mirage	\$5,323,918		Snowflake	\$940,732		Jerome	\$69,033	
Fredonia	\$195,419		Fountain Hills	\$3,520,947		Taylor	\$608,874		Prescott	\$6,922,897	
Page	\$1,090,180		Gila Bend	\$278,938		Winslow	\$1,321,962	\$5,962,653	Prescott Valley	\$7,123,195	
Tusayan	\$87,953		Gilbert	\$40,375,215		PIMA			Sedona	\$1,443,176	\$22,545,204
Williams	\$482,931	\$13,237,068	Glendale	\$36,900,537		Marana	\$8,114,630		YUMA		
GILA			Goodyear	\$15,038,266		Oro Valley	\$7,077,517		San Luis	\$5,518,598	
Globe	\$1,058,693		Guadalupe	\$784,486		Sahuarita	\$5,223,548		Somerton	\$2,115,465	
Hayden	\$76,571		Litchfield Park	\$1,026,173		South Tucson	\$677,759		Wellton	\$361,718	
Miami	\$227,792		Mesa	\$75,311,063		Tucson	\$80,302,532	\$101,395,986	Yuma	\$14,352,377	\$22,348,158
Payson	\$2,441,411		Paradise Valley	\$1,874,665		PINAL					
Star Valley	\$374,283		Peoria	\$28,812,810		Apache	\$5,910,028				
Winkelman	\$43,902	\$4,222,652	Phoenix	\$240,145,283		Casa Grande	\$8,529,119				
GRAHAM			Queen Creek	\$9,807,326		Coolidge	\$2,174,298				
Pima	\$429,420		Scottsdale	\$35,883,972		Eloy	\$2,283,833				
Safford	\$1,517,973		Surprise	\$22,053,551		Florence	\$3,873,647				

City Distributions are based on relative population.

Figures may not add to total due to rounding.

TOTAL **\$861,626,412** **\$861,626,412**

TABLE 27
MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM COLLECTIONS BY CITY
FISCAL YEAR 2023

CITY	RATE *	COLLECTIONS	CITY	RATE *	COLLECTIONS	CITY	RATE *	COLLECTIONS	CITY	RATE *	COLLECTIONS
(PERCENT)			(PERCENT)			(PERCENT)			(PERCENT)		
Apache Junction	2.40	\$ 24,570,826	Flagstaff	2.281	\$ 78,692,305	Nogales	2.00	\$ 14,988,420	Snowflake	3.00	\$ 3,511,496
Avondale	2.50	\$ 86,881,888	Florence	2.00	\$ 10,721,524	Oro Valley	2.50	\$ 29,388,190	Somerton	3.30	\$ 4,250,522
Benson	3.50	\$ 7,398,242	Fountain Hills	2.90	\$ 20,586,294	Page	3.00	\$ 15,176,199	South Tucson	5.00	\$ 4,189,791
Bisbee	3.50	\$ 3,734,583	Fredonia	4.00	\$ 701,322	Paradise Valley	2.50	\$ 32,394,061	Springerville	3.00	\$ 2,554,450
Buckeye	3.00	\$ 73,679,508	Gila Bend	3.50	\$ 4,632,546	Parker	2.00	\$ 2,492,272	Star Valley	2.00	\$ 613,591
Bullhead City	2.00	\$ 20,710,971	Gilbert	1.50	\$ 154,369,857	Patagonia	3.00	\$ 1,150,005	Superior	4.00	\$ 932,763
Camp Verde	3.65	\$ 7,554,130	Glendale	2.90	\$ 281,117,543	Payson	2.88	\$ 16,326,679	Surprise	2.20	\$ 122,231,393
Carefree	3.00	\$ 6,006,269	Globe	3.30	\$ 8,520,106	Peoria	1.80	\$ 130,720,396	Taylor	3.00	\$ 4,308,545
Casa Grande	2.00	\$ 58,688,424	Goodyear	2.50	\$ 115,131,376	Phoenix	2.30	\$ 1,375,437,767	Tempe	1.80	\$ 224,828,059
Cave Creek	3.00	\$ 13,278,781	Guadalupe	4.00	\$ 3,874,459	Pima	2.00	\$ 742,384	Thatcher	2.50	\$ 5,005,377
Chandler	1.50	\$ 205,391,314	Hayden	3.00	\$ 180,389	Pinetop-Lakeside	3.00	\$ 7,101,786	Tolleson	2.50	\$ 43,718,898
Chino Valley	4.00	\$ 11,850,969	Holbrook	3.00	\$ 4,460,857	Prescott	2.00	\$ 61,471,237	Tombstone	3.50	\$ 1,657,855
Clarkdale	3.50	\$ 2,956,523	Huachuca City	1.90	\$ 387,277	Prescott Valley	2.83	\$ 39,148,290	Tucson	2.60	\$ 456,848,137
Clifton	3.00	\$ 1,206,945	Jerome	3.50	\$ 1,354,010	Quartzsite	2.50	\$ 2,222,259	Tusayan	2.00	\$ 3,240,970
Colorado City	3.00	\$ 1,505,415	Kearny	4.00	\$ 925,317	Queen Creek	2.25	\$ 70,617,164	Wellton	3.50	\$ 1,823,610
Coolidge	3.00	\$ 15,890,718	Kingman	2.50	\$ 30,361,066	Safford	2.50	\$ 9,583,103	Wickenburg	2.20	\$ 10,510,244
Cottonwood	3.50	\$ 25,593,109	Lake Havasu City	2.00	\$ 38,814,652	Sahuarita	2.00	\$ 15,345,546	Willcox	3.00	\$ 3,975,664
Dewey-Humboldt	2.00	\$ 1,390,400	Litchfield Park	2.80	\$ 11,605,508	St. Johns	3.00	\$ 1,271,293	Williams	3.50	\$ 9,206,794
Douglas	3.80	\$ 10,366,836	Mammoth	4.00	\$ 432,164	San Luis	4.00	\$ 13,585,432	Winkelman	3.50	\$ 126,921
Duncan	2.00	\$ 234,366	Marana	2.50	\$ 67,742,902	Scottsdale	1.75	\$ 341,776,088	Winslow	3.00	\$ 7,685,840
Eagar	3.00	\$ 1,694,456	Maricopa	2.00	\$ 36,161,108	Sedona	3.50	\$ 40,220,329	Youngtown	3.00	\$ 2,802,284
El Mirage	3.00	\$ 15,593,553	Mesa	2.00	\$ 338,083,008	Show Low	2.00	\$ 19,864,812	Yuma	1.70	\$ 64,893,439
Eloy	3.00	\$ 11,573,617	Miami	2.50	\$ 748,447	Sierra Vista	1.95	\$ 27,229,602			
									TOTAL		\$5,064,525,835

* Rate shown is the rate charged on Retail transactions for June 2023

Current rates, are located here: <http://www.azdor.gov/Business/TransactionPrivilegeTax/TPTRates.aspx>

Figures may not add to total due to rounding.

TABLE 28
MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

FISCAL YEAR	TOTAL COLLECTIONS	NUMBER OF CITIES IN PROGRAM
2019	\$3,306,714,701	91
2020	\$3,487,921,757	91
2021	\$3,947,721,368	91
2022	\$4,652,541,759	91
2023	\$5,064,525,835	91

TABLE 29
INCOME TAX COLLECTIONS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

SOURCE	FY 2019	FY 2020	FY 2021	FY 2022	PERCENT OF NET COLLECTIONS IN	
					FY 2023	FY 2023
<u>Withheld from Wages</u>						
Gross Revenue	\$4,567,250,552	\$4,894,243,319	\$5,287,037,800	\$5,946,826,352	\$5,720,143,191	
Refunds and Charge-offs	(10,227,880)	(10,233,101)	(11,552,522)	(14,555,360)	(\$59,107,609)	
NET	\$4,557,022,672	\$4,884,010,218	\$5,275,485,278	\$5,932,270,992	\$5,661,035,582	80.3%
<u>Individuals & Fiduciaries</u>						
Gross Revenue	\$1,820,178,311	\$1,136,238,014	\$3,012,702,158	\$3,319,717,986	\$2,086,693,913	
Regular Refunds and Charge-offs	(1,366,867,494)	(1,488,702,703)	(1,753,585,776)	(1,720,390,978)	(\$2,506,583,926)	
NET	\$453,310,817	(\$352,464,689)	\$1,259,116,382	\$1,599,327,008	(\$419,890,012)	-6.0%
<u>Corporations</u>						
Gross Revenue	\$651,196,431	\$611,946,618	\$944,871,950	\$1,287,316,147	\$1,968,948,301	
Refunds and Charge-offs	(136,932,157)	(100,064,636)	(97,851,150)	(123,847,274)	(\$162,636,947)	
NET	\$514,264,274	\$511,881,981	\$847,020,800	\$1,163,468,873	\$1,806,311,354	25.6%
Subtotal Net Collections	\$5,524,597,763	\$5,043,427,510	\$7,381,622,460	\$8,695,066,873	\$7,047,456,924	100.0%
Less distributions for:						
Urban Revenue Sharing	\$674,804,438	\$737,561,182	\$828,492,858	\$756,388,291	\$1,106,958,676	
Child Abuse Prevention	222,212	199,313	338,667	289,073	269,622	
Veterans' Donation Fund	156,626	131,728	202,413	189,045	181,618	
Solutions Teams Assigned to Schools	34,436	27,245	43,341	45,592	42,359	
Domestic Violence Shelter	181,480	162,267	244,703	186,256	177,097	
Special Olympics	91,909	70,471	125,817	104,456	103,737	
Wildlife Contributions	257,346	236,875	415,081	371,973	380,533	
Neighbors Helping Neighbors	54,113	25,225	63,057	47,305	51,358	
Clean Elections	2,482	1,560	120	895	0	
National Guard Relief Fund	0	2	0	0	0	
Spay/Neuter of Animals	181,352	146,319	240,152	218,942	214,527	
Sustainable State Parks and Road Fund	86,448	80,005	131,466	113,679	105,556	
I Did Not Pay Enough Fund	14,403	19,427	25,735	18,834	19,741	
Democratic Party	15,512	20,106	37,163	21,405	21,561	
Libertarian Party	476	1,279	1,049	1,520	1,403	
Republican Party	13,113	10,847	29,149	14,599	11,227	
Green Party	132	2,783	42	0	0	
Job Creation W/H Clearing Account (1)	21,500,000	15,500,000	15,500,000	15,500,000	15,500,000	
Subtotal Distributions	\$697,616,478	\$754,196,634	\$845,890,813	\$773,511,863	\$1,124,039,014	
NET REVENUE TO STATE						
GENERAL FUND	\$4,826,981,286	\$4,289,230,877	\$6,535,731,647	\$7,921,555,010	\$5,923,417,910	
WQARF Distribution	\$0	\$0	\$15,000,000	\$15,000,000	\$15,000,000	
Sports and Tourism Authority	\$10,008,468	\$9,810,694	\$8,915,094	\$9,081,842	\$10,454,404	
Use Tax on Income Tax Return (2)	(\$103)	\$0	(\$266)	\$0	(\$3,323)	

- (1) Pursuant to SB1529, Chapter 283, Second Regular Session, 2018, the amount of withholding tax revenues to be transferred to the Job Creation Withholding Clearing Account in FY 2020 and later was reduced to \$15.5 million.
- (2) Pursuant to HB 2332, Chapter 128, First Regular Session, 2011, taxpayers are to declare their annual amount of use tax on their individual income tax return beginning with taxable year 2011. Pursuant to SB1214, Chapter 323, Second Regular Session, 2012, the provision was repealed retroactively to tax years beginning January 1, 2012. The use tax amount has been adjusted out of Individual Gross Revenue and is included in the Transaction Privilege, Use and Severance tables.

Figures may not add to total due to rounding.

TABLE 30
EXEMPTIONS, DEDUCTIONS AND CREDITS
TAX YEAR 2018 THROUGH TAX YEAR 2021

TAX YEAR	PERSONAL EXEMPTION (2)	BLIND EXEMPTION	AGE 65 AND OVER EXEMPTION	DEPENDENT EXEMPTION	STANDARD DEDUCTION LIMIT (1)	MAXIMUM PROPERTY TAX CREDIT	MAXIMUM FAMILY TAX CREDIT
2018	\$2,100	\$1,500	\$2,100	\$2,300	\$5,312/\$10,613	\$502	\$240
2019	---	\$1,500	\$2,100	---	\$12,200/\$18,350/\$24,400	\$502	\$240
2020	---	\$1,500	\$2,100	---	\$12,400/\$18,650/\$24,800	\$502	\$240
2021	---	\$1,500	\$2,100	---	\$12,550/\$18,800/\$25,100	\$502	\$240

(1) Amounts shown for TY2018 are for single and married-filing-jointly returns. Beginning with TY2019 amounts shown are for single, head of household and married filing jointly.

(2) For TY2018, married filers claiming at least one dependent are entitled to an additional \$2,100 personal exemption.

INDIVIDUAL INCOME TAX CREDITS
TAX YEAR 2020 AND TAX YEAR 2021

CREDIT	TAX YEAR 2020		TAX YEAR 2021	
	CLAIMANTS	CREDITS	CLAIMANTS	CREDITS
Agricultural Pollution Control	4	\$25,000	0	\$0
Agricultural Water Conservation System	123	\$2,125,600	111	\$1,187,775
Commercial and Industrial Solar Energy	37	\$122,504	34	\$155,032
Contributions to Qualifying Charitable Organizations	190,526	\$80,666,670	189,007	\$83,496,087
Contributions to Qualifying Foster Organizations	40,953	\$25,435,628	43,431	\$28,208,242
Corporate Contributions to School Tuition Organizations (STOs)	960	\$37,848,920	709	\$16,221,870
Corporate Contributions to STOs for Disabled/Displaced Student	33	\$422,899	24	\$358,162
Dependent Tax Credit	994,901	\$147,397,553	984,345	\$144,591,809
Donations to Military Family Relief Fund	3,113	\$983,559	3,051	\$953,954
Employing National Guard Members	**	**	0	\$0
Employment of TANF Recipients	0	\$0	0	\$0
Environmental Technology Facility	--	--	--	--
Family Income Tax Credit	571,958	\$871,031	511,641	\$736,426
Healthy Forest Enterprises and Training	0	\$0	0	\$0
Income Taxes Paid to Other States	81,309	\$254,935,347	92,045	\$345,005,266
Increased Excise Taxes Paid	629,021	\$26,265,049	530,810	\$23,452,679
Investment in Qualified Small Business	290	\$1,878,461	232	\$1,096,378
Military Reuse Zone	0	\$0	0	\$0
New Employment Credit	31	709,531	30	758,696
Pollution Control Device	**	**	**	**
Private School Tuition Organization - Original	93,167	\$71,305,313	93,113	\$75,632,620
Private School Tuition Organization - Switcher	57,711	\$43,901,006	59,780	\$48,828,205
Property Tax	19,781	\$8,004,005	17,850	\$7,251,097
Public School Fees and Contributions	121,325	\$32,457,428	122,653	\$33,646,890
Qualified Facilities - Refundable	0	\$0	4	\$160,460
Renewable Energy for Self-Consumption	0	\$0	0	\$0
Renewable Energy Production	4	\$127,723	0	\$0
Research and Development	1,139	\$26,303,456	926	\$17,969,227
Research and Development - Refundable (1)	38	\$732,323	36	\$696,195
Research and Development for University Research	0	\$0	0	\$0
School Site Donation	15	\$158,399	11	\$121,874
Solar Energy Device	17,019	\$10,434,778	25,628	\$16,832,171
Solar Hot Water Heater and Plumbing Stub Outs	6	\$46	**	**
Total (2)	2,823,430	\$773,113,229	2,675,574	\$847,361,190

(1) These taxpayers are already included in the research and development credit count.

(2) Total is for all credits, including those for which information cannot be divulged individually.

** The double asterisk indicates that no information can be released due to confidentiality laws in Arizona.

Figures for all credits shown here are subject to change, due to the verification process.

TABLE 31
RESIDENT INDIVIDUAL INCOME TAX LIABILITY
BY FEDERAL ADJUSTED GROSS INCOME
TAX YEAR 2021 (1)

FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	59,417	1.91%	\$1,885,959	0.03%
\$0.01 to \$1,999	51,713	1.66%	20,292	0.00%
\$2,000 to \$5,999	106,239	3.42%	23,647	0.00%
\$6,000 to \$9,999	131,572	4.23%	44,033	0.00%
\$10,000 to \$13,999	154,290	4.97%	650,589	0.01%
\$14,000 to \$19,999	230,976	7.43%	15,605,164	0.26%
\$20,000 to \$24,999	179,764	5.79%	29,922,944	0.49%
\$25,000 to \$29,999	186,693	6.01%	50,390,861	0.83%
\$30,000 to \$39,999	347,115	11.17%	150,517,913	2.47%
\$40,000 to \$49,999	270,569	8.71%	178,496,041	2.93%
\$50,000 to \$74,999	452,963	14.58%	464,040,643	7.61%
\$75,000 to \$99,999	284,792	9.17%	457,306,980	7.50%
\$100,000 to \$199,999	452,577	14.57%	1,404,653,761	23.05%
\$200,000 to \$499,999	158,274	5.09%	1,373,673,091	22.54%
\$500,000 to \$999,999	26,182	0.84%	582,703,617	9.56%
\$1,000,000 to \$4,999,999	12,460	0.40%	711,350,610	11.67%
\$5,000,000 and over	1,692	0.05%	673,587,905	11.05%
TOTAL	3,107,288	100.00%	\$6,094,874,050	100.00%

(1) This summary combines all liability reported on the Arizona Form 140, 140A and 140EZ
Individual Income tax returns for tax year 2021, filed from January 2022 forward.

TABLE 32
NONRESIDENT/PART YEAR RESIDENT INDIVIDUAL INCOME TAX
LIABILITY BY FEDERAL ADJUSTED GROSS INCOME
TAX YEAR 2021 (1)

ARIZONA PORTION OF FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	68,925	17.19%	\$430,779	0.06%
\$0.01 to \$1,999	35,122	8.76%	426,904	0.06%
\$2,000 to \$5,999	47,347	11.81%	1,791,563	0.26%
\$6,000 to \$9,999	34,328	8.56%	2,295,118	0.33%
\$10,000 to \$13,999	26,319	6.56%	2,509,207	0.37%
\$14,000 to \$19,999	30,984	7.73%	5,184,932	0.76%
\$20,000 to \$24,999	19,881	4.96%	5,330,063	0.78%
\$25,000 to \$29,999	16,448	4.10%	5,899,294	0.86%
\$30,000 to \$39,999	24,507	6.11%	12,704,241	1.85%
\$40,000 to \$49,999	17,552	4.38%	13,196,690	1.93%
\$50,000 to \$74,999	27,378	6.83%	32,121,904	4.69%
\$75,000 to \$99,999	15,146	3.78%	28,674,604	4.18%
\$100,000 to \$199,999	22,115	5.52%	80,034,329	11.68%
\$200,000 to \$499,999	10,197	2.54%	98,686,085	14.40%
\$500,000 to \$999,999	2,582	0.64%	64,213,117	9.37%
\$1,000,000 to \$4,999,999	1,773	0.44%	132,150,073	19.28%
\$5,000,000 and over	316	0.08%	199,671,158	29.14%
TOTAL	400,920	100.00%	\$685,320,061	100.00%

(1) This summary combines all liability reported on the Arizona Form 140NR and 140PY
Individual Income tax returns for tax year 2021, filed from January 2022 forward.

TABLE 33
CORPORATE INCOME TAX
CORPORATE TAXPAYER BY SIZE OF TAX LIABILITY
TAX YEAR 2020 (1)

CORPORATE TAX LIABILITY	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
\$50 Minimum	35,887	72.2%	\$1,794,350	0.2%
\$51 to \$99	881	1.8%	63,937	0.0%
\$100 to \$999	4,429	8.9%	1,870,819	0.2%
\$1,000 to \$4,999	3,541	7.1%	8,724,546	1.0%
\$5,000 to \$9,999	1,284	2.6%	9,203,985	1.0%
\$10,000 to \$49,999	2,080	4.2%	47,477,691	5.2%
\$50,000 to \$99,999	544	1.1%	38,181,937	4.2%
\$100,000 to \$499,999	706	1.4%	160,909,075	17.7%
\$500,000 to \$999,999	161	0.3%	112,274,050	12.3%
\$1,000,000 to \$25,000,000	164	0.3%	530,214,050	58.2%
TOTAL	49,677	100.0%	\$910,714,440	100.0%

CORPORATE INCOME TAX CREDITS
TAX YEAR 2020

CREDIT TYPE	# OF FILERS	CREDIT USED	CARRYFORWARD AVAILABLE
Commercial and Industrial Solar Energy	**	**	**
Contributions to School Tuition Organizations (STOs)	98	\$29,357,113	\$8,200,442
Contributions to STOs for Disabled or Displaced Students	**	**	**
Employing National Guard Members	0	\$0	\$0
Employment of TANF Recipients	**	**	**
Environmental Technology Facility	0	\$0	\$0
Military Reuse Zone	0	\$0	\$0
New Employment	38	\$10,102,109	\$16,285,230
Pollution Control Device	7	\$849,105	\$2,477,890
Qualified Facilities - Refundable	31	\$27,321,956	N/A
Renewable Energy Production for Self-Consumption	**	**	**
Renewable Energy Production	9	\$5,211,213	\$63,336,483
Research and Development	453	\$90,519,642	\$2,065,714,420
Research and Development - Refundable (2)	52	\$3,300,368	N/A
Research and Development for University Research	**	**	**
Solar Hot Water Heater Plumbing Stub-Outs	0	\$0	\$0
Taxes Paid on Coal Used in Electric Generation	**	**	**
TOTAL (3)	650	\$143,705,210	\$2,162,887,751

(1) This summary combines all liability on the Arizona Form 120 or 120A Corporate Income Tax returns for tax year 2020 filed from January 2021 forward.

(2) These taxpayers are already included in the research and development credit count.

(3) Total is for all credits, including those for which information cannot be divulged individually.

** The double asterisk indicates that no information can be released due to confidentiality laws in Arizona.

Figures may not add to total due to rounding.

TABLE 34
AVERAGE FEDERAL ADJUSTED GROSS INCOME AND
AVERAGE TAX LIABILITY PER RETURN BY COUNTY
FOR TAX YEAR 2019

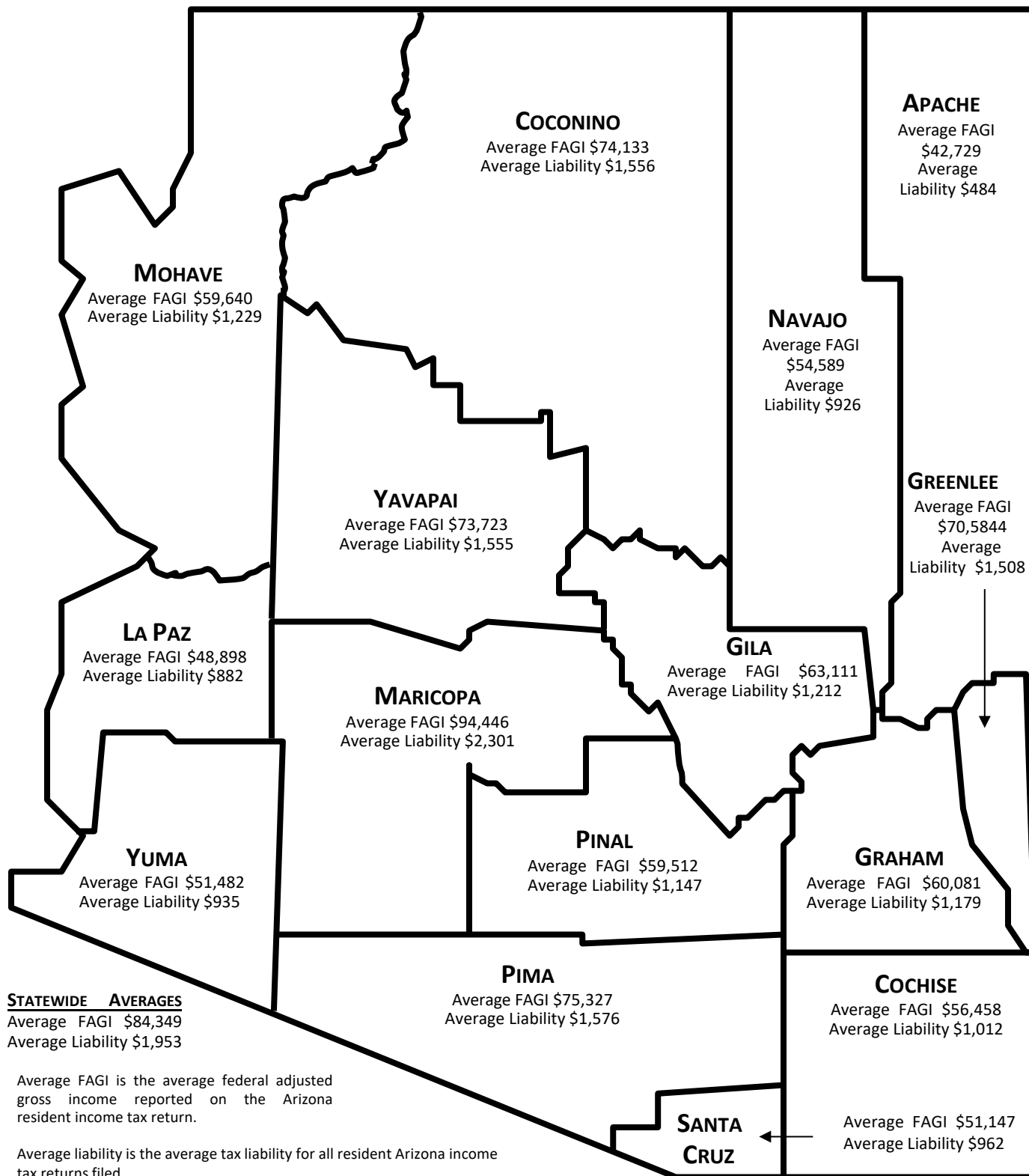


TABLE 35
URBAN REVENUE SHARING
FISCAL YEAR 2017 THROUGH FISCAL YEAR 2023

FISCAL YEAR	AMOUNT
2017	\$663,582,168
2018	\$680,770,080
2019	\$674,804,438
2020	\$737,561,182
2021	\$828,492,858
2022	\$756,388,290
2023	\$1,106,958,676

TABLE 36
DISTRIBUTION OF INCOME TAX AS URBAN REVENUE SHARING
TO MUNICIPALITIES IN FISCAL YEAR 2023

CITIES BY COUNTY	AMOUNT	% OF TOTAL	CITIES BY COUNTY	AMOUNT	% OF TOTAL
APACHE					
Eagar	\$842,085	0.08%	Queen Creek	\$12,585,940	1.14%
St. Johns	\$642,709	0.06%	Scottsdale	\$46,050,622	4.16%
Springerville	\$325,528	0.03%	Surprise	\$28,301,765	2.56%
COCHISE			Tempe	\$34,927,472	3.16%
Benson	\$1,015,852	0.09%	Tolleson	\$1,383,873	0.13%
Bisbee	\$931,624	0.08%	Wickenburg	\$1,459,753	0.13%
Douglas	\$3,132,542	0.28%	Youngtown	\$1,330,187	0.12%
Huachuca City	\$308,075	0.03%	MOHAVE		
Sierra Vista	\$8,627,437	0.78%	Bullhead City	\$8,011,476	0.72%
Tombstone*	\$284,552	0.03%	Colorado City	\$478,048	0.04%
Willcox	\$607,993	0.05%	Kingman	\$6,416,086	0.58%
COCONINO			Lake Havasu City	\$11,056,566	1.00%
Flagstaff	\$14,604,933	1.32%	NAVAJO		
Fredonia*	\$284,552	0.03%	Holbrook	\$918,535	0.08%
Page	\$1,399,049	0.13%	Pinetop-Lakeside	\$778,156	0.07%
Tusayan*	\$284,552	0.03%	Show Low	\$2,270,159	0.21%
Williams	\$619,755	0.06%	Snowflake	\$1,207,261	0.11%
GILA			Taylor	\$781,381	0.07%
Globe	\$1,358,643	0.12%	Winslow	\$1,696,501	0.15%
Hayden*	\$284,552	0.03%	PIMA		
Miami	\$292,331	0.03%	Marana	\$10,413,667	0.94%
Payson	\$3,133,111	0.28%	Oro Valley	\$9,082,721	0.82%
Star Valley	\$480,324	0.04%	Sahuarita	\$6,703,484	0.61%
Winkelman*	\$284,552	0.03%	South Tucson	\$869,782	0.08%
GRAHAM			Tucson	\$103,053,854	9.31%
Pima	\$551,083	0.05%	PINAL		
Safford	\$1,948,045	0.18%	Apache Junction	\$7,584,458	0.69%
Thatcher	\$1,007,315	0.09%	Casa Grande	\$10,945,590	0.99%
GREENLEE			Coolidge	\$2,790,320	0.25%
Clifton	\$729,782	0.07%	Eloy	\$2,930,889	0.26%
Duncan*	\$284,552	0.03%	Florence	\$4,971,129	0.45%
LA PAZ			Kearny	\$339,376	0.03%
Parker	\$633,224	0.06%	Mammoth	\$284,552	0.03%
Quartzsite	\$447,316	0.04%	Maricopa	\$11,898,082	1.07%
MARICOPA			Superior	\$470,270	0.04%
Avondale	\$17,180,132	1.55%	SANTA CRUZ		
Buckeye	\$19,219,613	1.74%	Nogales	\$3,749,641	0.34%
Carefree	\$699,050	0.06%	Patagonia*	\$284,552	0.03%
Cave Creek	\$951,353	0.09%	YAVAPAI		
Chandler	\$53,013,618	4.79%	Camp Verde	\$2,322,706	0.21%
El Mirage	\$6,832,291	0.62%	Chino Valley	\$2,559,453	0.23%
Fountain Hills	\$4,518,501	0.41%	Clarkdale	\$879,267	0.08%
Gila Bend	\$357,967	0.03%	Cottonwood	\$2,359,887	0.21%
Gilbert	\$51,814,325	4.68%	Dewey-Humboldt	\$845,120	0.08%
Glendale	\$47,355,200	4.28%	Jerome*	\$284,552	0.03%
Goodyear	\$19,298,909	1.74%	Prescott	\$8,884,293	0.80%
Guadalupe	\$1,006,746	0.09%	Prescott Valley	\$9,141,339	0.83%
Litchfield Park	\$1,316,908	0.12%	Sedona	\$1,852,056	0.17%
Mesa	\$96,648,202	8.73%	YUMA		
Paradise Valley	\$2,405,795	0.22%	San Luis	\$7,082,128	0.64%
Peoria	\$36,976,059	3.34%	Somerton	\$2,714,819	0.25%
Phoenix	\$308,183,271	27.84%	Wellton	\$464,200	0.04%
			Yuma	\$18,418,693	1.66%
			TOTAL	\$1,106,958,676	100.00%

City distributions are based on relative population.

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

Figures may not add to total due to rounding.

**TABLE 37
STATE OF ARIZONA
2023 PRIMARY PROPERTY TAX LEVIES**

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	PRIMARY RATE
APACHE	\$482,092,636	\$0	\$3,262,803	\$0	\$0	\$14,302,661	\$0	17,565,464	3.64
COCHISE	\$1,074,552,911	\$23,332	\$28,741,067	\$3,066,942	\$25,920,365	\$46,920,069	\$0	\$104,671,776	9.74
COCONINO	\$2,171,931,018	\$2,045,158	\$10,879,202	\$7,792,548	\$13,153,214	\$72,276,454	\$0	\$106,146,577	4.89
GILA	\$634,850,535	\$0	\$26,600,237	\$3,148,619	\$5,826,023	\$25,373,996	\$0	\$60,948,875	9.60
GRAHAM	\$303,998,770	\$18,952	\$6,742,389	\$324,478	\$7,918,256	\$11,255,370	\$0	\$26,259,445	8.64
GREENLEE	\$451,109,785	\$0	\$3,662,109	\$564,997	\$0	\$11,497,044	\$0	\$15,724,151	3.49
LA PAZ	\$246,263,176	\$0	\$6,391,268	\$0	\$5,102,080	\$6,613,783	\$0	\$18,107,131	7.35
MARICOPA	\$54,722,310,149	\$23,371,885	\$659,075,503	\$353,296,291	\$590,508,449	\$1,885,902,000	\$0	\$3,512,154,128	6.42
MOHAVE	\$2,427,679,171	\$421,500	\$42,598,486	\$6,355,025	\$28,029,984	\$86,504,719	\$0	\$163,909,713	6.75
NAVAJO	\$969,413,101	\$18,525	\$7,865,818	\$556,624	\$16,999,628	\$35,125,461	\$0	\$60,566,056	6.25
PIMA	\$10,646,893,610	\$287,794	\$426,961,728	\$19,387,290	\$136,301,532	\$369,886,098	\$0	\$952,824,442	8.95
PINAL	\$3,390,905,658	\$4,031,787	\$116,687,048	\$28,458,665	\$60,517,493	\$126,698,282	\$0	\$336,393,275	9.92
SANTA CRUZ	\$413,020,511	\$4,112	\$16,630,271	\$0	\$1,778,053	\$16,563,730	\$0	\$34,976,166	8.47
YAVAPAI	\$3,556,683,081	\$4,670,222	\$60,990,001	\$3,113,459	\$53,649,008	\$100,003,890	\$0	\$222,426,580	6.25
YUMA	\$1,534,810,237	\$0	\$37,151,617	\$16,525,160	\$31,798,198	\$56,792,514	\$0	\$142,267,488	9.27
TOTAL STATE	\$83,026,514,349	\$34,893,267	\$1,454,239,548	\$442,590,098	\$977,502,285	\$2,865,716,072	\$0	\$5,774,941,269	6.96

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	6.96
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2022 PRIMARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	PRIMARY RATE
APACHE	\$483,691,367	\$0	\$3,199,135	\$0	\$0	\$13,727,524	\$0	\$16,926,659	3.50
COCHISE	\$1,023,219,906	\$22,576	\$27,368,063	\$2,957,807	\$24,861,174	\$44,239,851	\$0	\$99,449,471	9.72
COCONINO	\$2,078,911,570	\$2,073,068	\$10,589,976	\$7,762,760	\$10,829,050	\$71,513,933	\$0	\$102,768,787	4.94
GILA	\$593,200,285	\$0	\$24,855,092	\$1,931,560	\$5,590,913	\$23,535,449	\$0	\$55,913,014	9.43
GRAHAM	\$282,027,668	\$18,741	\$6,311,497	\$305,762	\$7,651,693	\$10,831,057	\$0	\$25,118,750	8.91
GREENLEE	\$496,199,978	\$0	\$3,601,916	\$563,741	\$0	\$10,652,833	\$0	\$14,818,489	2.99
LA PAZ	\$239,949,610	\$990,512	\$4,128,333	\$0	\$5,047,100	\$6,752,449	\$0	\$16,918,394	7.05
MARICOPA	\$51,575,018,185	\$21,482,245	\$643,295,202	\$336,744,997	\$560,362,573	\$1,817,875,645	\$0	\$3,379,760,662	6.55
MOHAVE	\$2,298,472,309	\$67,701	\$40,331,294	\$5,995,742	\$27,347,224	\$80,261,065	\$0	\$154,003,025	6.70
NAVAJO	\$918,845,940	\$19,496	\$7,455,516	\$542,457	\$16,084,398	\$33,865,268	\$0	\$57,967,135	6.31
PIMA	\$10,132,624,448	\$504,160	\$392,781,054	\$21,851,580	\$130,487,938	\$366,211,483	\$0	\$911,836,215	9.00
PINAL	\$3,126,962,457	\$2,579	\$111,319,863	\$26,674,222	\$58,489,833	\$118,931,064	\$0	\$315,417,562	10.09
SANTA CRUZ	\$389,888,220	\$1,613,662	\$15,796,321	\$0	\$1,756,836	\$16,229,937	\$0	\$35,396,757	9.08
YAVAPAI	\$3,333,228,464	\$4,977,495	\$59,748,120	\$2,748,945	\$50,055,092	\$94,664,283	\$0	\$212,193,935	6.37
YUMA	\$1,443,410,621	\$0	\$36,203,625	\$15,873,517	\$30,360,699	\$61,227,773	\$0	\$143,665,614	9.95
TOTAL STATE	\$78,415,651,028	\$31,772,235	\$1,386,985,006	\$423,953,090	\$928,924,522	\$2,770,519,615	\$0	\$5,542,154,469	7.07

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	7.07
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NOTE: SOME INCREASE/DECREASE DUE TO REPORTING TAX LEVIES IN DIFFERENT AUTHORITIES THAN IN PREVIOUS YEARS.

**TABLE 38
STATE OF ARIZONA
2023 SECONDARY PROPERTY TAX LEVIES**

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	SECONDARY RATE
APACHE	\$482,092,636	\$0	\$4,821,093	\$0	\$1,971,759	\$3,016,296	\$6,109,341	\$15,918,489	3.30
COCHISE	\$1,074,552,911	\$0	\$4,985,111	\$107,514	\$0	\$8,343,396	\$12,811,686	\$26,247,707	2.44
COCONINO	\$2,171,931,018	\$0	\$23,437,093	\$8,633,802	\$0	\$24,338,812	\$29,435,462	\$85,845,168	3.95
GILA	\$634,850,535	\$0	\$2,174,363	\$0	\$0	\$5,913,918	\$12,730,651	\$20,818,933	3.28
GRAHAM	\$303,998,770	\$0	\$412,958	\$0	\$0	\$623,618	\$745,092	\$1,781,668	0.59
GREENLEE	\$451,109,785	\$0	\$1,271,804	\$0	\$0	\$616,447	\$0	\$1,888,251	0.42
LA PAZ	\$246,263,176	\$0	\$246,263	\$0	\$674,761	\$1,340,952	\$7,470,914	\$9,732,891	3.95
MARICOPA	\$54,722,310,149	\$0	\$108,481,619	\$383,208,320	\$32,669,219	\$1,401,129,375	\$379,257,090	\$2,304,745,623	4.21
MOHAVE	\$2,427,679,171	\$0	\$20,810,907	\$0	\$0	\$17,454,968	\$33,356,368	\$71,622,243	2.95
NAVAJO	\$969,413,101	\$0	\$6,007,656	\$0	\$0	\$9,298,687	\$22,607,129	\$37,913,472	3.91
PIMA	\$10,646,893,610	\$0	\$117,219,386	\$26,167,989	\$0	\$203,785,054	\$141,746,627	\$488,919,056	4.59
PINAL	\$3,390,905,658	\$0	\$10,147,650	\$5,665,063	\$4,587,895	\$49,737,108	\$45,479,123	\$115,616,839	3.41
SANTA CRUZ	\$413,020,511	\$0	\$3,460,057	\$0	\$0	\$6,891,509	\$8,862,743	\$19,214,310	4.65
YAVAPAI	\$3,556,683,081	\$0	\$13,526,518	\$1,224	\$0	\$14,264,603	\$68,042,470	\$95,834,816	2.69
YUMA	\$1,534,810,237	\$0	\$18,634,103	\$0	\$4,205,380	\$12,922,525	\$2,631,393	\$38,393,400	2.50
TOTAL STATE	\$83,026,514,349	\$0	\$335,636,581	\$423,783,911	\$44,109,015	\$1,759,677,269	\$771,286,089	\$3,334,492,865	4.02
AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100				4.02					

2022 SECONDARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	SECONDARY RATE
APACHE	\$483,691,367	\$0	\$4,783,187	\$0	\$3,023,071	\$2,885,400	\$6,065,687	\$16,757,345	3.46
COCHISE	\$1,023,219,906	\$0	\$4,741,603	\$110,016	\$0	\$6,842,099	\$11,820,192	\$23,513,909	2.30
COCONINO	\$2,078,911,570	\$0	\$22,200,879	\$8,206,714	\$0	\$20,870,902	\$24,005,345	\$75,283,841	3.62
GILA	\$593,200,285	\$0	\$2,031,711	\$0	\$0	\$6,808,423	\$11,997,753	\$20,837,887	3.51
GRAHAM	\$282,027,668	\$0	\$349,827	\$0	\$0	\$622,141	\$664,633	\$1,636,600	0.58
GREENLEE	\$496,199,978	\$0	\$1,365,698	\$0	\$0	\$626,974	\$0	\$1,992,672	0.40
LA PAZ	\$239,949,610	\$0	\$239,950	\$0	\$704,252	\$1,203,302	\$6,885,804	\$9,033,307	3.76
MARICOPA	\$51,575,018,185	\$0	\$105,979,327	\$361,199,089	\$53,070,694	\$1,339,029,148	\$341,595,310	\$2,200,873,569	4.27
MOHAVE	\$2,298,472,309	\$0	\$19,619,656	\$0	\$0	\$18,180,592	\$30,901,697	\$68,701,945	2.99
NAVAJO	\$918,845,940	\$0	\$5,678,698	\$0	\$0	\$8,585,433	\$20,453,169	\$34,717,300	3.78
PIMA	\$10,132,624,448	\$0	\$121,208,406	\$37,600,208	\$0	\$196,594,047	\$131,667,494	\$487,070,155	4.81
PINAL	\$3,126,962,457	\$0	\$9,388,582	\$5,180,002	\$5,863,055	\$47,602,722	\$41,252,273	\$109,286,633	3.49
SANTA CRUZ	\$389,888,220	\$0	\$3,265,575	\$0	\$0	\$6,541,805	\$8,038,937	\$17,846,318	4.58
YAVAPAI	\$3,333,228,464	\$0	\$13,241,731	\$1,120	\$0	\$18,120,719	\$62,122,748	\$93,486,318	2.80
YUMA	\$1,443,410,621	\$0	\$15,878,997	\$0	\$4,236,410	\$10,136,750	\$2,019,121	\$32,271,277	2.24
TOTAL STATE	\$78,415,651,028	\$0	\$329,973,827	\$412,297,150	\$66,897,482	\$1,684,650,457	\$699,490,162	\$3,193,309,077	4.07
AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100				4.07					

NOTE: SOME INCREASE/DECREASE DUE TO REPORTING TAX LEVIES IN DIFFERENT AUTHORITIES THEN IN PREVIOUS YEARS.

TABLE 39
AVERAGE PROPERTY TAX
RATES BY AUTHORITY
2020-2023

	<u>2020</u>		<u>2021</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$3.72	\$2.25	\$3.69	\$2.12
COUNTIES	1.90	0.46	1.85	0.45
STATE	0.48	0.00	0.47	0.00
CITIES & TOWNS	0.55	0.55	0.54	0.54
COMMUNITY COLLEGES	1.23	0.13	1.21	0.09
SPECIAL DISTRICTS	0.00	0.91	0.00	0.91
	<hr/>	<hr/>	<hr/>	<hr/>
	\$7.87	\$4.30	\$7.76	\$4.12
TOTAL	<div>\$12.17</div>		<div>\$11.89</div>	
	<hr/>		<hr/>	
	<u>2022</u>		<u>2023</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$3.53	\$2.15	\$3.45	\$2.12
COUNTIES	1.77	0.42	1.75	0.40
STATE	0.04	0.00	0.04	0.00
CITIES & TOWNS	0.54	0.53	0.53	0.51
COMMUNITY COLLEGES	1.18	0.09	1.18	0.05
SPECIAL DISTRICTS	0.00	0.89	0.00	0.93
	<hr/>	<hr/>	<hr/>	<hr/>
	\$7.07	\$4.07	\$6.96	\$4.02
TOTAL	<div>\$11.14</div>		<div>\$10.97</div>	

NOTE:
FIGURES MAY DIFFER DUE TO ROUNDING.

TABLE 40
BINGO COLLECTIONS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

FISCAL YEAR	AMOUNT
2019	\$469,026
2020	\$397,780
2021	\$165,181
2022	\$331,145
2023	\$477,045

BINGO COLLECTIONS

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Licenses	\$15,518	\$12,785	\$12,700	\$12,950	\$14,750
Proceeds	451,595	384,005	152,121	317,929	460,935
Penalty, Interest and Miscellaneous	1,913	990	360	265	1,360
TOTAL	\$469,026	\$397,780	\$165,181	\$331,145	\$477,045

TABLE 41
LUXURY TAX COLLECTIONS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

SOURCE:	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	PERCENT OF COLLECTIONS IN FY2023
Spirituuous Liquor	\$39,417,348	\$39,826,217	\$46,369,117	\$48,197,214	\$50,341,625	14.5%
Vinous Liquor	17,357,125	18,039,644	\$19,453,661	\$18,295,267	\$19,120,933	5.5%
Malt Liquor	21,347,551	22,721,008	\$23,315,171	\$22,432,562	\$21,962,302	6.3%
Liquor Collections	\$78,122,023	\$80,586,869	\$89,137,949	\$88,925,043	\$91,424,860	26.3%
Tobacco - All Types						
Gross Revenue	\$323,469,631	\$331,543,243	\$325,839,150	\$320,029,322	\$281,605,307	81.0%
Refunds	(34,063,178)	(30,634,494)	(\$31,676,519)	(\$32,591,812)	(\$25,197,347)	-7.2%
Licenses	5,925	6,050	\$5,150	\$5,100	\$5,775	0.0%
Administrative Expenses	(540,868)	(539,566)	(\$283,208)	(\$153,960)	(\$251,591)	-0.1%
Net Tobacco Collections	\$288,871,510	\$300,375,234	\$293,884,573	\$287,288,650	\$256,162,144	73.7%
TOTAL COLLECTIONS	\$366,993,534	\$380,962,103	\$383,022,523	\$376,213,693	\$347,587,004	100.0%
DISTRIBUTIONS:						
State General Fund	\$57,063,987	\$60,143,236	\$64,837,692	\$64,960,772	\$64,261,797	
Tobacco Tax & Health Care Fund	\$57,072,535	\$59,036,843	\$57,822,697	\$56,631,042	\$49,977,289	
Tobacco Products Tax Fund	\$83,852,401	\$86,729,908	\$84,966,240	\$83,237,615	\$73,987,322	
Drug Treatment & Education Fund	\$9,726,061	\$10,124,758	\$10,944,235	\$10,704,820	\$10,918,902	
DOC Revolving Fund	\$3,891,849	\$4,048,034	\$4,384,893	\$4,296,865	\$4,386,076	
Department of Corrections Fund	\$32,233,974	\$32,044,710	\$34,447,782	\$33,760,849	\$33,905,890	
DOC Transfer from Prop 200 Funds	\$1,161,745	\$1,340,660	\$1,234,791	\$1,171,003	\$1,171,003	
Prop 200 Transfer from Prop 303 Funds	\$3,492,025	\$3,612,562	\$3,539,937	\$3,467,861	\$3,467,861	
Smoke Free AZ	\$2,645,123	\$2,765,706	\$2,680,993	\$2,591,349	\$2,326,487	
Early Childhood Development and Health Fund	\$115,853,834	\$121,115,685	\$118,163,262	\$115,391,517	\$103,184,375	
TOTAL DISTRIBUTIONS	\$366,993,534	\$380,962,103	\$383,022,523	\$376,213,693	\$347,587,004	

Figures may not add to total due to rounding.

TABLE 42
UNCLAIMED PROPERTY COLLECTIONS AND DISTRIBUTIONS
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

SOURCE:	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
UNCLAIMED PROPERTY	\$168,222,552	\$170,976,820	\$195,978,437	\$218,101,790	\$233,183,466
Refunds	(48,373,109)	(42,494,170)	(48,321,802)	(47,034,353)	(61,085,903)
NET	\$119,849,443	\$128,482,650	\$147,656,635	\$171,067,437	\$172,097,563
NET ESCHEATED ESTATES	86,104	42,146	193,062	88,018	139,807
TOTAL NET REVENUE	\$119,935,548	\$128,524,797	\$147,849,697	\$171,155,455	\$172,237,370
DISTRIBUTIONS:					
General Fund	\$91,509,204	\$98,874,182	\$117,570,231	\$123,953,407	\$159,392,041
Housing Fund	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
SMI Housing Fund	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Victim Restitution Fund	394,949	428,344	719,854	825,986	792,481
Admin Fund	24,500,000	24,500,000	24,500,000	24,500,000	24,500,000
Retained For Future Distributions (2)	(1,256,315)			17,237,019	(17,237,019)
Net to Permanent State School Fund:					
Escheated Estates (1)	\$86,104	\$42,146	\$193,062	\$88,018	\$139,807
Unclaimed Shares/dividends	195,622	148,331	360,130	50,024	143,016
Storage Facility	5,983	31,793	6,420	1,001	7,044
TOTAL DISTRIBUTION	\$119,935,548	\$128,524,797	\$147,849,697	\$171,155,455	\$172,237,370

(1) Escheated Estates will be transferred in the following fiscal year.

(2) Stock sale being retained for FY23 distributions.

Figures may not add to total due to rounding.

TABLE 43
WASTE TIRE FEE DISTRIBUTION
FISCAL YEAR 2019 THROUGH FISCAL YEAR 2023

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Apache	\$113,862	\$114,056	\$131,492	\$164,597	\$171,723
Cochise	\$225,125	\$224,720	\$240,789	\$289,011	\$304,227
Coconino	\$220,585	\$222,315	\$244,561	\$298,995	\$315,419
Gila	\$108,591	\$108,203	\$123,325	\$151,528	\$159,795
Graham	\$52,035	\$52,098	\$60,665	\$73,593	\$77,501
Greenlee	\$16,749	\$16,433	\$18,840	\$22,226	\$22,979
La Paz	\$50,607	\$51,967	\$64,232	\$81,530	\$84,703
Maricopa	\$5,540,840	\$5,813,987	\$5,325,960	\$6,116,048	\$6,349,852
Mohave	\$439,442	\$450,479	\$511,532	\$638,811	\$676,325
Navajo	\$182,626	\$183,512	\$208,685	\$261,815	\$275,065
Pima	\$1,281,183	\$1,280,053	\$1,254,111	\$1,439,540	\$1,484,675
Pinal	\$531,474	\$545,531	\$569,171	\$686,745	\$733,935
Santa Cruz	\$96,841	\$99,057	\$106,536	\$132,979	\$142,693
Yavapai	\$471,671	\$476,875	\$503,413	\$602,215	\$636,977
Yuma	\$322,909	\$333,528	\$356,271	\$429,165	\$452,105
Arizona Department of Environmental Quality	\$350,165	\$361,708	\$341,420	\$413,065	\$431,170
Total	\$10,004,703	\$10,334,522	\$10,061,002	\$11,801,863	\$12,319,144

Figures may not add to total due to rounding.