



**ARIZONA DEPARTMENT OF REVENUE**

**ANNUAL REPORT  
FISCAL YEAR 2017**

YEAR ENDING JUNE 30, 2017

# FY 2017 Annual Report

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## Directors Message

Fiscal year 2017 continued to be a period of transformation for the Arizona Department of Revenue (ADOR) marked with successes as demonstrated in the 2017 Annual Report.

With our mission of “**Serving Taxpayers!**”, and vision of funding Arizona’s future through excellence in innovation, customer service and continuous improvement, ADOR is continuing to identify new ways to deliver better, faster and more cost-effective services for Arizonans.

Following Governor Ducey’s call to deliver services at the speed of business, the Annual Report outlines the agency’s drive to achieve its mission, and strategic steps being taken to address key pressure points and continue to make the Department of Revenue increasingly user friendly. This included the fact 535 ADOR employees processed 6 million tax documents and collected more than \$15.6 billion in fiscal year 2017 for key Arizona programs and services.

The Arizona Department of Revenue has taken decisive and deliberate actions to respond to the ever changing needs of Arizona taxpayers and to deliver more efficient and effective services.

ADOR is moving forward with e-solutions that better serve taxpayers, including automated processing of millions of tax returns and payments and expanding electronic filing and payment for all tax types to increase efficiency.

The Department is also challenging itself to accelerate processing returns for all major tax types faster than ever.

ADOR has delivered on its commitment to fully implement the state’s transaction privilege tax (TPT) system with the onboarding of the 14 remaining Arizona cities on Jan. 1, 2017, bringing the total to 91 municipalities. Under TPT, business taxpayers are able to register, file one return for all taxing jurisdictions and make TPT payments via AZTaxes.gov, no longer having to file two or more TPT returns.

The Arizona Department of Revenue has placed a renewed emphasis on education and outreach through expanded partnerships with stakeholders, such as county and municipal governments, tax professionals and various taxpayer-represented associations.

Our focus remains on deploying results-driven management, called the Arizona Management System (AMS), which is all about delivering better, faster and more cost-effective service for Arizonans. This ambitious program, which eliminates waste and inefficiencies throughout the system, is a top priority across the Agency.

We have moved forward with an IT modernization project to improve our Department’s information technology infrastructure. The need to modernize, develop technical and operational excellence in our workforce is critical in enhancing our tax systems and the security of confidential taxpayer information.

FY 2017 was a year of ongoing transformation and growth for the Arizona Department of Revenue, but, we know the journey is far from over on behalf of our customers, Arizona taxpayers. I am confident that we are up to this challenge and totally committed to improving ADOR each day.

David Briant

Director

Arizona Department of Revenue

## **Our Mission:**

Serving taxpayers!

## **Our Vision:**

Funding Arizona's future through excellence in innovation, customer service and continuous improvement

## **Who We Are**

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 smaller presence 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.

## **Our Mission & Vision**

Pursuant to Arizona Revised Statutes (A.R.S.) Titles 42 and 43

# **Our Goals & Strategies**

## **Goals**

Optimize taxpayer services

Accelerate processing

Maximize taxpayer education and compliance

Support and champion the agency mission (internal only)

## **Strategies**

Deploy the Arizona Management System

Develop employee potential

Increase education and outreach

Modernize and strengthen core programs and infrastructure

Deliver technology solutions

## **Performance Measures**

Reduce all taxpayer call center wait times

Reduce processing time for all major tax types

Actual vs. Estimated state tax collections

Complete \$11 million IT infrastructure project by June 30, 2018

# What We Do

## Taxpayer Services

Here is a list of services for customers with inquiries and requests on various tax matters.

### **Customer Care & Outreach**

Educates taxpayers and staff about the department's laws, rules and programs; responds to inquiries and provides assistance; issues licenses and registrations; updates taxpayer account information.

### **Economic Research and Analysis**

Provides statistical analysis and research services, including fiscal impact of proposed changes to tax laws; assists in developing technically sound and administratively feasible tax policies and laws.

### **Hearing Office**

Holds hearings and issues written decisions on protests of department assessments and refund denials relating to individual income and withholding tax.

### **Legislative Liaison**

The liaison represents the department at the Legislature. The liaison coordinates the analysis, research and testimony of tax legislation, reads, analyzes, and tracks bills through the legislative process; coordinates implementation of legislation after passage. Also acts as the liaison between legislators and the department including handling constituent issues for

legislators and the Governor's office, and monitoring federal law changes.

### **Problem Resolution Office**

Responds to taxpayer inquiries and resolves issues and problems.

### **Property Tax**

Ensures fair and uniform property values for Arizona taxpayers through general oversight of county assessors and administering Arizona's property tax laws. Determines the valuation of centrally valued properties, including electric generation facilities, telecommunications companies, pipelines, railroads, airlines, mines and water companies.

### **Tax Research, Policy and Appeals**

Reviews and analyzes legislation, assists the department in setting technically sound and administratively feasible tax policies, develops and promulgates administrative rules; provides policy support and interpretative guidance within the department.

The Tax Appeals Units assist taxpayers in resolving their appeals of proposed tax assessments, refund denials and penalty abatement denials and, as appropriate, defend the proposed assessments and denials through

the department's administrative appeals process.

**Tobacco Tax Unit**

Administers state luxury taxes on tobacco products, and supports Arizona's efforts to meet legal and operational obligations under the tobacco Master Settlement Agreement.

**Unclaimed Property**

Collects abandoned property and returns that abandoned property to its rightful owner(s).

## What We Do

### Processing

Processing provides timely and accurate processing of all tax returns and payments.

#### **Document Preparation**

Opens, batches and processes tax documents; handles the department's mail services; identifies errors in documents before data entry occurs.

#### **ADOR Treasury (Remittance and Data Entry)**

Responsible for depositing all tax revenue and entering taxpayer data.

#### **Error Resolution**

Ensures accuracy in the processing of returns and payments for the four largest tax types.

#### **Records Management**

Responsible for filing, maintaining, storing and disposal of all tax documents; provides internal access to tax returns and license applications; develops customized records retention and disposition schedules.



# What We Do

## Education & Compliance

### **Education and Outreach**

Provides education and outreach services to taxpayers and assists them in understanding Arizona's tax laws and how to determine the correct amount of tax. Administers the Voluntary Disclosure Program and Nexus Programs, which encourages taxpayers to come into compliance with unreported tax obligations

### **Audit**

Educates taxpayers and promotes voluntary compliance with tax laws by auditing corporate and individual income tax returns, transaction privilege tax and withholding; investigates and prevents fraudulent tax activity.

### **Collections**

Collects delinquent returns and tax liabilities, educates and assists taxpayers in understanding tax liability, administers the State's Debt Set-Off Program that offsets income tax refunds to pay for debts owed by taxpayers (child support, fees, violations) to participating state agencies and municipalities.

# What We Do

## Support

### **Budget**

Monitors current year expenditures against the approved budget, coordinates preparation of the upcoming executive budget request.

### **Communications**

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

### **Continuous Improvement**

Provides professional development in continuous improvement, models and encourages continuous improvement behaviors and promotes measurable results. Also, assists work units to map and improve major business processes to deliver superior customer value.

### **Facilities Management**

Coordinates building maintenance, oversees construction and building renewal projects. Receives and records all building deliveries. Participates in safety and risk management issues. Manages building security assets such as security guards, as well as cameras and access controls.

### **Financial Services**

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

### **Human Resources**

Provides a single point of integration for all disciplines of personnel administration; plans, develops, organizes, and implements employee training.

### **Information Technology**

Provides information security, application development and support, customer service, project management and business analysis. The Information Technology District has been appropriated \$11 million to modernize all data center equipment and relocate to new data center facility by end of FY18.

### **Internal Audit**

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

## Our Successes

### Reduced Customer Wait Times

Working at the speed of business stands as a core pillar of the Arizona Department of Revenue's mission of *Serving Taxpayers!* Embedded in this commitment is to reduce Agency call center wait times for the tens of thousands of taxpayers who call every month. In 2017, the time it took to answer inquiries that ranged from refund questions to complex tax queries went from a high of 45 minutes to less than 3 minutes, and even under a minute for many months.

### Transaction Privilege Tax Reform

In 2017, the Arizona Department of Revenue (ADOR) completed full implementation of the transaction privilege tax (TPT) reform for the remaining 14 Arizona cities that joined 77 other municipalities, under the state-wide TPT system. ADOR is the single point of administration and collection of state and city transaction privilege taxes for all business and residential rental owners in the state. This streamlined program is a benefit for local governments because they do not require extra city staff to perform TPT services. ADOR provides services that include processing tax returns, answering taxpayer inquiries and audit and collections services.

### Agency Collaboration

The goal of giving Arizonans one-stop customer service was the driving force behind ADOR and the Arizona Department of Transportation working together to centralize vehicle use tax payments, improving the customer experience and saving the state money through enhanced efficiencies.

The new process means thousands of motorists who register vehicles they have purchased out-of-state, are able to register the vehicle and pay for both state and city use taxes at the MVD center at the same time. The new program will mean less frustration for Arizonans as it replaces an old cumbersome process whereby ADOR would send motorists a follow-up city vehicle use tax bill long after registering their car or truck.

### Debt Set-Off

By using principles from the Arizona Management System, ADOR is supporting children in the state who are the innocent victims of a parent failing to pay child support. Through an ADOR program, more than \$4.4 million was secured in FY 2017 from deadbeat parents who were not paying their child support

payments. This money was redirected to the Arizona Department of Economic Security's child support enforcement. In the past two years, the program has captured \$10.3 million of outstanding child support payments.

### **Unclaimed Property**

Making sure we help people get unclaimed property that is rightfully theirs is a focus of ADOR because the money or family possessions belong to them.

The property returned are assets that have been abandoned for years, but during the Department's 2017 fiscal year, ADOR successfully returned close to \$60 million to nearly 17,000 citizens and businesses. Amounts returned to unclaimed property owners ranged from under a dollar to more than \$2 million. In the past five years, more than \$225 million has been sent to individuals unaware of the funds' existence.

### **Real Estate Consolidation and Record**

#### **Retention Reduction**

Arizonans expect their state government to work smart and save money where it can. In 2017, a consolidation project by ADOR resulted in relocating its Tax Return Processing Center back to the main Revenue Building, eliminating the need for 52,000 square feet in private-

leased space and saving hundreds of thousands of dollars in year-to-year taxpayer savings.

ADOR's consolidation project also supported the state government's ongoing drive to seek out efficiencies where possible and enhancing customer service. In 2017, the Department simplified retention requirements for federal corporate and partnership returns, resulting in thousands of businesses no longer having to submit paper federal returns to the Agency, which means 90,000 federal tax returns or 8 million pages no longer requiring processing and storage by ADOR.

### **Tax Fraud Prevention**

The protection of Arizonans' private taxpayer information is paramount to ADOR. To combat the ever-evolving landscape of fraud and identity theft, ADOR continues to implement new counter measures, including advanced analytics that include machine-learning algorithms, stringent internal checks and balances and the ongoing incorporation of electronic tax return filing information, which gives the Department more fraud-prevention tools. Enhanced tax fraud detection has protected over \$100 million in state revenue from being stolen since 2015.

## **E-Filing**

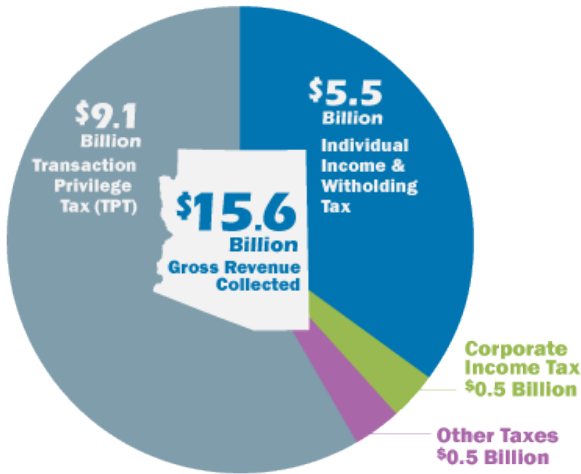
Moving Arizona into the 21<sup>st</sup> Century, ADOR is continuing to move tax filing to the envisioned electronic future state, which means a faster and more secure process. More than 80 percent of taxpayers currently file their individual income taxes electronically and this total is continuing to grow. However, corporate taxes have remained strictly paper. But, thanks to House Bill 2280, which was signed into law in March 2017, the Department is innovating and moving forward to deliver corporate tax e-filing for more than 90,000 businesses by tax year 2020.

E-filing is also a key component of ADOR's fraud detection program, because it gives the Department more tools in its ongoing focus of stopping tax fraud in the state.

- E-filed returns establishes an enhanced electronic "finger print" for each filer compared to paper returns.
- Investigations of paper returns take more time and actually generate more false positives, which delays the processing time for compliant tax filers.

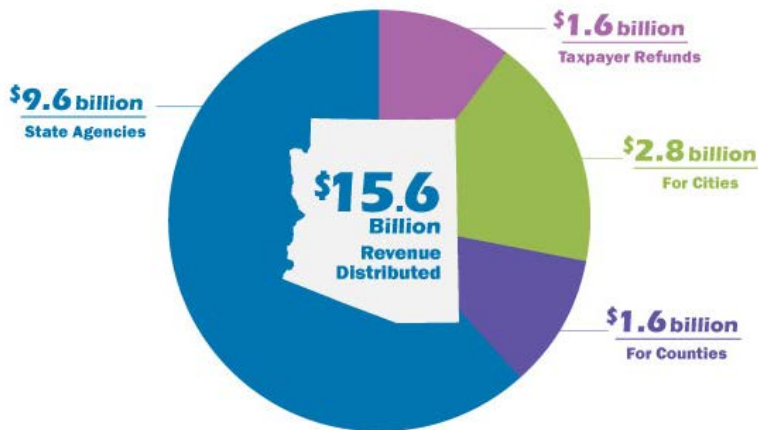
# Agency Highlights

## Total Gross Revenue Collected



Detailed gross revenues are reported under [TABLE 1](#)

## Total Revenue Distributed



\*\*Figures drawn from [Strategic Plan Update FY 2018](#)

## 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 \$15,600 per year, are taxed at 2.5 percent of adjusted gross receipts. (Adjusted gross receipts are the monies left after paying prizes.) Class B and Class C licensees are also taxed on gross receipts. Class B licensees, whose gross receipts do not exceed \$300,000, are taxed at 1.5 percent of their gross receipts. Class C licensees, whose gross receipts exceed \$300,000 per year, are taxed at 2 percent of gross receipts from bingo.

All taxes collected are deposited in the state general fund (Refer to Table 39).

## Miscellaneous Taxes

### 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 also investigates and confiscates contraband tobacco products. As of August 2017, all tobacco filing payments, stamp orders and required reports are performed 100 percent electronically.

<b>Monies collected and distributed from luxury tax:</b>		
<b>Fund</b>	<b>Amount</b>	<b>Due to the passage of...</b>
Prop 204 Protection Account	\$39.4 million	(Prop 303 in 2002)
Medically Needy Account	\$25.3 million	(Prop 303 in 2002)
Emergency Health Services	\$18.7 million	(Prop 303 in 2002)
Health Research	\$4.7 million	(Prop 303 in 2002)
Health Education	\$1.9 million	(Prop 303 in 2002)
Medically Needy Fund	\$46.4 million	(Tobacco Tax and Health Care Initiative in November 1994)
Health Education Fund	\$15.3 million	(Tobacco Tax and Health Care Initiative in November 1994)
Health Research Fund	\$3.3 million	(Tobacco Tax and Health Care Initiative in November 1994)
Corrections Fund	\$30.2 million	(Legislature in 1984 to pay for prison construction)
Drug Treatment and Education Fund	\$9.4 million	(Proposition 200 in 1994)
Corrections Revolving Fund	\$3.8 million	(Proposition 200 in 1994)
Smoke Free AZ Fund	\$2.9 million	(Proposition 201 in 2006)
Early Childhood Development and Health Fund	\$124.5 million	(Proposition 203 in 2006)
State General Fund	\$57.6 million	

(Refer to Table 40)

### 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;
- Traveler's checks not cashed in fifteen years;

There is no statute of limitations for filing a claim for unclaimed property. Owners may recover their property at any time with proper documentation.

## **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. (Refer to Table 41.)

## **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 two percent of the purchase price not to exceed two dollars per tire.

During fiscal year 2017, the department collected \$9,679,319 and distributed 3.5% to the Arizona Department of Environmental Quality with the remainder being distributed to the counties based on the number of motor vehicles registered in the county (Refer to Table 42).

The distribution is performed quarterly.

**TABLE 1**  
**REVENUE SUMMARY**  
**GROSS REVENUE COLLECTED**  
**FISCAL YEAR 2012-13 THROUGH FISCAL YEAR 2016-17**

SOURCE	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17
<b>TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX</b>					
Distribution Base	\$1,644,471,588	\$1,750,515,866	\$1,836,707,857	\$1,907,097,530	\$1,986,128,100
Nonshared Portion	2,994,447,622	3,186,969,414	3,285,088,928	3,368,394,664	3,485,921,977
Use Tax	257,899,313	235,984,933	281,143,731	283,352,073	300,976,461
Education Tax	567,824,410	601,853,602	626,400,822	645,012,218	670,788,089
Temporary Tax (4)	965,620,521	8,422,920	1,760,338	198,681	(246,291)
Undistributed Estimated					
Transaction Privilege Tax	(25,356,945)	(25,642,747)	62,907	13,607,599	43,648,810
Other State Revenue	32,116,438	41,685,649	44,364,312	46,467,006	50,569,550
County and City Collections	1,223,217,366	1,303,960,087	1,375,048,446	1,484,362,650	2,530,137,765
<b>Subtotal</b>	<b>\$7,660,240,313</b>	<b>\$7,103,749,724</b>	<b>\$7,450,577,341</b>	<b>\$7,748,492,421</b>	<b>\$9,067,924,461</b>
<b>INCOME TAX</b>					
Withholding	\$3,459,818,705	\$3,580,656,587	\$3,699,577,473	\$3,850,489,512	\$4,061,373,494
Individual	1,170,646,638	1,131,388,277	1,297,323,652	1,412,002,626	1,403,176,562
Corporate	755,002,081	705,730,762	788,991,384	700,118,169	525,414,051
<b>Subtotal</b>	<b>\$5,385,467,424</b>	<b>\$5,417,775,626</b>	<b>\$5,785,892,509</b>	<b>\$5,962,610,307</b>	<b>\$5,989,964,107</b>
<b>LUXURY TAX</b>					
Spirituos Liquor	\$32,184,954	\$33,588,102	\$33,963,657	\$34,551,657	\$35,901,436
Vinous Liquor	15,155,547	15,583,934	15,624,518	16,160,560	16,579,025
Malt Liquor	21,343,360	21,974,061	21,682,060	21,568,413	21,645,309
Tobacco - All Types (1)	331,347,184	327,788,207	331,926,341	341,591,816	341,844,433
Licensing	7,825	8,198	6,775	6,625	6,800
<b>Subtotal</b>	<b>\$400,038,871</b>	<b>\$398,942,502</b>	<b>\$403,203,351</b>	<b>\$413,879,071</b>	<b>\$415,977,004</b>
<b>UNCLAIMED PROPERTY</b>					
Estate (3)	\$0	\$0	\$0	\$0	\$0
Unclaimed Property	131,397,401	113,119,156	126,763,806	149,833,143	136,129,323
Escheated Estates	24,987	365,267	38,668	17,759	13,356
<b>Subtotal</b>	<b>\$131,422,388</b>	<b>\$113,484,423</b>	<b>\$126,802,474</b>	<b>\$149,850,902</b>	<b>\$136,142,679</b>
<b>OTHER REVENUES</b>					
Bingo	\$519,998	\$521,583	\$507,212	\$476,079	\$486,660
Flight Property Tax	7,375,052 (5)	12,974,652 (5)	9,727,092	11,114,322	10,307,778
Private Car Tax	3,698,193 (5)	(1,061,682) (5)	3,484,442	(189,264)	1,726,458
Nuclear Plan Assessment	2,153,517	----- (6)	4,673,096 (6)	2,412,474	2,503,140
Waste Tire	8,732,325	9,009,694	8,906,743	9,668,642	9,679,319
<b>Subtotal</b>	<b>\$22,479,086</b>	<b>\$21,444,247</b>	<b>\$27,298,585</b>	<b>\$23,482,253</b>	<b>\$24,703,355</b>
<b>TOTAL (2)</b>	<b>\$13,599,648,082</b>	<b>\$13,055,396,522</b>	<b>\$13,793,774,259</b>	<b>\$14,298,314,954</b>	<b>\$15,634,711,606</b>

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

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

(3) Arizona's estate tax was effectively repealed January 1, 2005, following the elimination of the Federal State Death Tax Credit by Congress.

(4) 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.

(5) In FY13, \$2,473,651.23 of the money deposited into Private Car Tax should have been deposited into Flight Property Tax. A correcting transfer was made in FY14.

(6) The Nuclear Plan Assessment revenue was received after the final deposit for FY14.

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 2012-13 THROUGH FISCAL YEAR 2016-17**

SOURCE	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17
Transaction Privilege, Use, and Severance Tax	\$3,819,525,185	\$4,026,707,269	\$4,199,713,199	\$4,309,504,675	\$4,471,914,020
Undistributed Estimated Transaction Privilege Tax	(21,908,400)	(25,642,747)	62,907	13,607,599	43,648,810
Income Tax	3,514,487,484	3,445,061,022	3,783,445,387	3,906,333,351	3,813,614,083
Luxury Tax	56,184,596	58,711,664	56,746,947	58,168,800	57,610,211
Estate Tax (1)	0	0	0	0	0
Unclaimed Property	60,899,609	49,165,753	54,034,910	64,941,156	48,834,770
Bingo	519,998	521,583	507,212	476,079	486,660
Private Car Tax	3,698,193 (2)	(1,061,682) (2)	3,484,442	(189,264)	1,726,458
Nuclear Plan Assessment	2,153,517	----- (3)	4,673,096 (3)	2,412,474	2,503,140
<b>Total</b>	<b>\$7,435,560,183</b>	<b>\$7,553,462,862</b>	<b>\$8,102,668,100</b>	<b>\$8,355,254,870</b>	<b>\$8,440,338,152</b>

(1) Arizona's estate tax was effectively repealed January 1, 2005, following the elimination of the Federal State Death Tax Credit by Congress.

(2) In FY13, \$2,473,651.23 of the money deposited into Private Car Tax should have been deposited into Flight Property Tax.

A correcting transfer was made in FY14.

(3) The Nuclear Plan Assessment revenue was received after the final deposit for FY14.

Figures may not add to total due to rounding.

**TABLE 3**  
**GROSS COLLECTIONS OF AUDIT ASSESSMENTS AND DELINQUENT TAX**  
**FISCAL YEAR 2015-16 AND FISCAL YEAR 2016-17**

<b>GROSS COLLECTIONS</b>	<b>FY2015-16</b>	<b>FY2016-17</b>	<b>% CHANGE</b>
Collections	\$242,548,698	\$229,545,950	-5.4%
Audit	\$176,852,963	\$93,856,164	-46.9%
Accounts Receivable	\$164,593,032	\$263,946,485	60.4%
<b>TOTAL GROSS COLLECTIONS</b>	<b>\$583,994,693</b>	<b>\$587,348,599</b>	<b>0.6%</b>
<b>ADJUSTMENTS (1)</b>			
Duplication, Credit Audits and Other Adjustments As Reported	\$21,697,622	\$13,158,041	-39.4%
<b>TOTAL ADJUSTED NET ENFORCEMENT COLLECTIONS (2)</b>	<b>\$562,297,071</b>	<b>\$574,190,558</b>	<b>2.1%</b>

(1) Audits resulting in credit adjustments are subtracted to produce an actual figure representing the net gain to the state from the Audit Division's efforts.

(2) Actual amounts resulting from the department's enforcement effort.

**TABLE 4**  
**GROSS TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS**  
**FISCAL YEAR 2012-13 THROUGH FISCAL YEAR 2016-17**

SOURCE	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17
Distribution Base	\$1,644,471,588	\$1,750,515,866	\$1,836,707,857	\$1,907,097,530	\$1,986,128,100
Nonshared	2,994,447,622	3,186,969,414	3,285,088,928	3,368,394,664	3,485,921,977
Use Tax	257,899,313	235,984,933	281,143,731	283,352,073	300,976,461
<b>SUBTOTAL</b>	<b>\$4,896,818,522</b>	<b>\$5,173,470,213</b>	<b>\$5,402,940,516</b>	<b>\$5,558,844,267</b>	<b>\$5,773,026,539</b>
Education Tax	567,824,400	\$601,853,602	626,400,822	645,012,218	\$670,788,089
Temporary Tax (2)	965,620,521	8,422,920	1,760,338	198,681	-246,291
Temporary Tax Estimated Payment	(3,448,544)	-----	-----	-----	-----
Undistributed Estimated Payment	(21,908,400)	(25,642,747)	62,907	13,607,599	43,648,810
Telecommunications Devices	4,587,729	4,865,666	4,852,778	4,641,805	4,405,381
911 Excise	16,425,768	17,109,403	15,959,537	15,854,142	16,066,188
911 Prepaid Wireless	-----	-----	1,891,140	1,840,984	1,744,471
Municipal Water	2,427,127	2,428,062	2,455,869	2,197,353	2,446,164
Nursing Facility Assessment (4)	8,673,285	17,262,306	19,064,855	21,932,723	25,907,345
Waste Tire Accounts Receivable Collections	2,529	20,212	140,133	0	0
<b>GROSS STATE COLLECTIONS</b>	<b>\$6,437,022,937</b>	<b>\$5,799,789,636</b>	<b>\$6,075,528,895</b>	<b>\$6,264,129,771</b>	<b>\$6,537,786,696</b>
Municipal Privilege Tax (5)	\$506,978,968	\$546,725,301	\$583,920,974	\$661,959,571	\$1,674,208,729
Apache County Excise Tax	1,115,268	1,308,856	1,213,088	1,270,948	1,170,231
Cochise County Excise Tax	6,997,151	6,928,647	7,102,794	6,643,893	6,666,951
Coconino County Excise Tax	11,666,641	12,245,309	13,418,497	14,098,449	15,045,142
Coconino County Jail Tax	11,660,897	12,243,833	13,414,793	14,098,398	15,042,544
Coconino County Capitol Projects Tax (3)	2,913,345	3,058,840	1,301,271	22,333	18,873
Coconino County Road Tax			2,973,234	8,383,982	9,125,796
Gila County Excise Tax	2,899,476	3,045,271	2,830,513	2,753,057	2,991,169
Gila County Road Tax (3)	3,005,463	3,131,228	1,809,066	(29,783)	16,279
Gila Road Extension Tax			1,131,853	2,911,251	3,090,119
Graham County Excise Tax	1,957,102	2,130,788	1,937,227	1,817,098	1,851,346
Graham County Jail Tax				1,563,730	1,836,109
Greenlee County Excise Tax	2,088,094	2,345,102	1,491,594	1,082,154	984,583
La Paz County Excise Tax	1,131,747	1,165,099	1,150,267	1,214,082	1,287,477
La Paz County Jail Tax	1,131,743	1,165,098	1,150,262	1,214,081	1,287,476
La Paz County Health Services District (3)	32	26	6,641	316	181,183
La Paz County Judgment Tax	1,112,052	2,215,639	2,217,941	2,391,850	2,364,564
Maricopa County Road Tax (3)	(93,903)	(127,766)	(144,505)	56,955	213,142
Maricopa County Road Tax Extension	341,670,551	365,688,468	382,335,381	396,752,859	413,857,577
Maricopa County Stadium Tax (3)	1	6	41	7	167
Maricopa County Jail Tax	124,019,899	133,581,417	140,021,448	145,509,977	151,921,689
Maricopa County Rental Car Surcharge	5,254,869	5,387,697	4,906,997	4,798,661	4,751,256
Mohave County Excise Tax	5,747,761	6,263,993	6,337,181	6,351,163	6,486,959
Navajo County Excise Tax	6,239,089	6,667,433	6,674,867	6,365,510	6,513,292
Pima County Hotel Tax	6,030,600	6,290,212	6,160,652	6,668,021	6,843,613
Pima County Rental Car Surcharge	1,398,973	1,389,855	1,384,095	1,467,710	1,446,298
Pima County R.V. Surcharge	136,195	121,726	137,298	144,535	161,345
Pima County Road Tax	70,893,757	72,390,485	74,197,062	75,057,037	76,888,239
Pinal County Excise Tax	12,761,984	13,594,230	13,936,172	14,512,165	14,888,202
Pinal County Health Services District	2,541,837	2,713,674	2,778,759	2,884,216	2,988,799
Pinal County Road Tax	13,300,223	14,110,597	14,450,578	15,394,520	15,650,739
Santa Cruz County Excise Tax	2,595,978	2,685,361	2,504,647	2,654,133	2,554,041
Santa Cruz County Jail Tax	2,594,044	2,684,802	2,503,979	2,653,509	2,545,734
Yavapai County Excise Tax	13,308,847	14,145,870	14,951,596	16,014,676	16,790,311
Yavapai County Jail Tax	6,653,214	7,072,702	7,474,794	7,996,006	8,404,331
Yuma County Excise Tax	11,610,142	11,710,103	11,857,358	12,141,266	12,542,284
Yuma County Jail Tax	11,610,076	11,710,110	11,859,175	12,140,191	12,542,317
Yuma County Capitol Projects Tax (3)	16,966	3,243	13,600	9,010	602
Yuma County Health Services District	2,311,386	2,526,105	2,427,008	2,705,311	2,797,071
Sports & Tourism Authority	27,956,898	25,640,725	31,210,248	30,689,801	32,181,191
<b>COUNTY AND CITY COLLECTIONS</b>	<b>\$1,223,217,366</b>	<b>\$1,303,960,087</b>	<b>\$1,375,048,446</b>	<b>\$1,484,362,650</b>	<b>\$2,530,137,765</b>
<b>L DEPARTMENT OF REVENUE RECEIPTS</b>	<b>\$7,660,240,303</b>	<b>\$7,103,749,723</b>	<b>\$7,450,577,341</b>	<b>\$7,748,492,421</b>	<b>\$9,067,924,461</b>

(1) The tax was in place for only a portion of the fiscal year. This figure does not represent a full year's collection.

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

(4) Laws of 2012, Chapter 213 established a Nursing Facility Assessment to be remitted to the Department of Revenue on a quarterly basis.

(5) The Municipal Collection program expanded to more cities in FY15 and FY16 and all cities during FY17.

**TABLE 5**  
**STATE TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX RATES**  
**BUSINESS CODES AND TAX RATES**  
**FISCAL YEAR 2016-17**

TAXABLE ACTIVITIES	DISTRIBUTION			TOTAL TAX
	BASE	NONSHARED	EDUCATION	
2. Nonmetalliferous Mining, Oil and Gas Production	1.0%	2.125%	0.0%	3.125%
4. Utilities	1.0%	4.0%	0.6%	5.6%
5. Communications	1.0%	4.0%	0.6%	5.6%
6. Transporting	1.0%	4.0%	0.6%	5.6%
7/8. Private Rail Car/Pipelines	1.0%	4.0%	0.6%	5.6%
9. Publishing	1.0%	4.0%	0.6%	5.6%
10. Printing	1.0%	4.0%	0.6%	5.6%
11. Restaurants and Bars	2.0%	3.0%	0.6%	5.6%
12. Amusements	2.0%	3.0%	0.6%	5.6%
14. Personal Property Rentals	2.0%	3.0%	0.6%	5.6%
15. Contracting	1.0%	4.0%	0.6%	5.6%
17. Retail	2.0%	3.0%	0.6%	5.6%
19. Mining Severance	2.0%	0.5%	0.0%	2.5%
25. Hotel/Motel Tax	2.75%	2.75%	0.0%	5.5%
29/30. Use and Use Inventory Tax	0.0%	5.0%	0.6%	5.6%
49. Jet Fuel (per gallon)	\$0.0122	\$0.0183	\$0	\$0.0305
51. Jet Fuel Use (per gallon)	\$0	\$0.0305	\$0	\$0.0305
315. MRRA	2.0%	3.0%	0.6%	5.6%

**NET TAXABLE SALES**  
**BY TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX CLASSIFICATIONS (1)**  
**FISCAL YEAR 2012-13 THROUGH FISCAL YEAR 2016-17**

CLASSIFICATION	FY2012-13	% OF TOTAL	FY2013-14	% OF TOTAL	FY2014-15	% OF TOTAL	FY2015-16	% OF TOTAL	FY2016-17	% OF TOTAL
Transporting	\$41,324,471	0.04	\$54,981,256	0.05	\$57,587,947	0.05	\$56,139,179	0.05	39,944,476	0.03
Mining, Oil & Gas	115,774,867	0.12	116,677,749	0.11	111,808,143	0.10	154,946,680	0.14	140,647,661	0.12
Mining Severance	1,193,176,084	1.21	1,047,580,204	1.01	994,478,291	0.92	607,840,223	0.55	735,086,244	0.64
Utilities	9,900,237,768	10.07	9,923,489,526	9.57	9,856,234,343	9.11	10,031,988,996	9.02	9,920,286,171	8.59
Communications	3,061,730,365	3.12	2,965,233,344	2.86	2,565,400,083	2.37	2,306,785,802	2.07	2,000,876,650	1.73
Private Car and Pipelines	6,250,408	0.01	5,615,642	0.01	6,498,110	0.01	2,576,932	n/a (2)	22,117,166	0.02
Publishing	84,672,718	0.09	101,751,218	0.10	106,356,511	0.10	105,269,735	0.09	87,179,410	0.08
Job Printing	235,348,616	0.24	321,225,074	0.31	259,671,784	0.24	236,323,892	0.21	237,886,998	0.21
Restaurants and Bars	10,544,419,377	10.73	11,085,651,538	10.69	12,053,485,604	11.14	12,715,254,185	11.44	13,571,567,249	11.75
Amusements	1,051,580,928	1.07	1,096,945,152	1.06	1,252,513,666	1.16	1,342,699,886	1.21	1,323,661,174	1.15
Commercial Lease (3)	1,706	n/a (2)	1,553	n/a (2)	5,572	n/a (2)	1,802	n/a (2)	50,040	n/a (2)
Personal Property Rentals	3,254,821,525	3.31	3,355,048,345	3.23	3,453,882,481	3.19	3,689,976,381	3.32	3,947,159,693	3.42
Contracting	10,092,875,787	10.27	11,269,502,981	10.86	10,653,405,099	9.84	9,601,228,346	8.64	10,252,612,975	8.88
Retail	51,276,107,347	52.18	55,257,510,004	53.26	58,463,542,614	54.01	61,614,309,285	55.42	63,922,405,836	55.33
MRRA Amount (5)	-----		-----		26,816,169	0.02	160,124,937	0.14	155,623,986	0.13
Hotel/Motel	2,221,059,419	2.26	2,334,372,656	2.25	2,675,509,733	2.47	2,819,143,473	2.54	3,058,662,711	2.65
Rental Occupancy Tax (4)	0	n/a (2)	(84)	n/a (2)	0	n/a (2)	(503,163)	n/a (2)	0	n/a (2)
Use Tax	5,186,464,365	5.28	4,749,508,210	4.58	5,659,093,999	5.23	5,703,364,767	5.13	6,069,073,494	5.25
Use Tax-Utilities	10,283,377	0.01	62,511,267	0.06	48,069,635	0.04	38,944,743	0.04	34,764,087	0.03
<b>TOTAL</b>	<b>\$98,276,129,127</b>	<b>100.00</b>	<b>\$103,747,605,636</b>	<b>100.00</b>	<b>\$108,244,359,783</b>	<b>100.00</b>	<b>\$111,186,416,081</b>	<b>100.00</b>	<b>\$115,519,606,020</b>	<b>100.00</b>

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

(5) This tax was in place for only a portion of the fiscal year in FY15.

Figures may not add to total due to rounding.

**TABLE 7**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS BY CLASS**  
**FISCAL YEAR 2016-17**

CLASSIFICATION	DISTRIBUTION BASE	NONSHARED	TOTAL COLLECTIONS
Transporting	\$399,445	\$1,597,779	\$1,997,224
Nonmetal Mining, Oil and Gas	1,406,477	2,988,763	4,395,239
Mining Severance	14,701,725	3,675,431	18,377,156
Utilities	99,202,862	396,811,447	496,014,309
Communications	20,008,767	80,035,066	100,043,832
Private Car and Pipelines	221,172	884,687	1,105,858
Publishing	871,794	3,487,176	4,358,971
Job Printing	2,378,870	9,515,480	11,894,350
Restaurants and Bars	271,431,345	407,147,017	678,578,362
Amusements	26,473,223	39,709,835	66,183,059
Commercial Lease (1)	994	879	1,873
Rentals of Personal Property	78,943,194	118,414,791	197,357,985
Contracting	102,526,130	410,104,519	512,630,649
Retail	1,278,534,998	1,917,585,273	3,196,120,271
MRRA Amount	3,112,480	4,668,720	7,781,199
Hotel/Motel	84,113,225	84,113,225	168,226,449
Use Tax Utilities	347,641	1,390,563	1,738,204
Use Tax	0	300,976,461	300,976,461
License Fees	-	492,878	492,878
Jet Fuel Tax	1,453,757	2,180,635	3,634,392
Jet Fuel Use Tax	-	636,438	636,438
Non Sufficient Funds	-	80,353	80,353
Mandatory EFT Fees	-	401,023	401,023
Other	4	-	4
<b>TOTAL</b>	<b>\$1,986,128,100</b>	<b>\$3,786,898,439</b>	<b>\$5,773,026,539</b>

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

Figures may not add to total due to rounding.



**TABLE 8**  
**DISTRIBUTION OF TRANSACTION PRIVILEGE, USE**  
**AND SEVERANCE TAX COLLECTIONS**  
**FISCAL YEAR 2016-17**

Net Regular to State General Fund	\$4,471,914,020
Net Estimated Payments to General Fund	43,648,810
Net to Cities	496,532,025
Net to Counties	804,580,493
Net to Education Fund	670,788,089
Net to Temporary Tax	(246,291)
911 Wireline/Excise, 911 Wireless, Telecommunications Devices, Nursing Facility	50,569,550
<b>TOTAL GROSS COLLECTIONS</b>	<b>\$6,537,786,696</b>

**ADDITIONAL DISTRIBUTION FROM**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS**  
**FISCAL YEAR 2016-17**

Phoenix International Raceway - Highway Improvements	\$416,667.00
Rio Nuevo	\$13,988,471.12 *
Sports and Tourism Authority	\$8,738,805.32 *
Tribal Community Colleges	\$2,625,000.00
Convention Center	\$20,449,000.00

\* Includes reconciliations for June 2016 and estimates for June 2017 for Sports and Tourism Authority and May and June 2017 for Rio Nuevo.

Figures may not add total due to rounding.

**TABLE 9**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN APACHE COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$15,577,999	-8.2%	\$778,900
Communications	11,764,612	-30.8%	588,231
Publishing	81,993	-15.0%	4,100
Job Printing	74,014	-31.5%	3,701
Restaurants and Bars	15,823,344	-25.9%	791,167
Amusements	689,774	-64.3%	34,489
Rentals of Personal Property	7,843,661	-10.4%	392,183
Contracting (All)	34,080,999	43.2%	1,704,050
Retail	118,952,423	-4.9%	5,947,621
MRRA	2,068,804	53.6%	103,440
Hotel/Motel	10,477,670	-39.0%	576,272
Other Taxable Activities	84,681,573	-6.2%	3,985,917
<b>TOTAL</b>	<b>\$302,116,867</b>	<b>-6.7%</b>	<b>\$14,910,070</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	22	15	19
Communications	106	115	112
Publishing	14	10	7
Job Printing	10	9	7
Restaurants and Bars	71	68	62
Amusements	NA	9	12
Rentals of Personal Property	162	172	206
Contracting (All)	433	296	237
Retail	1,848	2,048	2,157
Hotel/Motel	48	51	54
Other Taxable Activities	1,054	1,106	1,154
<b>TOTAL</b>	<b>3,768</b>	<b>3,899</b>	<b>4,027</b>

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

**TABLE 10**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN COCHISE COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$167,748,510	1.3%	\$8,387,425
Communications	32,867,915	-23.7%	1,643,396
Publishing	1,127,903	-1.9%	56,395
Job Printing	800,579	-6.3%	40,029
Restaurants and Bars	146,827,059	2.2%	7,341,353
Amusements	5,834,663	1.2%	291,733
Rentals of Personal Property	21,993,362	-6.9%	1,099,668
Contracting (All)	93,403,628	2.6%	4,670,181
Retail	809,522,526	-0.3%	40,476,126
MRRA	2,874,061	-6.7%	143,703
Hotel/Motel	36,637,602	10.2%	2,015,068
Other Taxable Activities	66,626,472	7.7%	3,318,191
<b>TOTAL</b>	<b>\$1,386,264,279</b>	<b>0.1%</b>	<b>\$69,483,269</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	51	49	51
Communications	190	188	190
Publishing	20	21	20
Job Printing	16	22	19
Restaurants and Bars	341	322	334
Amusements	55	50	48
Rentals of Personal Property	350	375	402
Contracting (All)	984	618	478
Retail	4,086	4,378	4,615
Hotel/Motel	164	174	174
Other Taxable Activities	1,763	1,866	1,982
<b>TOTAL</b>	<b>8,020</b>	<b>8,063</b>	<b>8,313</b>

(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 COCONINO COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$173,526,614	-3.5%	\$8,676,331
Communications	40,421,238	-17.6%	2,021,062
Publishing	1,483,447	-41.4%	74,172
Job Printing	3,266,839	27.4%	163,342
Restaurants and Bars	513,779,734	9.9%	25,688,987
Amusements	106,666,333	12.9%	5,333,317
Rentals of Personal Property	87,607,371	16.4%	4,380,369
Contracting (All)	271,647,123	3.4%	13,582,356
Retail	1,317,721,850	6.1%	65,886,092
MRRA	3,074,112	-54.3%	153,706
Hotel/Motel	425,228,250	11.7%	23,387,554
Other Taxable Activities	133,361,840	-6.0%	6,541,835
<b>TOTAL</b>	<b>\$3,077,784,752</b>	<b>5.9%</b>	<b>\$155,889,122</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	44	41	46
Communications	236	233	226
Publishing	39	30	25
Job Printing	41	45	45
Restaurants and Bars	535	535	532
Amusements	100	97	101
Rentals of Personal Property	505	535	577
Contracting (All)	1,595	1,029	917
Retail	5,271	5,686	5,890
Hotel/Motel	342	409	502
Other Taxable Activities	2,219	2,388	2,522
<b>TOTAL</b>	<b>10,927</b>	<b>11,028</b>	<b>11,383</b>

(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 GILA COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$95,671,587	0.0%	\$4,783,579
Communications	14,217,335	-15.6%	710,867
Publishing	541,541	-6.9%	27,077
Job Printing	317,556	NA	15,878
Restaurants and Bars	75,451,223	5.8%	3,772,561
Amusements	2,555,560	-2.4%	127,778
Rentals of Personal Property	13,235,625	16.8%	661,781
Contracting (All)	59,259,911	87.1%	2,962,996
Retail	315,767,557	5.0%	15,788,673
MRRA	381,550	19.7%	18,782
Hotel/Motel	15,957,223	10.5%	877,647
Other Taxable Activities (2)	58,940,083	NA	2,151,442
<b>TOTAL</b>	<b>\$652,296,750</b>	<b>6.8%</b>	<b>\$31,899,061</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	28	32	29
Communications	153	152	154
Publishing	19	15	14
Job Printing	NA	NA	13
Restaurants and Bars	169	172	165
Amusements	29	29	31
Rentals of Personal Property	246	255	283
Contracting (All)	778	463	408
Retail	2,612	2,824	3,045
Hotel/Motel	69	74	75
Other Taxable Activities (2)	1,204	1,321	1,395
<b>TOTAL</b>	<b>5,307</b>	<b>5,337</b>	<b>5,612</b>

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

(2) For FY17, different categories have been classified under the Other Taxable Activities compared to FY16

Figures may not add to total due to rounding.

**TABLE 13**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN GRAHAM COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$45,398,832	NA	\$2,269,942
Communications	8,828,164	-10.5%	441,408
Restaurants and Bars	34,979,023	1.4%	1,748,951
Rentals of Personal Property	9,919,820	-11.9%	495,991
Contracting (All)	22,007,600	82.2%	1,100,380
Retail	236,366,499	6.1%	11,818,325
MRRA	657,440	22.8%	32,872
Hotel/Motel	8,365,057	33.0%	460,078
Other Taxable Activities (2)	80,252,587	NA	2,379,448
<b>TOTAL</b>	<b>\$446,775,021</b>	<b>4.5%</b>	<b>\$20,747,395</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	NA	NA	15
Communications	119	117	115
Restaurants and Bars	68	66	62
Rentals of Personal Property	178	183	198
Contracting (All)	316	195	162
Retail	1,697	1,949	2,105
Hotel/Motel	NA	14	14
Other Taxable Activities (2)	1,004	1,098	1,123
<b>TOTAL</b>	<b>3,382</b>	<b>3,622</b>	<b>3,794</b>

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

(2) For FY167 different categories have been classified under the Other Taxable Activities compared to FY16.

Figures may not add to total due to rounding.

**TABLE 14**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN GREENLEE COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$98,641,712	NA	\$4,932,086
Communications	2,862,688	-12.8%	143,134
Restaurants and Bars	5,596,495	2.5%	279,825
Rentals of Personal Property	2,818,442	114.4%	140,922
Contracting (All)	(15,089,008)	-393.4%	(754,450)
Retail	100,173,220	-3.4%	5,008,661
MRRA	174,219	84.0%	8,711
Hotel/Motel	1,724,356	23.2%	94,840
Other Taxable Activities (2)	508,365,132	NA	13,147,813
<b>TOTAL</b>	<b>\$705,267,257</b>	<b>14.2%</b>	<b>\$23,001,541</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	NA	NA	9
Communications	68	71	68
Restaurants and Bars	26	22	25
Rentals of Personal Property	90	96	95
Contracting (All)	137	79	63
Retail	854	971	1,054
Hotel/Motel	NA	12	14
Other Taxable Activities (2)	545	553	598
<b>TOTAL</b>	<b>1,720</b>	<b>1,804</b>	<b>1,926</b>

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

(2) For FY17, different categories have been classified under the Other Taxable Activities compared to FY16.

Figures may not add to total due to rounding.

**TABLE 15**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN LA PAZ COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$27,667,179	-17.8%	\$1,383,359
Communications	5,316,169	-14.3%	265,808
Publication	144,821	272.1%	7,241
Restaurants and Bars	32,988,381	28.0%	1,649,419
Rentals of Personal Property	3,840,412	5.0%	192,021
Contracting (All)	30,395,430	9.1%	1,519,772
Retail	143,144,598	1.3%	7,157,230
MRRA	436,669	83.1%	21,833
Hotel/Motel	7,418,733	6.7%	408,030
Other Taxable Activities (2)	17,644,618	NA	880,576
<b>TOTAL</b>	<b>\$268,997,010</b>	<b>0.9%</b>	<b>\$13,485,290</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	22	21	22
Communications	106	107	105
Publication	11	11	8
Restaurants and Bars	108	113	96
Rentals of Personal Property	148	171	180
Contracting (All)	327	216	196
Retail	1,932	2,149	2,204
Hotel/Motel	56	59	60
Other Taxable Activities (2)	847	853	940
<b>TOTAL</b>	<b>3,557</b>	<b>3,700</b>	<b>3,811</b>

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

(2) For FY17, different categories have been classified under the Other Taxable Activities compared to FY16

Figures may not add to total due to rounding.



**TABLE 16**  
**TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)**  
**IN MARICOPA COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$6,331,952,472	-0.9%	\$316,597,624
Communications	1,303,366,196	-11.3%	65,168,310
Publishing	55,443,424	-20.9%	2,772,171
Job Printing	193,308,406	1.2%	9,665,420
Restaurants and Bars	9,443,585,365	7.2%	472,179,268
Amusements	987,290,409	-2.8%	49,364,520
Rentals of Personal Property	3,043,944,310	7.7%	152,197,215
Contracting (All)	7,351,913,348	6.4%	367,595,667
Retail	44,564,213,804	4.0%	2,228,210,669
MRRA	112,584,386	3.0%	5,629,219
Hotel/Motel	1,838,049,935	8.0%	101,092,746
Other Taxable Activities	4,730,784,103	6.2%	235,547,076
<b>TOTAL</b>	<b>\$79,956,436,158</b>	<b>4.1%</b>	<b>\$4,006,019,907</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	155	134	148
Communications	722	652	657
Publishing	249	208	202
Job Printing	766	741	709
Restaurants and Bars	6,975	6,972	7,082
Amusements	755	732	761
Rentals of Personal Property	2,530	2,511	2,816
Contracting (All)	13,155	8,482	6,523
Retail	46,737	46,370	46,149
Hotel/Motel	872	987	1,159
Other Taxable Activities	11,330	11,296	11,938
<b>TOTAL</b>	<b>84,246</b>	<b>79,085</b>	<b>78,144</b>

(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 MOHAVE COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$293,919,512	0.9%	\$14,695,976
Communications	48,819,295	-23.1%	2,440,965
Publishing	1,035,733	-14.7%	51,787
Job Printing	1,655,554	-13.0%	82,778
Restaurants and Bars	293,947,646	6.9%	14,697,382
Amusements	14,116,242	-11.5%	705,812
Rentals of Personal Property	63,594,965	9.1%	3,179,748
Contracting (All)	213,341,100	13.5%	10,667,055
Retail	1,564,268,026	-0.1%	78,213,401
MRRA	2,755,928	-57.1%	137,796
Hotel/Motel	60,102,355	11.4%	3,305,630
Other Taxable Activities	114,008,198	4.0%	5,447,603
<b>TOTAL</b>	<b>\$2,671,564,555</b>	<b>1.5%</b>	<b>\$133,625,932</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	56	50	54
Communications	197	191	194
Publishing	25	24	21
Job Printing	33	32	32
Restaurants and Bars	433	440	426
Amusements	69	73	62
Rentals of Personal Property	446	490	527
Contracting (All)	1,281	927	800
Retail	5,366	5,729	5,929
Hotel/Motel	158	175	223
Other Taxable Activities	2,199	2,377	2,557
<b>TOTAL</b>	<b>10,263</b>	<b>10,508</b>	<b>10,825</b>

(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 NAVAJO COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$95,895,603	-3.3%	\$4,794,780
Communications	36,069,032	-4.4%	1,803,452
Publishing	709,236	-19.6%	35,462
Job Printing	835,733	5.1%	41,787
Restaurants and Bars	117,206,380	-1.6%	5,860,319
Amusements	2,322,562	-62.7%	116,128
Rentals of Personal Property	26,008,744	3.9%	1,300,437
Contracting (All)	72,890,976	-18.8%	3,644,549
Retail	896,175,069	6.6%	44,808,753
MRRA	1,356,304	-64.0%	67,815
Hotel/Motel	41,070,584	5.4%	2,258,882
Other Taxable Activities	44,231,450	-0.2%	2,180,360
<b>TOTAL</b>	<b>\$1,334,771,674</b>	<b>2.2%</b>	<b>\$66,912,724</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	36	38	40
Communications	160	162	153
Publishing	22	22	17
Job Printing	NA	25	18
Restaurants and Bars	211	209	214
Amusements	NA	38	24
Rentals of Personal Property	293	316	345
Contracting (All)	859	563	451
Retail	3,115	3,488	3,650
Hotel/Motel	143	164	182
Other Taxable Activities	1,448	1,504	1,636
<b>TOTAL</b>	<b>6,287</b>	<b>6,529</b>	<b>6,730</b>

(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 PIMA COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$1,438,484,853	-2.1%	\$71,924,243
Communications	278,715,207	-15.3%	13,935,760
Publishing	18,189,345	-4.8%	909,467
Job Printing	29,087,851	-4.1%	1,454,393
Restaurants and Bars	1,844,010,292	4.7%	92,200,515
Amusements	112,004,651	5.6%	5,600,233
Rentals of Personal Property	426,731,134	0.7%	21,336,557
Contracting (All)	1,057,881,112	14.1%	52,894,056
Retail	8,698,320,955	3.1%	434,916,048
MRRA	16,061,097	-5.7%	803,055
Hotel/Motel	346,971,207	6.2%	19,083,416
Other Taxable Activities	728,696,311	19.8%	34,036,626
<b>TOTAL</b>	<b>\$14,995,154,015</b>	<b>3.7%</b>	<b>\$749,094,367</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	75	80	82
Communications	342	330	331
Publishing	77	69	66
Job Printing	138	131	127
Restaurants and Bars	1,767	1,761	1,729
Amusements	224	222	211
Rentals of Personal Property	969	1,020	1,098
Contracting (All)	4,269	2,787	2,080
Retail	15,016	15,483	15,724
Hotel/Motel	294	315	321
Other Taxable Activities	4,473	4,782	5,137
<b>TOTAL</b>	<b>27,644</b>	<b>26,980</b>	<b>26,906</b>

(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 PINAL COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$497,180,027	0.5%	\$24,859,001
Communications	87,142,904	-14.7%	4,357,145
Publishing	3,798,075	-16.5%	189,904
Job Printing	1,836,626	7.9%	91,831
Restaurants and Bars	317,474,089	5.0%	15,873,704
Amusements	40,452,675	-1.6%	2,022,634
Rentals of Personal Property	81,937,056	9.0%	4,096,853
Contracting (All)	433,964,826	0.2%	21,698,241
Retail	1,448,446,016	3.8%	72,422,301
MRRA	4,204,052	22.1%	210,203
Hotel/Motel	24,929,405	11.7%	1,371,117
Other Taxable Activities	189,666,721	-3.9%	8,861,096
<b>TOTAL</b>	<b>\$3,131,032,471</b>	<b>1.9%</b>	<b>\$156,054,031</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	77	78	73
Communications	216	219	223
Publishing	25	27	18
Job Printing	30	37	34
Restaurants and Bars	420	435	437
Amusements	98	97	101
Rentals of Personal Property	461	488	511
Contracting (All)	2,736	1,672	1,319
Retail	5,535	6,045	6,353
Hotel/Motel	98	111	120
Other Taxable Activities	2,121	2,355	2,572
<b>TOTAL</b>	<b>11,817</b>	<b>11,564</b>	<b>11,761</b>

(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 SANTA CRUZ COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$51,488,691	2.1%	\$2,574,435
Communications	14,868,052	-15.8%	743,403
Publications	71,281	-23.4%	3,564
Job Printing	189,943	-26.7%	9,497
Restaurants and Bars	54,419,961	0.3%	2,720,998
Amusements	4,189,231	-2.1%	209,462
Rentals of Personal Property	11,764,569	1.1%	588,228
Contracting (All)	29,427,357	-13.0%	1,471,368
Retail	327,751,105	-3.7%	16,387,555
MRRA	565,496	64.3%	28,275
Hotel/Motel	12,344,013	-10.5%	678,921
Other Taxable Activities	26,398,587	26.0%	1,319,929
<b>TOTAL</b>	<b>\$533,478,286</b>	<b>-2.6%</b>	<b>\$26,735,634</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	16	16	14
Communications	138	137	136
Publications	13	11	6
Job Printing	16	17	18
Restaurants and Bars	128	127	117
Amusements	23	21	17
Rentals of Personal Property	225	255	264
Contracting (All)	534	336	290
Retail	2,550	2,868	3,037
Hotel/Motel	50	56	51
Other Taxable Activities	1,130	1,243	1,324
<b>TOTAL</b>	<b>4,823</b>	<b>5,087</b>	<b>5,274</b>

(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 YAVAPAI COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$336,242,957	-2.0%	\$16,812,148
Communications	73,677,067	-15.0%	3,683,853
Publishing	2,540,100	-12.7%	127,005
Job Printing	4,638,168	0.6%	231,908
Restaurants and Bars	374,529,305	2.4%	18,726,465
Amusements	34,921,961	3.0%	1,746,098
Rentals of Personal Property	64,708,113	8.0%	3,235,406
Contracting (All)	404,459,267	6.3%	20,222,963
Retail	1,831,375,470	6.0%	91,568,773
MRRA	5,187,418	-2.9%	259,371
Hotel/Motel	171,905,671	13.6%	9,454,812
Other Taxable Activities	180,650,566	-9.0%	7,465,558
<b>TOTAL</b>	<b>\$3,484,836,062</b>	<b>3.7%</b>	<b>\$173,534,361</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	84	80	88
Communications	253	228	219
Publishing	56	46	35
Job Printing	66	59	57
Restaurants and Bars	641	646	620
Amusements	105	101	111
Rentals of Personal Property	508	501	572
Contracting (All)	2,261	1,527	1,286
Retail	6,985	7,353	7,701
Hotel/Motel	231	255	316
Other Taxable Activities	2,431	3,099	2,809
<b>TOTAL</b>	<b>13,621</b>	<b>13,895</b>	<b>13,814</b>

(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 YUMA COUNTY FOR THE PERIOD BEGINNING**  
**JULY 1, 2016 AND ENDING JUNE 30, 2017**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>CALCULATED NET TAXABLE INCOME</b>	<b>% CHANGE FROM FY 2015-16</b>	<b>COLLECTIONS</b>
Utilities	\$250,889,623	-1.1%	\$12,544,481
Communications	41,940,775	-23.7%	2,097,039
Publications	1,815,644	1.4%	90,782
Restaurants and Bars	300,948,951	15.4%	15,047,448
Amusements	11,575,879	-12.8%	578,794
Rentals of Personal Property	81,212,108	9.3%	4,060,605
Contracting (All)	193,029,307	3.0%	9,651,465
Retail	1,550,206,721	2.5%	77,510,336
MRRA	3,242,451	49.9%	162,123
Hotel/Motel	57,480,649	15.7%	3,161,436
Other Taxable Activities (2)	80,488,755	NA	3,961,450
<b>TOTAL</b>	<b>\$2,572,830,863</b>	<b>3.4%</b>	<b>\$128,865,959</b>

**NUMBER OF ACCOUNTS**  
**FISCAL YEAR 2014-15 THROUGH FISCAL YEAR 2016-17**

<b>TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
Utilities	33	33	34
Communications	201	196	206
Publications	15	17	14
Restaurants and Bars	341	385	357
Amusement	47	46	44
Rentals of Personal Property	416	457	484
Contracting (All)	901	676	555
Retail	4,273	4,682	4,880
Hotel/Motel	112	101	97
Other Taxable Activities (2)	1,958	2,112	2,247
<b>TOTAL</b>	<b>8,297</b>	<b>8,705</b>	<b>8,918</b>

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

(2) For FY17 more categories have been classified under the Other Taxable Activities compared to FY16.

Figures may not add to total due to rounding.



**TABLE 24**  
**STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX**  
**DISTRIBUTION TO COUNTIES**  
**FISCAL YEAR 2012-13 THROUGH FISCAL YEAR 2016-17**

COUNTY	FY2012-13	FY2013-14	FY2014-15	FY2015-16	% CHANGE FROM	
					FY2016-17	FY 2015-16
Apache	\$4,339,846	\$4,744,332	\$4,839,048	\$5,093,593	\$5,147,495	1.1%
Coconino	17,805,463	19,091,249	19,874,734	20,913,297	22,046,785	5.4%
Cochise	12,165,517	11,890,286	12,338,129	12,394,000	12,692,658	2.4%
Gila	4,752,150	5,116,965	5,291,050	5,309,712	5,574,323	5.0%
Graham	3,606,256	3,728,358	3,584,450	3,661,065	3,838,623	4.8%
Greenlee	4,983,640	5,091,702	5,537,109	5,254,315	5,478,008	4.3%
La Paz	2,116,238	2,265,894	2,201,275	2,234,314	2,270,833	1.6%
Maricopa	416,999,312	446,491,690	473,705,321	495,333,939	517,220,331	4.4%
Mohave	18,652,134	20,389,267	20,525,025	20,809,745	21,323,561	2.5%
Navajo	10,088,685	10,764,687	10,892,343	10,904,019	11,305,556	3.7%
Pima	97,196,166	101,665,722	105,207,881	107,547,188	111,443,072	3.6%
Pinal	27,498,147	29,395,885	30,449,266	31,521,458	32,648,545	3.6%
Santa Cruz	4,216,541	4,450,552	4,453,950	4,683,751	4,722,274	0.8%
Yavapai	23,792,545	25,284,422	25,791,153	26,790,047	27,956,299	4.4%
Yuma	17,962,799	18,762,967	19,359,619	20,114,766	20,912,130	4.0%
<b>TOTAL</b>	<b>\$666,175,440</b>	<b>\$709,133,978</b>	<b>\$744,050,353</b>	<b>\$772,565,210</b>	<b>\$804,580,493</b>	<b>3.8%</b>

Figures may not add to totals due to rounding.

**TABLE 25**  
**STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX DISTRIBUTION TO MUNICIPALITIES**  
**FISCAL YEAR 2016-17**

CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL
<b>APACHE</b>			Thatcher	\$457,190	\$1,573,721	Tempe	\$16,145,681		Kearny	\$186,828	
Eagar	\$446,592		<b>GREENLEE</b>			Tolleson	\$642,774		Mammoth	\$136,350	
Springerville	\$179,171		Clifton	\$337,671		Wickenburg	\$625,377		Maricopa	\$4,435,168	
St. Johns	\$319,465	\$945,228	Duncan	\$73,171	\$410,843	Youngtown	\$606,431	\$354,511,701	Superior	\$269,811	\$18,832,458
<b>COCHISE</b>			<b>LA PAZ</b>			<b>MOHAVE</b>			<b>SANTA CRUZ</b>		
Benson	\$447,255		Parker	\$278,642		Bullhead City	\$3,614,505		Nogales	\$1,851,738	
Bisbee	\$476,788		Quartzsite	\$332,027	\$610,669	Colorado City	\$442,161		Patagonia	\$81,367	\$1,933,105
Douglas	\$1,518,751		<b>MARICOPA</b>			Kingman	\$2,647,220		<b>YAVAPAI</b>		
Huachuca City	\$160,548		Avondale	\$7,402,225		Lake Havasu City	\$4,903,171	\$11,607,057	Camp Verde	\$1,021,664	
Sierra Vista	\$3,967,106		Buckeye	\$5,744,180		<b>NAVAJO</b>			Chino Valley	\$1,020,252	
Tombstone	\$119,992		Carefree	\$331,317		Holbrook	\$459,819		Clarkdale	\$388,336	
Willcox	\$324,791	\$7,015,231	Cave Creek	\$489,920		Pinetop-Lakeside	\$397,955		Cottonwood	\$1,083,047	
<b>COCONINO</b>			Chandler	\$23,768,564		Show Low	\$995,864		Dewey-Humboldt	\$365,499	
Flagstaff	\$6,445,302		El Mirage	\$3,114,758		Snowflake	\$519,376		Jerome	\$41,730	
Fredonia	\$121,010		Fountain Hills	\$2,192,044		Taylor	\$380,457		Prescott	\$3,839,818	
Page	\$686,412		Gila Bend	\$185,709		Winslow	\$879,893	\$3,633,364	Prescott Valley	\$3,869,615	
Tusayan	\$52,086		Gilbert	\$22,575,616		<b>PIMA</b>			Sedona	\$950,879	\$12,580,839
Williams	\$286,046	\$7,590,856	Glendale	\$22,023,933		Marana	\$3,798,503		<b>YUMA</b>		
<b>GILA</b>			Goodyear	\$7,217,395		Oro Valley	\$3,989,179		San Luis	\$2,889,943	
Globe	\$676,795		Guadalupe	\$566,627		Sahuarita	\$2,620,019		Somerton	\$1,376,723	
Hayden	\$59,376		Litchfield Park	\$508,263		South Tucson	\$522,541		Wellton	\$268,982	
Miami	\$163,181		Mesa	\$43,286,162		Tucson	\$48,653,483	\$59,583,724	Yuma	\$8,622,520	\$13,158,168
Payson	\$1,405,549		Paradise Valley	\$1,277,675		<b>PINAL</b>					
Star Valley	\$208,491		Peoria	\$15,617,738		Apache Junction	\$3,572,673				
Winkelman	\$31,669	\$2,545,062	Phoenix	\$143,471,341		Casa Grande	\$4,734,258				
<b>GRAHAM</b>			Queen Creek	\$3,175,351		Coolidge	\$1,127,353				
Pima	\$230,871		Scottsdale	\$21,754,791		Eloy	\$1,564,410				
Safford	\$885,659		Surprise	\$11,787,828		Florence	\$2,805,600				
									<b>TOTAL</b>	<b>\$496,532,025</b>	<b>\$496,532,025</b>

City Distributions are based on relative population.  
 Figures may not add to total due to rounding.

**TABLE 26**  
**MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM COLLECTIONS BY CITY**  
**FISCAL YEAR 2016-17**

CITY	RATE *	COLLECTIONS	CITY	RATE *	COLLECTIONS	CITY	RATE *	COLLECTIONS	CITY	RATE *	COLLECTIONS
	(PERCENT)			(PERCENT)			(PERCENT)			(PERCENT)	
Apache Junction (1)	2.40	\$5,696,326	Flagstaff (1)	2.051	\$19,581,689	Nogales	2.00	\$3,844,869	Snowflake	2.00	\$1,111,129
Avondale (1)	2.50	19,601,378	Florence	2.00	4,420,146	Oro Valley	2.50	19,615,215	Somerton	3.30	2,179,356
Benson	3.50	3,958,794	Fountain Hills	2.60	9,355,612	Page	3.00	11,336,994	South Tucson	4.50	2,915,536
Bisbee	3.50	2,544,408	Fredonia	4.00	346,590	Paradise Valley	2.50	17,234,980	Springerville	3.00	1,494,482
Buckeye	3.00	26,355,965	Gila Bend	3.50	2,326,513	Parker	2.00	1,324,987	Star Valley	2.00	314,621
Bullhead City	2.00	12,786,502	Gilbert	1.50	82,929,953	Patagonia	3.00	262,716	Superior	4.00	881,646
Camp Verde	3.65	3,756,648	Glendale (1)	2.90	67,437,514	Payson	3.00	7,625,952	Surprise	2.20	48,930,638
Carefree	3.00	3,074,036	Globe	2.30	4,269,346	Peoria (1)	1.80	35,968,204	Taylor	2.00	1,425,611
Casa Grande	2.00	21,553,812	Goodyear	2.50	50,700,769	Phoenix (1)	2.30	402,184,341	Tempe (1)	1.80	66,475,615
Cave Creek	3.00	6,621,887	Guadalupe	4.00	2,329,040	Pima	2.00	360,790	Thatcher	2.50	3,113,233
Chandler (1)	1.50	51,936,352	Hayden	3.00	1,194,893	Pinetop-Lakeside	2.50	3,618,501	Tolleson	2.50	20,579,979
Chino Valley	4.00	5,513,701	Holbrook	3.00	2,966,130	Prescott (1)	2.00	13,327,865	Tombstone	3.50	973,908
Clarkdale	3.00	997,294	Huachuca City	1.50	142,764	Prescott Valley	2.83	22,094,079	Tucson (1)	2.50	108,578,977
Clifton	3.00	599,519	Jerome	3.50	941,626	Quartzsite	2.50	1,286,946	Tusayan	2.00	3,999,791
Colorado City	3.00	446,184	Kearny	3.00	545,323	Queen Creek	2.25	29,963,224	Wellton	2.50	800,604
Coolidge	3.00	4,825,992	Kingman	2.50	17,707,588	Safford	2.50	6,062,343	Wickenburg	2.20	5,399,270
Cottonwood	3.00	14,113,695	Lake Havasu City	2.00	21,544,010	Sahuarita	2.00	7,043,043	Willcox	3.00	2,359,444
Dewey-Humboldt	2.00	571,473	Litchfield Park	2.80	6,646,796	St. Johns	3.00	771,893	Williams	3.50	6,245,901
Douglas (1)	2.80	2,031,563	Mammoth	4.00	256,569	San Luis	4.00	7,694,566	Winkelman	3.50	92,821
Duncan	2.00	121,275	Marana	2.50	37,076,118	Scottsdale (1)	1.65	89,477,978	Winslow	3.00	5,489,133
Eagar	3.00	889,177	Maricopa	2.00	11,238,915	Sedona	3.00	19,770,863	Youngtown	3.00	1,602,718
El Mirage	3.00	7,382,102	Mesa (1)	1.75	72,548,075	Show Low	2.00	10,963,170	Yuma	1.70	41,402,421
Eloy	3.00	5,685,829	Miami	2.50	345,786	Sierra Vista	1.95	18,092,696			
									<b>TOTAL</b>		<b>\$1,674,208,729</b>

\* Rate shown is the rate charged on Retail transactions.

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

(1) Apache Junction, Avondale, Chandler, Douglas, Flagstaff, Glendale, Mesa, Nogales, Peoria, Phoenix, Prescott, Scottsdale, Tempe and Tucson became part of the Municipal Collection program effective with the January 2017 return. The FY17 collections represent a partial year.

Figures may not add to total due to rounding.

**TABLE 27**  
**MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM**  
**FISCAL YEAR 2012-13 THROUGH FISCAL YEAR 2016-17**

FISCAL YEAR	TOTAL COLLECTIONS	NUMBER OF CITIES IN PROGRAM
2012-13	\$506,978,968	73
2013-14	\$546,725,301	73
2014-15	\$583,920,974	76
2015-16	\$661,959,571	77
2016-17*	\$1,674,208,729	91

\* Beginning with the January 2017 tax return, all 91 cities are part of the Municipal Tax Collection program.

**NON PROGRAM CITY MUNICIPAL PRIVILEGE TAX COLLECTIONS (1)**

	FY 2014-15	FY 2015-16	FY 2015-16 (2)
APACHE JUNCTION	\$11,580,980	\$11,922,648	\$11,882,386
AVONDALE	\$40,533,299	\$42,051,953	\$45,795,744
BULLHEAD CITY	\$11,396,242	DOR Collected	DOR Collected
CHANDLER	\$105,852,956	\$109,505,753	\$117,661,670
DOUGLAS	\$5,580,504	\$5,315,138	\$5,656,021
FLAGSTAFF	\$39,847,932	\$45,484,028	\$47,439,174
GLENDALE	\$150,445,943	\$148,327,201	\$156,382,855
MESA	\$148,123,750	\$154,885,122	\$164,070,996
NOGALES	\$9,872,709	\$9,667,276	\$5,656,021
PEORIA	\$74,223,915	\$79,410,318	\$84,234,770
PHOENIX	\$817,085,000	\$756,007,428	\$796,992,451
PRESCOTT	\$29,087,752	\$30,899,909	\$32,068,217
SCOTTSDALE	\$163,869,080	\$171,117,858	\$187,677,773
SEDONA	\$16,149,243	\$18,009,946	DOR Collected
SOMERTON	\$1,630,660	DOR Collected	DOR Collected
TEMPE	\$139,504,000	\$142,988,238	\$153,297,335
TUCSON	\$207,518,273	\$210,606,046	\$217,160,973
WILLCOX	\$2,212,209	DOR Collected	DOR Collected

(1) Data supplied by the League of Arizona Cities and Towns

(2) Revenues shown for FY16 are comprised of collections both by the city and DOR.

**TABLE 28**  
**INCOME TAX COLLECTIONS**  
**FISCAL YEAR 2013-13 THROUGH FISCAL YEAR 2016-17**

SOURCE	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	PERCENT OF NET COLLECTIONS IN FY2016-17
<u>Withheld from Wages</u>						
Gross Revenue	\$3,459,818,705	\$3,580,656,587	\$3,699,577,473	\$3,850,489,512	\$4,061,373,494	
Refunds and Charge-offs	(9,321,721)	(11,985,321)	(8,309,159)	(10,788,368)	(7,030,170)	
<b>NET</b>	<b>\$3,450,496,984</b>	<b>\$3,568,671,265</b>	<b>\$3,691,268,315</b>	<b>\$3,839,701,144</b>	<b>\$4,054,343,325</b>	90.1%
<u>Individuals &amp; Fiduciaries</u>						
Gross Revenue	\$1,170,646,638	\$1,131,388,277	\$1,297,323,652	\$1,412,002,626	\$1,403,176,562	
Regular Refunds and Charge-offs	(1,222,241,845)	(1,236,793,482)	(1,226,827,539)	(1,282,821,144)	(1,325,899,026)	
<b>NET</b>	<b>(\$51,595,207)</b>	<b>(\$105,405,205)</b>	<b>\$70,496,113</b>	<b>\$129,181,482</b>	<b>\$77,277,536</b>	1.7%
<u>Corporations</u>						
Gross Revenue	\$755,002,081	\$705,730,762	\$788,991,384	\$700,118,169	\$525,414,051	
Refunds and Charge-offs	(92,975,683)	(130,546,886)	(125,987,439)	(129,569,987)	(157,277,281)	
<b>NET</b>	<b>\$662,026,398</b>	<b>\$575,183,876</b>	<b>\$663,003,945</b>	<b>\$570,548,182</b>	<b>\$368,136,769</b>	8.2%
<b>Subtotal Net Collections</b>	<b>\$4,060,928,175</b>	<b>\$4,038,449,937</b>	<b>\$4,424,768,372</b>	<b>\$4,539,430,808</b>	<b>\$4,499,757,630</b>	100.0%
<b>Less distributions for:</b>						
Urban Revenue Sharing	\$513,584,045	\$561,001,195	\$608,935,729	\$605,634,332	\$663,582,168	
Child Abuse Prevention	158,556	169,215	172,806	202,972	224,702	
Veterans' Donation Fund	103,323	124,316	121,994	145,306	154,644	
Solutions Teams Assigned to Schools (1)	84,949	34,373	27,898	28,737	31,078	
Domestic Violence Shelter	115,625	133,220	131,840	154,485	171,742	
Special Olympics	63,923	73,088	76,482	82,672	86,808	
Wildlife Contributions	143,775	169,110	165,427	193,882	226,878	
Neighbors Helping Neighbors	32,549	34,364	30,122	35,569	34,189	
Clean Elections	579,740	76,503	36,555	18,385	8,950	
National Guard Relief Fund	40,660	39,299	42,494	500	53	
Sustainable State Parks and Road Fund	-----	-----	40,936	72,692	81,733	
I Did Not Pay Enough Fund	15,124	15,244	25,466	10,083	11,521	
Democratic Party	11,266	11,274	9,508	11,140	16,986	
Libertarian Party	444	847	519	393	442	
Republican Party	5,986	5,696	4,792	5,626	11,313	
Green Party	518	415	240	667	341	
Americans Elect	210	756	177	502	0	
Job Creation W/H Clearing Acct (2)	31,500,000	31,500,000	31,500,000	26,500,000	21,500,000	
<b>Subtotal Distributions</b>	<b>\$546,440,691</b>	<b>\$593,388,915 (3)</b>	<b>\$641,322,984</b>	<b>\$633,097,943</b>	<b>\$686,143,547</b>	
<b>NET REVENUE TO STATE</b>						
<b>GENERAL FUND</b>	<b>\$3,514,487,484</b>	<b>\$3,445,061,022</b>	<b>\$3,783,445,387</b>	<b>\$3,906,332,866</b>	<b>\$3,813,614,083</b>	
WQARF Distribution	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000	\$2,823,600	
Sports and Tourism Authority	\$5,337,915	\$5,519,253	\$6,987,979	\$7,080,929	\$8,140,597	
Use Tax on Income Tax Return (4)	\$166,277	\$31,070	\$4,584	\$3,974	(\$1,951)	

(1) Pursuant to SB 1447, Chapter 251, 1st Regular Session, 2013, monies in the Assistance for Education Fund are to be distributed to fund the Solutions Teams Assigned to Schools.  
(2) Pursuant to SB1473, Chapter 12, 1st Regular Session, 2015, the amount of withholding tax revenues to be transferred to the Job Creation Withholding Clearing Account in FY2015/16 was reduced to \$26.5 million.  
(3) Correction to reported FY14 distribution amounts.  
(4) Pursuant to HB 2332, Chapter 128, 1st 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, 2nd 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 29**  
**EXEMPTIONS, DEDUCTIONS AND CREDITS**  
**TAX YEAR 2012 THROUGH TAX YEAR 2015**

TAX YEAR	PERSONAL EXEMPTION (2)	BLIND EXEMPTION	AGE 65	DEPENDENT EXEMPTION	STANDARD	MAXIMUM	MAXIMUM
			AND OVER EXEMPTION		DEDUCTION LIMIT (1)	PROPERTY TAX CREDIT	FAMILY TAX CREDIT
2012	\$2,100	\$1,500	\$2,100	\$2,300	\$4,833/\$9,665	\$502	\$240
2013	\$2,100	\$1,500	\$2,100	\$2,300	\$4,945/\$9,883	\$502	\$240
2014	\$2,100	\$1,500	\$2,100	\$2,300	\$5,009/\$10,010	\$502	\$240
2015	\$2,100	\$1,500	\$2,100	\$2,300	\$5,091/\$10,173	\$502	\$240

(1) Amounts shown are for single and married-filing-jointly returns.

(2) Beginning with tax year 1997, married filers claiming at least one dependent are entitled to an additional \$2,100 personal exemption.

**INDIVIDUAL INCOME TAX CREDITS**  
**TAX YEAR 2014 AND TAX YEAR 2015**

CREDIT	TAX YEAR 2014		TAX YEAR 2015	
	CLAIMANTS	CREDITS	CLAIMANTS	CREDITS
Agricultural Pollution Control	5	\$22,916	4	\$18,342
Agricultural Water Conservation	125	\$1,163,539	125	\$1,969,684
Commercial & Industrial Solar Energy	108	\$324,529	123	\$465,781
Contributions to Qualifying Charitable Organizations	116,225	\$31,617,855	130,419	\$36,796,635
Corporate Contributions to School Tuition Organizations	-----	-----	129	\$3,651,946
Corporate Contributions to School Tuition Organizations for Disabled or Displaced Students	-----	-----	12	\$54,393
Donations to Military Family Relief Fund	2,994	\$953,251	3,118	\$980,331
Employing National Guard Members	*	*	*	*
Employment of TANF Recipients	*	*	*	*
Enterprise Zone	28	\$43,604	11	\$32,030
Environmental Technology	*	*	*	*
Family Tax Credit	580,028	\$4,770,077	594,928	\$4,417,745
Healthy Forest Enterprises	0	\$0	4	\$36
Healthy Forest Workforce Training	0	\$0	3	\$158
Income Taxes Paid to Other States	58,335	\$140,744,364	62,989	\$149,096,625
Increased Excise Taxes Paid	664,037	\$33,511,567	620,579	\$30,835,109
Investment in Qualified Small Business	364	\$1,716,442	349	\$1,455,096
Military Reuse Zone	*	*	*	*
Motion Picture Production & Infrastructure	0	\$0	0	\$0
New Employment Credit	*	*	7	61,553
Pollution Control Device	*	*	7	\$29,041
Private School Tuition Organization	86,901	\$60,123,591	92,554	\$64,819,262
Private School Tuition Organization - Switcher	36,211	\$25,520,329	41,532	\$28,986,576
Property Tax	19,277	\$7,406,381	19,345	\$7,526,953
Public School Fees and Contributions	152,101	\$41,138,422	168,752	\$45,973,712
Qualified Facilities - Refundable	0	\$0	0	\$0
Qualified Health Insurance Plans	11	\$14,983	4	\$7,480
Recycling Equipment	0	\$0	0	\$0
Renewable Energy Industry - Refundable	0	\$0	0	\$0
Renewable Energy for Self-Consumption	0	\$0	0	\$0
Renewable Energy Production	5	\$309,243	5	\$315,809
Research & Development	795	\$10,496,157	722	\$12,178,364
Research & Development - Refundable (1)	6	\$80,069	4	\$121,369
Research & Development - University Research	0	\$0	0	\$0
School Site Donation	20	\$303,735	10	\$35,960
Solar Energy Device	7,931	\$4,142,240	7,961	\$4,166,795
Solar Hot Water Heater & Plumbing Stub Outs	93	\$9,384	124	\$10,036
Solar Liquid Fuel Research & Development	0	\$0	0	\$0
Water Conservation Systems	9	\$374	6	\$226
<b>Total (2)</b>	<b>1,725,620</b>	<b>\$364,458,278</b>	<b>1,743,828</b>	<b>\$394,014,168</b>

(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 single 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 30**  
**RESIDENT INDIVIDUAL INCOME TAX LIABILITY**  
**BY FEDERAL ADJUSTED GROSS INCOME**  
**TAX YEAR 2014 (1)**

FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	41,250	1.58%	\$591,865	0.02%
\$0.01 to \$1,999	45,339	1.74%	20,493	0.00%
\$2,000 to \$5,999	123,901	4.76%	42,385	0.00%
\$6,000 to \$9,999	160,273	6.15%	2,441,381	0.07%
\$10,000 to \$13,999	176,255	6.77%	10,629,638	0.30%
\$14,000 to \$19,999	258,301	9.92%	30,520,131	0.87%
\$20,000 to \$24,999	192,508	7.39%	41,042,355	1.17%
\$25,000 to \$29,999	170,116	6.53%	55,295,389	1.57%
\$30,000 to \$39,999	278,694	10.70%	137,735,820	3.91%
\$40,000 to \$49,999	208,318	8.00%	151,631,368	4.31%
\$50,000 to \$74,999	347,988	13.36%	371,632,414	10.56%
\$75,000 to \$99,999	222,493	8.54%	370,142,880	10.52%
\$100,000 to \$199,999	289,194	11.10%	887,108,814	25.21%
\$200,000 to \$499,999	74,402	2.86%	635,710,393	18.06%
\$500,000 to \$999,999	10,853	0.42%	261,132,321	7.42%
\$1,000,000 to \$4,999,999	4,673	0.18%	320,270,923	9.10%
\$5,000,000 and over	471	0.02%	243,247,854	6.91%
<b>TOTAL</b>	<b>2,605,029</b>	<b>100.00%</b>	<b>\$3,519,196,424</b>	<b>100.00%</b>

(1) This summary combines all liability reported on the Arizona Form 140, 140A and 140EZ Individual Income tax returns for tax year 2014, filed from January 2015 forward.

**TABLE 31**  
**NONRESIDENT/PART YEAR RESIDENT INDIVIDUAL INCOME TAX**  
**LIABILITY BY FEDERAL ADJUSTED GROSS INCOME**  
**TAX YEAR 2014 (1)**

ARIZONA PORTION OF FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	58,472	19.39%	\$4,728,558	1.92%
\$0.01 to \$1,999	34,407	11.41%	342,632	0.14%
\$2,000 to \$5,999	45,121	14.96%	1,379,111	0.56%
\$6,000 to \$9,999	30,133	9.99%	2,083,196	0.85%
\$10,000 to \$13,999	22,122	7.34%	2,912,486	1.18%
\$14,000 to \$19,999	23,148	7.68%	5,090,026	2.07%
\$20,000 to \$24,999	14,422	4.78%	4,820,665	1.96%
\$25,000 to \$29,999	10,688	3.54%	4,699,797	1.91%
\$30,000 to \$39,999	15,371	5.10%	9,363,201	3.81%
\$40,000 to \$49,999	10,626	3.52%	9,083,119	3.69%
\$50,000 to \$74,999	15,240	5.05%	19,361,352	7.88%
\$75,000 to \$99,999	7,386	2.45%	14,628,589	5.95%
\$100,000 to \$199,999	9,292	3.08%	33,490,723	13.62%
\$200,000 to \$499,999	3,586	1.19%	34,023,876	13.84%
\$500,000 to \$999,999	906	0.30%	22,331,988	9.08%
\$1,000,000 to \$4,999,999	573	0.19%	40,154,799	16.33%
\$5,000,000 and over	75	0.02%	37,353,521	15.19%
<b>TOTAL</b>	<b>301,568</b>	<b>100.00%</b>	<b>\$245,847,639</b>	<b>100.00%</b>

(1) This summary combines all liability reported on the Arizona Form 140NR and 140PY Individual Income tax returns for tax year 2014, filed from January 2015 forward.



TABLE 32  
CORPORATE INCOME TAX  
CORPORATE TAXPAYER BY SIZE OF TAX LIABILITY  
TAX YEAR 2014 (1)

CORPORATE TAX LIABILITY	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
\$50 Minimum	33,612	73.4%	\$1,680,600	0.2%
\$51 to \$99	859	1.9%	62,754	0.0%
\$100 to \$999	4,224	9.2%	1,813,056	0.2%
\$1,000 to \$4,999	3,445	7.5%	8,431,843	1.1%
\$5,000 to \$9,999	1,026	2.2%	7,197,630	1.0%
\$10,000 to \$49,999	1,434	3.1%	32,529,552	4.3%
\$50,000 to \$99,999	411	0.9%	28,926,961	3.9%
\$100,000 to \$499,999	534	1.2%	118,968,704	15.9%
\$500,000 to \$999,999	126	0.3%	90,307,080	12.1%
\$1,000,000 to \$30,000,000	120	0.3%	458,159,951	61.2%
<b>TOTAL</b>	<b>45,791</b>	<b>100.0%</b>	<b>\$748,078,131</b>	<b>100.0%</b>

CORPORATE INCOME TAX CREDITS  
TAX YEAR 2014

CREDIT TYPE	# OF FILERS	CREDIT USED	CARRYFORWARD AVAILABLE
Agricultural Pollution Control Equipment	0	\$0	\$0
Commercial & Industrial Solar Energy	10	\$109,159	\$67,081
Contributions to School Tuition Organizations	74	\$21,454,161	\$7,556,537
Contributions to School Tuition Organizations for Disabled or Displaced Students	17	\$2,334,026	\$290,292
Employing National Guard Members	5	\$6,000	\$950
Employment of TANF Recipients	11	\$131,046	\$62,173
Enterprise Zone	18	\$29,909	\$2,366,411
Environmental Technology	*	*	*
Healthy Forest Enterprises & Training	0	\$0	\$0
Military Reuse Zone	0	\$0	\$0
Motion Picture Production & Infrastructure	*	*	*
New Employment	22	\$5,362,026	\$2,650,246
Pollution Control Device	14	\$1,414,664	\$5,665,342
Qualified Facilities	0	\$0	\$0
Qualified Health Insurance Plans	*	*	*
Renewable Energy Industry	*	*	*
Renewable Energy Production for Self-Consumption	0	\$0	\$0
Renewable Energy Production	8	\$9,553,735	\$25,742,613
Research & Development	329	\$92,589,589	\$1,118,822,428
Research & Development - Refundable (2)	26	\$3,505,726	\$0
Research & Development for University Research	*	*	*
School Site Donation	0	\$0	\$0
Solar Hot Water Heater Plumbing Stub-Outs	0	\$0	\$0
Solar Liquid Fuel Research & Development	0	\$0	\$0
Taxes Paid on Coal Used in Electric Generation	*	*	*
Water Conservation	0	\$0	\$0
<b>TOTAL (3)</b>	<b>520</b>	<b>\$141,347,945</b>	<b>\$1,174,443,892</b>

(1) This summary combines all liability on the Arizona Form 120 or 120A Corporate Income Tax returns for tax year 2014 filed from January 2015 forward.

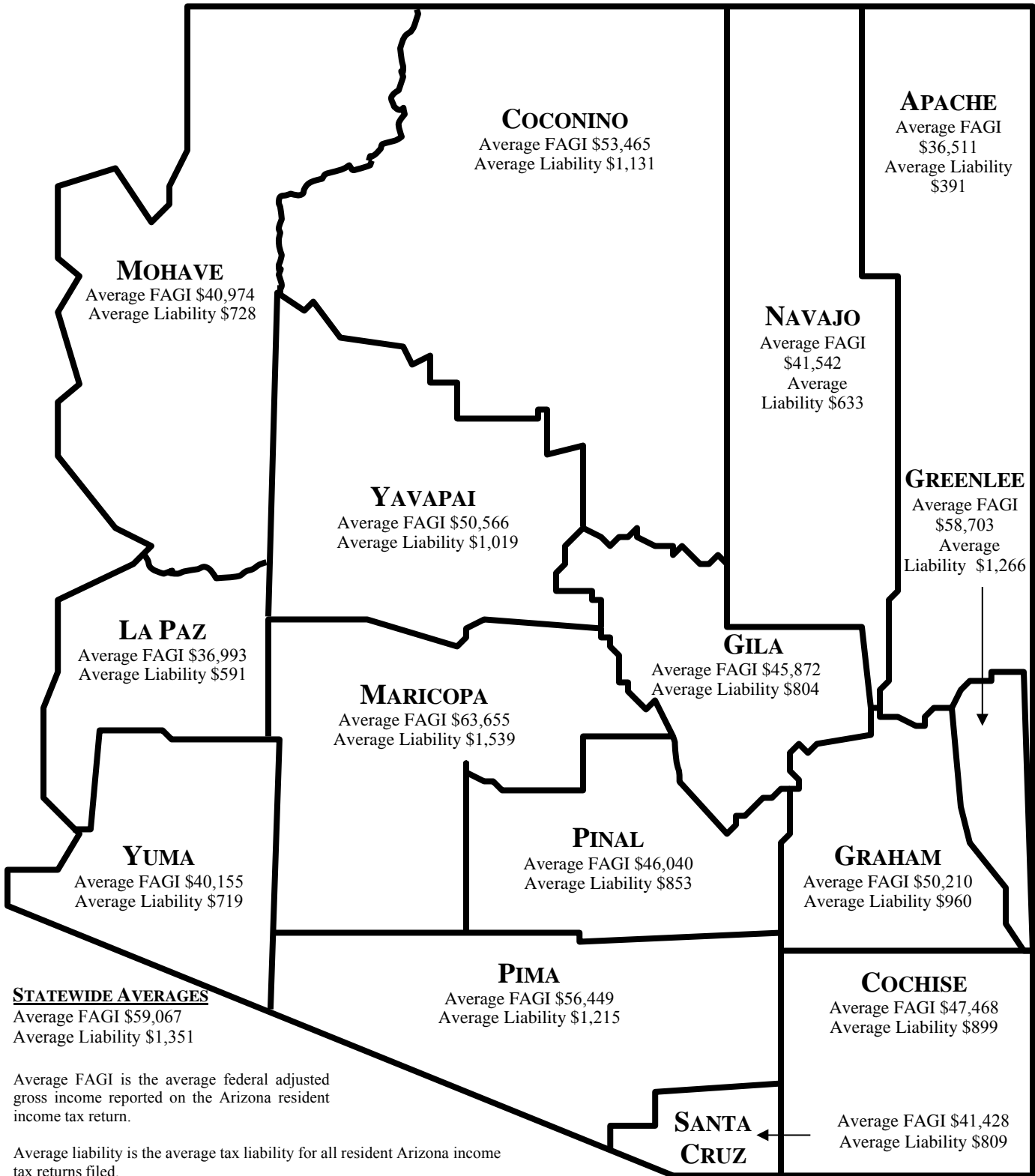
(2) These taxpayers are already included in the research and development credit count.

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

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

Figures may not add to total due to rounding.

**TABLE 33**  
**AVERAGE FEDERAL ADJUSTED GROSS INCOME**  
**AND AVERAGE TAX LIABILITY PER RETURN**  
**BY COUNTY FOR TAX YEAR 2014**



**TABLE 34**  
**URBAN REVENUE SHARING**  
**FISCAL YEAR 2012-13 THROUGH FISCAL YEAR 2016-17**

<b>FISCAL YEAR</b>	<b>AMOUNT</b>
2012-13	\$513,584,045
2013-14	\$561,001,194
2014-15	\$608,935,729
2015-16	\$605,634,332
2016-17	\$663,582,168

TABLE 35  
DISTRIBUTION OF INCOME TAX AS URBAN REVENUE SHARING  
TO MUNICIPALITIES IN FISCAL YEAR 2016-17

CITIES BY COUNTY	AMOUNT	% OF TOTAL	CITIES BY COUNTY	AMOUNT	% OF TOTAL
<b>APACHE</b>					
Eagar	\$595,687	0.09%	Queen Creek	\$4,234,773	0.64%
St. Johns	426,120	0.06%	Scottsdale	28,975,545	4.37%
Springerville	239,058	0.04%	Surprise	15,711,506	2.37%
<b>COCHISE</b>					
Benson	\$598,012	0.09%	Tempe	21,511,044	3.24%
Bisbee	637,161	0.10%	Tolleson	857,378	0.13%
Douglas	2,029,912	0.31%	Wickenburg	832,665	0.13%
Huachuca City	214,712	0.03%	Youngtown	809,053	0.12%
Sierra Vista	5,304,172	0.80%	<b>MOHAVE</b>		
Tombstone*	183,514	0.03%	Bullhead City	\$4,825,811	0.73%
Willcox	434,562	0.07%	Colorado City	591,160	0.09%
<b>COCONINO</b>					
Flagstaff	\$8,603,145	1.30%	Kingman	3,537,175	0.53%
Fredonia*	183,514	0.03%	Lake Havasu City	6,551,824	0.99%
Page	916,348	0.14%	<b>NAVAJO</b>		
Tusayan*	183,514	0.03%	Holbrook	\$614,038	0.09%
Williams	381,954	0.06%	Pinetop-Lakeside	531,579	0.08%
<b>GILA</b>					
Globe	\$904,847	0.14%	Show Low	1,328,643	0.20%
Hayden*	183,514	0.03%	Snowflake	693,194	0.10%
Miami	218,137	0.03%	Taylor	507,845	0.08%
Payson	1,877,350	0.28%	Winslow	1,174,491	0.18%
Star Valley	278,575	0.04%	<b>PIMA</b>		
Winkelman*	183,514	0.03%	Marana	\$5,054,592	0.76%
<b>GRAHAM</b>					
Pima	\$308,793	0.05%	Oro Valley	5,329,864	0.80%
Safford	1,184,645	0.18%	Sahuarita	3,470,987	0.52%
Thatcher	610,735	0.09%	South Tucson	699,189	0.11%
<b>GREENLEE</b>					
Clifton	\$450,833	0.07%	Tucson	65,042,444	9.80%
Duncan*	183,514	0.03%	<b>PINAL</b>		
<b>LA PAZ</b>					
Parker	\$372,656	0.06%	Apache Junction	\$4,756,076	0.72%
Quartzsite	443,615	0.07%	Casa Grande	6,295,760	0.95%
<b>MARICOPA</b>					
Avondale	\$9,871,106	1.49%	Coolidge	1,504,449	0.23%
Buckeye	7,656,457	1.15%	Eloy	2,087,046	0.31%
Carefree	441,657	0.07%	Florence	3,806,084	0.57%
Cave Creek	653,433	0.10%	Kearny	249,335	0.04%
Chandler	31,910,426	4.81%	Mammoth*	183,514	0.03%
El Mirage	4,151,703	0.63%	Maricopa	5,946,104	0.90%
Fountain Hills	2,923,870	0.44%	Superior	360,055	0.05%
Gila Bend	247,744	0.04%	<b>SANTA CRUZ</b>		
Gilbert	30,284,980	4.56%	Nogales	\$2,477,686	0.37%
Glendale	29,377,685	4.43%	Patagonia*	183,514	0.03%
Goodyear	9,665,448	1.46%	<b>YAVAPAI</b>		
Guadalupe	755,711	0.11%	Camp Verde	\$1,364,734	0.21%
Litchfield Park	676,923	0.10%	Chino Valley	1,362,532	0.21%
Mesa	57,724,388	8.70%	Clarkdale	518,733	0.08%
Paradise Valley	1,703,256	0.26%	Cottonwood	1,445,847	0.22%
Peoria	20,949,613	3.16%	Dewey-Humboldt	487,903	0.07%
Phoenix	191,224,843	28.82%	Jerome*	183,514	0.03%
<b>YUMA</b>					
			Prescott	5,126,041	0.77%
			Prescott Valley	5,162,499	0.78%
			Sedona	1,270,897	0.19%
			<b>TOTAL</b>		
				\$663,582,168	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 36  
STATE OF ARIZONA  
2017 PRIMARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	PRIMARY RATE
APACHE	\$461,828,178	\$3,295,044	\$2,704,928	\$0	\$0	\$10,457,998	\$0	16,457,969	3.56
COCHISE	\$913,002,927	\$4,500,184	\$24,420,089	\$2,614,251	\$21,670,124	\$46,121,370	\$0	\$99,326,019	10.88
COCONINO	\$1,648,531,053	\$9,852,081	\$9,360,359	\$6,793,397	\$7,939,326	\$63,305,684	\$0	\$97,250,847	5.90
GILA	\$481,991,319	\$2,527,956	\$20,195,436	\$1,828,284	\$4,511,921	\$22,118,909	\$0	\$51,182,505	10.62
GRAHAM	\$192,589,663	\$958,083	\$5,091,878	\$253,551	\$6,044,041	\$8,362,208	\$0	\$20,709,761	10.75
GREENLEE	\$441,126,755	\$3,356,496	\$3,061,861	\$496,124	\$0	\$8,408,188	\$0	\$15,322,669	3.47
LA PAZ	\$204,579,026	\$997,323	\$5,094,018	\$0	\$4,618,985	\$5,515,045	\$0	\$16,225,370	7.93
MARICOPA	\$38,251,891,249	\$217,356,354	\$535,870,745	\$254,417,292	\$457,339,612	\$1,561,321,471	\$0	\$3,026,305,474	7.91
MOHAVE	\$1,739,751,600	\$8,585,713	\$34,266,148	\$4,405,892	\$23,364,864	\$71,625,731	\$0	\$142,248,348	8.18
NAVAJO	\$821,107,756	\$4,025,200	\$7,310,322	\$382,596	\$14,834,954	\$30,570,622	\$0	\$57,123,694	6.96
PIMA	\$8,074,957,717	\$41,626,596	\$360,110,814	\$15,291,046	\$112,161,163	\$403,636,914	\$0	\$932,826,534	11.55
PINAL	\$2,239,027,256	\$10,917,914	\$86,648,116	\$19,036,231	\$49,997,479	\$93,650,916	\$0	\$260,250,655	11.62
SANTA CRUZ	\$318,632,496	\$1,557,781	\$12,208,404	\$0	\$1,582,966	\$15,525,583	\$0	\$30,874,735	9.69
YAVAPAI	\$2,463,150,036	\$15,704,663	\$45,309,645	\$2,319,677	\$43,910,576	\$80,029,331	\$0	\$187,273,892	7.60
YUMA	\$1,154,112,442	\$5,626,298	\$28,871,277	\$12,966,502	\$26,057,551	\$50,207,579	\$0	\$123,729,206	10.72
<b>TOTAL STATE</b>	<b>\$59,406,279,473</b>	<b>\$330,887,686</b>	<b>\$1,180,524,040</b>	<b>\$320,804,843</b>	<b>\$774,033,561</b>	<b>\$2,470,857,549</b>	<b>\$0</b>	<b>\$5,077,107,680</b>	<b>8.55</b>

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	8.55
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2016 PRIMARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	PRIMARY RATE
APACHE	\$453,791,208	\$3,553,477	\$2,560,290	\$0	\$0	\$7,896,699	\$0	\$14,010,466	3.09
COCHISE	\$909,774,049	\$4,722,984	\$23,905,223	\$2,480,098	\$20,797,435	\$44,705,450	\$0	\$96,611,190	10.62
COCONINO	\$1,569,812,808	\$9,535,938	\$9,086,077	\$6,318,876	\$7,706,211	\$63,854,561	\$0	\$96,501,663	6.15
GILA	\$496,294,071	\$2,591,254	\$20,794,722	\$2,075,192	\$4,335,129	\$22,686,504	\$0	\$52,482,801	10.57
GRAHAM	\$193,098,383	\$986,303	\$4,749,641	\$250,005	\$5,941,251	\$9,053,684	\$0	\$20,980,885	10.87
GREENLEE	\$424,428,003	\$3,262,368	\$2,619,145	\$483,221	\$0	\$8,199,703	\$0	\$14,564,437	3.43
LA PAZ	\$200,919,282	\$1,006,606	\$4,737,677	\$0	\$4,524,903	\$5,752,486	\$0	\$16,021,672	7.97
MARICOPA	\$36,135,494,474	\$210,324,982	\$506,222,142	\$240,206,695	\$447,212,880	\$1,542,293,340	\$0	\$2,946,260,039	8.15
MOHAVE	\$1,696,199,992	\$8,658,993	\$33,408,355	\$4,338,691	\$22,539,105	\$71,493,476	\$0	\$140,438,621	8.28
NAVAJO	\$803,062,466	\$4,142,239	\$6,802,742	\$371,710	\$14,361,969	\$31,510,806	\$0	\$57,189,467	7.12
PIMA	\$7,816,699,760	\$41,291,977	\$335,305,153	\$17,087,271	\$107,346,738	\$393,401,406	\$0	\$894,432,545	11.44
PINAL	\$2,119,750,925	\$10,622,706	\$82,032,241	\$18,132,657	\$48,487,183	\$90,884,231	\$0	\$250,159,017	11.80
SANTA CRUZ	\$309,834,858	\$1,556,046	\$11,800,370	\$0	\$1,529,965	\$13,959,256	\$0	\$28,845,637	9.31
YAVAPAI	\$2,344,409,942	\$15,431,748	\$44,607,088	\$2,254,668	\$43,228,575	\$78,713,308	\$0	\$184,235,387	7.86
YUMA	\$1,116,022,260	\$5,591,272	\$27,547,893	\$12,717,457	\$25,133,937	\$55,060,682	\$0	\$126,051,242	11.29
<b>TOTAL STATE</b>	<b>\$56,589,592,481</b>	<b>\$323,278,892</b>	<b>\$1,116,178,759</b>	<b>\$306,716,542</b>	<b>\$753,145,280</b>	<b>\$2,439,465,592</b>	<b>\$0</b>	<b>\$4,938,785,066</b>	<b>8.73</b>

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	8.73
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NOTE: SOME INCREASE/DECREASE DUE TO REPORTING TAX LEVIES IN DIFFERENT AUTHORITIES THAN IN PREVIOUS YEARS.

**TABLE 37  
STATE OF ARIZONA  
2017 SECONDARY PROPERTY TAX LEVIES**

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	SECONDARY RATE
APACHE	\$461,828,178	\$0	\$5,021,718	\$0	\$2,378,415	\$1,964,387	\$5,387,896	\$14,752,417	3.19
COCHISE	\$913,002,927	\$0	\$4,256,162	\$279,199	\$0	\$7,862,700	\$9,429,490	\$21,827,552	2.39
COCONINO	\$1,648,531,053	\$0	\$12,590,113	\$6,271,306	\$2,185,952	\$16,479,325	\$18,546,006	\$56,072,702	3.40
GILA	\$481,991,319	\$0	\$1,650,820	\$0	\$0	\$5,085,259	\$7,592,508	\$14,328,587	2.97
GRAHAM	\$192,589,663	\$0	\$298,597	\$0	\$0	\$1,727,825	\$530,739	\$2,557,161	1.33
GREENLEE	\$441,126,755	\$0	\$1,023,986	\$0	\$0	\$1,226,462	\$66,468	\$2,316,916	0.53
LA PAZ	\$204,579,026	\$0	\$204,579	\$0	\$469,918	\$1,061,530	\$4,697,584	\$6,433,611	3.14
MARICOPA	\$38,251,891,249	\$0	\$87,368,557	\$288,708,798	\$81,859,047	\$1,003,196,297	\$267,046,840	\$1,728,179,539	4.52
MOHAVE	\$1,739,751,600	\$0	\$14,470,901	\$0	\$0	\$15,838,212	\$22,278,539	\$52,587,652	3.02
NAVAJO	\$821,107,756	\$0	\$5,402,420	\$0	\$0	\$12,012,376	\$15,472,712	\$32,887,508	4.01
PIMA	\$8,074,957,717	\$0	\$124,149,395	\$32,465,227	\$0	\$107,891,729	\$95,619,907	\$360,126,258	4.46
PINAL	\$2,239,027,256	\$0	\$6,852,745	\$5,536,329	\$6,938,745	\$34,361,767	\$32,204,977	\$85,894,562	3.84
SANTA CRUZ	\$318,632,496	\$0	\$2,515,130	\$0	\$0	\$1,915,678	\$6,297,960	\$10,728,768	3.37
YAVAPAI	\$2,463,150,036	\$0	\$12,026,483	\$1,494	\$4,928,763	\$17,614,061	\$45,432,314	\$80,003,116	3.25
YUMA	\$1,154,112,442	\$0	\$13,060,300	\$0	\$2,650,996	\$13,402,152	\$1,138,085	\$30,251,533	2.62
<b>TOTAL STATE</b>	<b>\$59,406,279,473</b>	<b>\$0</b>	<b>\$290,891,906</b>	<b>\$333,262,353</b>	<b>\$101,411,838</b>	<b>\$1,241,639,759</b>	<b>\$531,742,025</b>	<b>\$2,498,947,880</b>	<b>4.21</b>

AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100	4.21
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**2016 SECONDARY PROPERTY TAX LEVIES**

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	SECONDARY RATE
APACHE	\$453,791,208	\$0	\$4,698,252	\$0	\$1,989,874	\$2,012,455	\$5,277,622	\$13,978,203	3.08
COCHISE	\$909,774,049	\$0	\$4,251,562	\$278,132	\$0	\$5,945,889	\$9,157,396	\$19,632,979	2.16
COCONINO	\$1,569,812,808	\$0	\$11,997,638	\$5,879,357	\$2,048,606	\$16,334,964	\$17,042,576	\$53,303,140	3.40
GILA	\$496,294,071	\$0	\$1,699,807	\$0	\$0	\$5,082,038	\$7,228,769	\$14,010,615	2.82
GRAHAM	\$193,098,383	\$0	\$304,449	\$0	\$0	\$1,220,373	\$580,425	\$2,105,248	1.09
GREENLEE	\$424,428,003	\$0	\$1,244,325	\$0	\$0	\$1,567,815	\$43,000	\$2,855,139	0.67
LA PAZ	\$200,919,282	\$0	\$200,919	\$0	\$750,233	\$201,357	\$4,549,929	\$5,702,438	2.84
MARICOPA	\$36,135,494,474	\$0	\$82,602,090	\$279,519,668	\$82,208,250	\$958,583,801	\$256,158,288	\$1,659,072,097	4.59
MOHAVE	\$1,696,199,992	\$0	\$13,186,211	\$0	\$0	\$7,581,264	\$21,205,740	\$41,973,214	2.47
NAVAJO	\$803,062,466	\$0	\$5,325,818	\$0	\$0	\$9,990,769	\$14,317,816	\$29,634,403	3.69
PIMA	\$7,816,699,760	\$0	\$122,297,916	\$33,873,886	\$0	\$103,476,339	\$89,662,316	\$349,310,457	4.47
PINAL	\$2,119,750,925	\$0	\$6,531,904	\$6,072,059	\$7,196,554	\$29,302,042	\$29,907,804	\$79,010,364	3.73
SANTA CRUZ	\$309,834,858	\$0	\$2,435,549	\$0	\$0	\$3,177,039	\$6,139,836	\$11,752,424	3.79
YAVAPAI	\$2,344,409,942	\$0	\$10,907,947	\$42,826	\$4,974,838	\$18,228,327	\$42,647,299	\$76,801,237	3.28
YUMA	\$1,116,022,260	\$0	\$12,551,736	\$0	\$4,167,227	\$12,745,908	\$877,146	\$30,342,018	2.72
<b>TOTAL STATE</b>	<b>\$56,589,592,481</b>	<b>\$0</b>	<b>\$280,236,124</b>	<b>\$325,665,928</b>	<b>\$103,335,582</b>	<b>\$1,175,450,380</b>	<b>\$504,795,963</b>	<b>\$2,389,483,977</b>	<b>4.22</b>

AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100	4.22
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NOTE: SOME INCREASE/DECREASE DUE TO REPORTING TAX LEVIES IN DIFFERENT AUTHORITIES THEN IN PREVIOUS YEARS.

**TABLE 38  
AVERAGE PROPERTY TAX RATES  
PER \$100 OF ASSESSED VALUATION  
2014 THROUGH 2017**

	<u>2014</u>		<u>2015</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$4.39	\$1.99	\$4.31	\$1.97
COUNTIES	1.91	0.46	1.97	0.48
STATE	0.58	0.00	0.59	0.00
CITIES & TOWNS	0.54	0.50	0.54	0.50
COMMUNITY COLLEGES	1.32	0.19	1.34	0.18
SPECIAL DISTRICTS	0.00	0.79	0.00	0.88
	<hr/> \$8.75	<hr/> \$3.92	<hr/> \$8.74	<hr/> \$4.03
<b>TOTAL</b>	<b>\$12.67</b>		<b>\$12.77</b>	
	<u>2016</u>		<u>2017</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$4.31	\$2.08	\$4.16	\$2.09
COUNTIES	1.97	0.50	1.99	0.49
STATE	0.57	0.00	0.56	0.00
CITIES & TOWNS	0.54	0.58	0.54	0.56
COMMUNITY COLLEGES	1.33	0.18	1.30	0.17
SPECIAL DISTRICTS	0.00	0.89	0.00	0.90
	<hr/> \$8.73	<hr/> \$4.22	<hr/> \$8.55	<hr/> \$4.21
<b>TOTAL</b>	<b>\$12.95</b>		<b>\$12.75</b>	

School district rate includes Unorganized School Districts.

Figures may not add to total due to rounding.

**TABLE 39**  
**BINGO COLLECTIONS**  
**FISCAL YEAR 2012-13 THROUGH FISCAL YEAR 2016-17**

FISCAL YEAR	AMOUNT
2012-13	\$519,998
2013-14	\$521,583
2014-15	\$507,212
2015-16	\$476,079
2016-17	\$486,660

**BINGO COLLECTIONS**

	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17
Licenses	\$18,175	\$17,580	\$17,136	\$16,159	\$15,935
Proceeds	497,493	499,608	482,440	456,902	469,233
Penalty, Interest and Miscellaneous	4,331	4,395	7,636	3,018	1,492
<b>TOTAL</b>	<b>\$519,998</b>	<b>\$521,583</b>	<b>\$507,212</b>	<b>\$476,079</b>	<b>\$486,660</b>



TABLE 40  
LUXURY TAX COLLECTIONS  
FISCAL YEAR 2012-13 THROUGH FISCAL YEAR 2016-17

SOURCE:	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	PERCENT OF COLLECTIONS IN FY2016-17
Spirituos Liquor	\$32,184,954	\$33,588,102	\$33,963,657	\$34,551,657	\$35,901,436	9.3%
Vinous Liquor	15,155,547	15,583,934	15,624,518	16,160,560	16,579,025	4.3%
Malt Liquor	21,343,360	21,974,061	21,682,060	21,568,413	21,645,309	5.6%
<b>Liquor Collections</b>	<b>\$68,683,862</b>	<b>\$71,146,096</b>	<b>\$71,270,235</b>	<b>\$72,280,629</b>	<b>\$74,125,770</b>	<b>19.3%</b>
Tobacco - All Types						
Gross Revenue	\$331,347,184	\$327,788,207	\$331,926,341	\$341,591,816	\$341,844,433	
Refunds	(15,583,872)	(15,299,166)	(17,161,399)	(23,630,049)	(30,618,233)	
Licenses	7,825	8,198	6,775	6,625	6,800	
Administrative Expenses	(676,090)	(574,345)	(679,500)	(630,981)	(629,831)	
<b>Net Tobacco Collections</b>	<b>\$315,095,046</b>	<b>\$311,922,894</b>	<b>\$314,092,217</b>	<b>\$317,337,411</b>	<b>\$310,603,168</b>	<b>80.7%</b>
<b>TOTAL COLLECTIONS</b>	<b>\$383,778,908</b>	<b>\$383,068,990</b>	<b>\$385,362,452</b>	<b>\$389,618,040</b>	<b>\$384,728,939</b>	<b>100.0%</b>
DISTRIBUTIONS:						
State General Fund	\$56,184,596	\$58,711,664	\$56,746,947	\$58,168,800	\$57,610,211	
Tobacco Tax & Health Care Fund	61,958,027	58,050,632	63,194,425	62,624,638	61,267,539	
Tobacco Products Tax Fund	91,044,441	91,923,081	93,055,529	92,031,875	90,112,386	
Drug Treatment & Education Fund	8,822,752	9,111,608	9,092,642	9,209,833	9,393,484	
DOC Revolving Fund	3,520,473	3,636,704	3,630,371	3,677,579	3,752,748	
Department of Corrections Fund	28,468,675	29,253,753	29,249,936	29,714,628	30,196,916	
DOC Transfer from Prop 200 Funds	1,259,414	1,343,199	1,426,934	1,203,345	1,245,925	
Prop 200 Transfer from Prop 303 Funds	3,792,927	3,748,474	3,876,853	3,839,047	3,754,683	
Smoke Free AZ	2,956,134	2,918,213	2,848,986	2,941,563	2,879,410	
Early Childhood Development and Health Fund	125,771,470	124,371,662	122,239,828	126,206,733	124,515,638	
<b>TOTAL DISTRIBUTIONS</b>	<b>\$383,778,908</b>	<b>\$383,068,990</b>	<b>\$385,362,451</b>	<b>\$389,618,040</b>	<b>\$384,728,939</b>	

Figures may not add to total due to rounding.

**TABLE 41**  
**UNCLAIMED PROPERTY COLLECTIONS AND DISTRIBUTIONS**  
**FISCAL YEAR 2012-13 THROUGH FISCAL YEAR 2016-17**

<b>SOURCE:</b>	<b>FY2012-13</b>	<b>FY2013-14</b>	<b>FY2014-15</b>	<b>FY2015-16</b>	<b>FY2016-17</b>
<b>UNCLAIMED PROPERTY</b>	\$131,397,401	\$113,119,156	\$126,763,806	\$149,833,143	\$136,129,323
Refunds	(40,013,520)	(34,059,189)	(42,673,868)	(54,884,199)	(57,030,264)
<b>NET</b>	<b>\$91,383,881</b>	<b>\$79,059,967</b>	<b>\$84,089,938</b>	<b>\$94,948,944</b>	<b>\$79,099,059</b>
<b>ESCHEATED ESTATES</b>	24,987	365,267	38,668	17,759	13,356
<b>TOTAL NET REVENUE</b>	<b>\$91,408,868</b>	<b>\$79,425,235</b>	<b>\$84,128,606</b>	<b>\$94,966,703</b>	<b>\$79,112,415</b>
<b>DISTRIBUTIONS:</b>					
General Fund	\$60,899,609	\$49,165,753	\$54,034,910	\$64,941,156	\$48,834,770
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	612,703	684,584	683,239	716,782	631,233
Operating transfers	514,700	-----	-----	-----	-----
Admin Fund	24,500,000	24,500,000	24,500,000	24,500,000	24,500,000
<b>Net to Permanent State School Fund:</b>					
Escheated Estates (1)	\$24,987	\$365,267	\$38,668	\$17,759	\$13,356
Unclaimed Shares/dividends	332,986	190,053	355,232	280,021	603,472
Storage Facility	23,884	19,578	16,558	10,985	29,584
<b>TOTAL DISTRIBUTION</b>	<b>\$91,408,868</b>	<b>\$79,425,235</b>	<b>\$84,128,606</b>	<b>\$94,966,703</b>	<b>\$79,112,415</b>

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

Figures may not add to total due to rounding.

**TABLE 42**  
**WASTE TIRE FEE DISTRIBUTION**  
**FISCAL YEAR 2012-13 THROUGH FISCAL YEAR 2016-17**

	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17
Apache	\$113,633	\$118,662	\$117,372	\$132,813	\$114,063
Cochise	227,680	231,444	227,946	237,807	223,785
Coconino	218,206	226,483	224,115	243,201	218,359
Gila	118,562	121,854	120,219	127,968	108,256
Graham	53,295	54,820	53,919	57,728	50,469
Greenlee	16,991	17,421	17,578	19,325	16,678
La Paz	54,978	56,558	56,305	61,612	48,771
Maricopa	4,645,996	4,800,866	4,731,031	5,173,068	5,370,562
Mohave	425,534	439,690	437,219	476,427	414,544
Navajo	182,631	189,926	188,345	207,273	178,632
Pima	1,146,478	1,169,151	1,160,602	1,215,296	1,248,757
Pinal	431,565	449,131	447,688	495,759	498,660
Santa Cruz	84,896	87,754	86,986	95,855	92,665
Yavapai	419,652	434,938	433,130	469,557	451,616
Yuma	286,595	294,940	292,174	316,550	304,726
Arizona Department of Environmental Quality	305,631	316,056	312,114	338,402	338,776
<b>Total</b>	<b>\$8,732,325</b>	<b>\$9,009,694</b>	<b>\$8,906,743</b>	<b>\$9,668,642</b>	<b>\$9,679,319</b>

Figures may not add to total due to rounding.

**FY 2017 ANNUAL REPORT  
ARIZONA DEPARTMENT OF REVENUE  
1600 WEST MONROE  
PHOENIX ARIZONA 85007  
602-716-6090**