



Annual Report

FY 2024

Year Ending June 30, 2024

Submitted on November 2024



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DIRECTOR'S MESSAGE :



Rob Woods
Director

I am pleased to present the Arizona Department of Revenue's fiscal year (FY) 2024 Annual Report, and share with you our successes to serve taxpayers and maintain our strong culture.

For FY 2024, Arizona Department of Revenue (ADOR) collected \$28.2 billion to fund Arizona's programs and services, contributing to the state's healthy economic future. Our agency is an excellent steward of the resources we are given to fulfill our mission.

For the third year in a row, ADOR has been named one of the Top Companies to Work for in Arizona, awarded by Best Companies AZ and the Arizona Capitol Times. This designation is a meaningful indicator of the caliber of our people. Our team is dedicated to supporting each other and providing excellence in their service to Arizona's taxpayers. Additionally, through the State Engagement Survey we discovered that 88% are satisfied with their job with 97% of team members feeling they are important to the mission - "Serving Taxpayers."

Also in the last year, our Unclaimed Property team enacted improvements to forms and processes and undertook public awareness activities to achieve a record \$88 million in property returned to its rightful owners. These efforts of ADOR's Unclaimed Property team led to a 70% increase in claims processed and a 45% increase in dollars returned. The annual auction of unclaimed property brought in a record \$871,320 in proceeds.

A top priority is the continuing effort to implement all-new integrated tax system known as STARS. STARS will help us to better serve our taxpayers with speed and accuracy. There is tremendous excitement around this project as we established our core team, identified early wins, and build a project plan to tackle every component of the project.

As the Legislature enacts new tax laws each session, ADOR must implement them accurately, efficiently, and within a concise time frame. Despite the often monumental requirements, this agency excelled at implementing the Arizona Family Tax Rebate. The Department issued over 739,000 rebates totaling approximately \$273,749,600. That puts money back into Arizona families' pockets.

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

OUR ORGANIZATION :

ADOR's strategy is rooted in its mission, which is "Serving Taxpayers!" Our agency plays a critical role in collecting and distributing revenue to fund Arizona's essential programs and services. These services help families strive and contribute to the ultimate goal of creating an affordable and thriving economy.

Ensuring the success of this goal is dependent on our strong employee-centric culture. When we deliver value to our staff, they in turn bring dedication and integrity into their work by doing what's right for Arizonans. That means maximizing agency effectiveness and efficiency through opportunities that help taxpayers save time and put more money into their pockets.

In addition, ADOR is committed to finding new ways to open the lines of communication between the agency and taxpayers to increase transparency and taxpayer education. Together, we can help build an Arizona for everyone.

OUR MISSION :

Serving Taxpayers!

OUR VISION :

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

AGENCY OVERVIEW :

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



HOW WE MEASURE SUCCESS :

FY 24 Goal	Annual Objectives	Annual Initiatives
Employee-Centric Culture	Develop talent for career mobility.	<ul style="list-style-type: none"> Define agency career pathing options (e.g. Dual ladder, horizontal/rotational career paths), define agency goal. Create process for career mapping and career pathing.
Maximize Agency Effectiveness and Efficiency	Reduce accounts receivable (AR) balance and inventory.	<ul style="list-style-type: none"> Define percentage collectable by tax type. Measure balance cyclical and variance as of July 1, 2023 to June 30, 2024. Develop and execute collections cycle plan.
Enhance Services and Automation	Complete State Tax Accounting and Reconciliation System (STARS) milestone within budget.	<ul style="list-style-type: none"> Define stakeholders and develop engagement survey. Complete project initiation activities. Establish project governance oversight structure. Conduct discovery phase planning activities. Continue data management and data cleansing pre-conversion activities. Conduct change management planning.
Stakeholder Agility	Implement Senate Bill 1734 - AZ Family Tax Rebate.	<ul style="list-style-type: none"> Identify business processes. Define population and scope of project. Implement rebate process. Develop post-rebate period claim process.



WHAT WE DO



Audit

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



Collections

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

Education and Compliance



Education and Outreach

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

WHAT WE DO



Process Administration

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



Tax Data Management

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

Processing



WHAT WE DO



Disclosure Office (Disclosure, Records and Information Management)

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

E-Services Unit

Supports and maintains system readiness and usability of tax systems and online filing websites, including bulk filing; creates new functionality to streamline processes and increase efficiencies to benefit internal and external customers; facilitates technical support to third-party software vendors to provide taxpayers with efficient, safe, and convenient e-filing options.

Hearing Office

Conducts hearings and issues written decisions on department assessments and refund denials relating



to individual and corporate income and withholding taxes.

Inquiries and Requests

Assists taxpayers and supports internal staff in understanding tax laws, rules and programs administered by the Department; responds to inquiries and provides assistance in person, over the phone, and by email; issues licenses and registrations; and updates taxpayer account information within the agency's tax system.

Problem Resolution Office

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

Property Tax

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

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

Reviews and analyzes proposed state and federal tax legislation to assist in the promulgation of technically

Taxpayer Services



sound and administratively feasible tax policies; develops and promulgates administrative rules, rulings, and procedures; provides policy support and interpretative guidance within the department; provides interpretive oral and written guidance to taxpayers.

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

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

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

Unclaimed Property

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



WHAT WE DO



Budget Office

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

Communications

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

Continuous Improvement

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

Economic Research and Analysis

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

Facilities Management

Coordinates building maintenance; oversees construction, building renewal projects, building sanitation needs; receives and records all building deliveries; participates in safety and risk management



issues; coordinates fleet usage; manages building security assets such as security guards, as well as cameras and access controls. Manages the agency's annual review and updates to the Continuity of Operations Plan (COOP).

Financial Services

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

Human Resources

Leads strategic initiatives and delivers operations related to the team member lifecycle; creates and nurtures a solid foundation for ensuring a positive and inclusive work culture designed to attract, engage, develop, and retain a high performing workforce.

Information Technology

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

Internal Audit

Facilitates external audits and reviews; conducts internal inspections; and provides consultative reviews of agency practices, policies, and procedures.

Support



Legislative Liaison

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

Procurement Office

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



OUR SUCCESSES



Collections Clears Backlog

Collections performed a problem-solving effort to reduce a 10-month backlog of Post Office returned mail. The team created an event where the entire team participated to update the tax system with accurate address information.

The team cleared 68 boxes of return mail, an estimated 85,000 pieces of mail, and \$47,000 in future Post Office return mail savings for the agency. Additionally, with the updated addresses in the system, ADOR has better opportunities to communicate with customers by mail.

By improving the agency's ability to contact customers by mail, they also improved the ability to bring customers into compliance that owed, since taxpayers who are marked as a Post Office return in the system are left out of collection campaigns.

Specialty Tax Process Mapping

The Specialty Tax team analyzed the liquor return process and system for capturing data for Revenue Accounting. It is a very manual and paper driven process resulting in many hours spent gathering the returns, hand-entering the needed data into a Google Sheet, then boxing up the returns to ship to storage.

The Processing team determined that since ADOR already uses a vendor for imaging and capturing



needed data for other types of tax returns that come into the agency, they could tap into this service for liquor returns.

In working with the Processing team and the vendor, they were able to incorporate liquor returns into the daily process of picking up at the Department. The relevant data to "lift" from those returns was identified and a daily tracking sheet/system was created. All liquor returns are now imaged, data captured, and paper appropriately destroyed. The result is a significant reduction in time as well as electronic document storage eliminating the need to ship and store paper at Iron Mountain.

TPT Audit Training

The Audit team put on an Auditor Forum which was a training session of two mornings for over 100 Transaction Privilege Tax (TPT) ADOR and City Audit staff - over six hours of training.

This Auditor Forum supported many strategic initiatives: "Employee Centric Culture" - an investment in staff, "Maximize Agency Effectiveness" - teaching Standard Work promoting consistent efficient processes, "Enhance Customer Experience" - Standard Work partnered with proper training ensures consistent treatment for taxpayers, and "Enhance Stakeholder Relationships" - providing training for City staff builds that relationship with ADOR.



The ADOR team organized the forum by looking at the environment, what has changed, what should cities know, and what is important to emphasize to the audit audience. The agenda and curriculum were built around these priorities to deliver training that was highly valuable to the audience.

The return on investment is a well-trained staff, consistent experience for all taxpayers, and better relationships with City Audit staff.

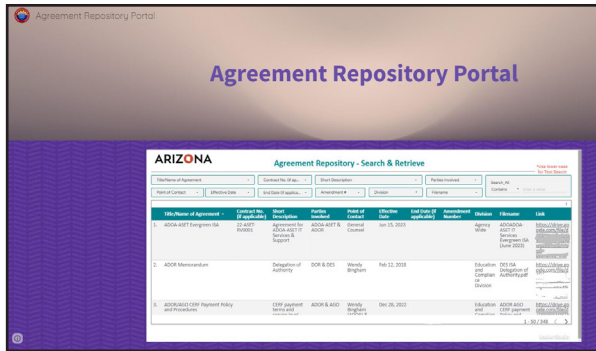
Out-of-State Remote Seller Compliance Program

The E-Commerce Compliance and Outreach (ECCO) team partners with Voyatek, to deploy analytic solutions that fosters voluntary compliance among remote sellers and marketplace facilitators that have not licensed, as well as perform reviews of existing licensees to ensure that TPT revenue is collected and distributed properly. Together, they built data-driven soft-handed notice campaigns to bring out-of-state sellers into voluntary compliance. This included establishing a feedback loop that opens the outcomes to the models for learning resulting in a higher accuracy for valid leads as well as reporting mechanisms to monitor outcomes to understand the impacts of treatments and added TPT revenue.

This joint effort has resulted in the collection of an additional \$49,709,550 in TPT revenue, obtained 627 new remote seller licenses through the Discovery



OUR SUCCESSES



campaign, and another 2,702 letter recipients came into compliance as a result of other compliance campaigns. The team continues to identify other non-compliant taxpayers and build campaigns as well as continue to identify discovery leads.

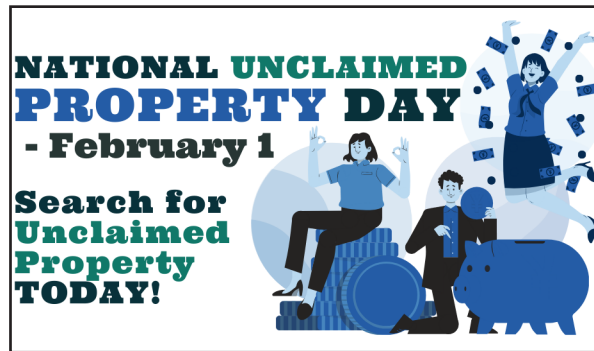
Agreement Repository Project

ADOR lacked a centralized, agency-wide location to store and access documentation related to agreements outside of the standard procurement process. Oftentimes, ADOR teams were unaware of existing agreements, potentially resulting in problems and waste (e.g., through time spent tracking down the agreements).

The project team designed and created a centralized, agency-wide location, the Agreement Repository Portal, for staff to find and access agreements between ADOR and external third parties that are not captured in the Arizona Procurement Portal. This repository allows for increased transparency and awareness while making it quick and convenient to find related documentation. Additionally, the team developed a policy and standard work to mandate and govern the use of the Agreement Repository throughout the agency, provided training to all identified subject matter experts, and continues to provide support.

Unclaimed Property Form Improvement

During a process improvement meeting, the



Unclaimed Property team members identified multiple opportunities to improve the unclaimed property process for taxpayers.

Team members found redundancies in forms and unclear directions so they decided to create a new Unclaimed Property claim form that simplifies instructions, eliminates duplicate fields, and provides customers with a checklist to ensure proper information is submitted to the unclaimed property unit.

This reduces the number of emails claimants need to send and forms with errors that need to be returned to claimants which has a positive impact on claim completion times. The form reduced the number of questions that claimants were required to answer from 23 to 4, making it much simpler for the public to submit their claim.

Unclaimed Property Day Campaign

The National Association of Unclaimed Property Administrators named February 1 as National Unclaimed Property Day. ADOR built a public awareness campaign and Public Relations Toolkit for this occasion, specifically targeting Arizona State employees, with some general public outreach as well. State agencies spread the word with their teams and encouraged state employees to search for unclaimed property at azdor.gov. The Communications team also



posted messages on social media for the awareness of the general public.

ADOR holds approximately \$2.2 billion in Unclaimed Property, and ADOR works diligently to return it to its rightful owners. By raising awareness of the Unclaimed Property program, we can educate and encourage members of the public to search for property and to claim it.

Visits to ADOR's Unclaimed Property page doubled on Unclaimed Property Day, and an estimated 500 new claims were generated on that day.

Direct File

The IRS launched a FREE Direct File pilot and invited states to join by offering the ability to file state tax returns in conjunction with their federal returns.

ADOR and the Governor's Office recognized the benefit this would be to Arizonans by making tax filing simpler, seamless, and free.

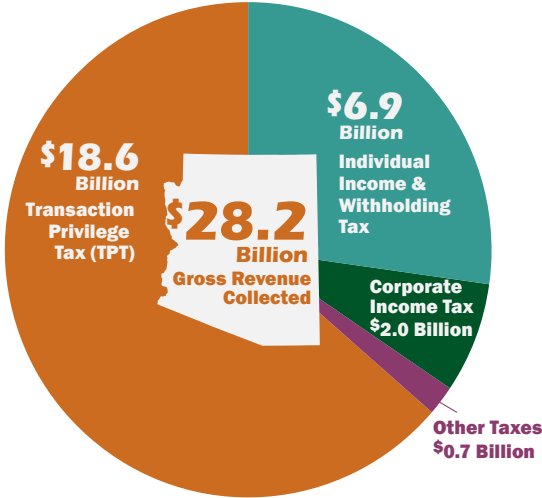
ADOR partnered with Code for America who built the File Your State Taxes tool for Arizona. ADOR's Communications team implemented a comprehensive public education and awareness campaign.

For the 2024 tax season, over 6,000 Arizona taxpayers successfully filed through the platform.



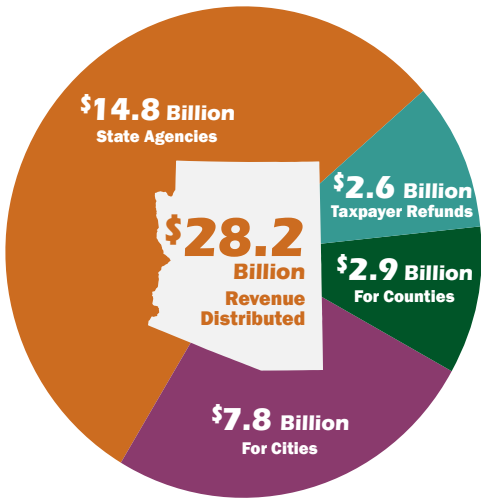
AGENCY HIGHLIGHTS

Total Gross Revenue Collected



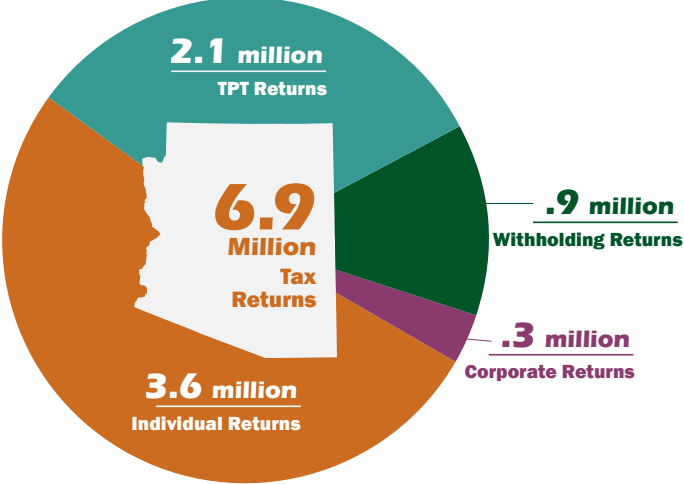
(Detailed gross revenues are reported under TABLE 1)

Total Revenue Distributed

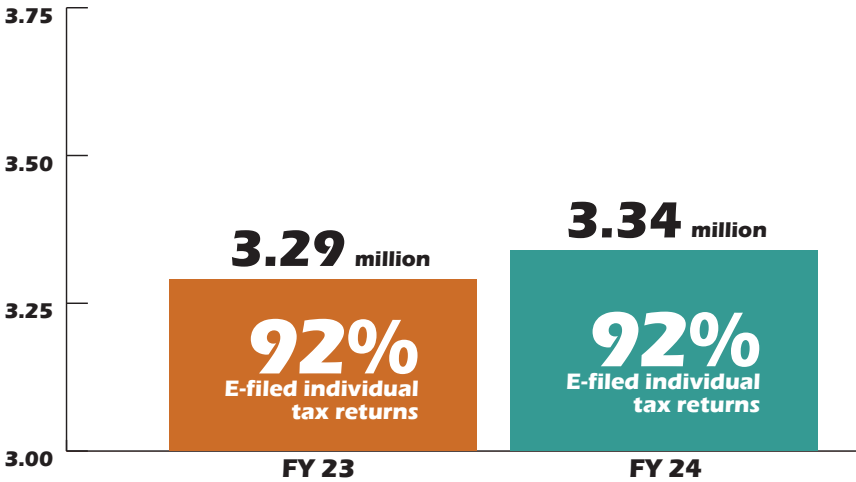


Figures drawn from [Strategic Plan Update FY 2025](#)

Total Number of Tax Returns Processed

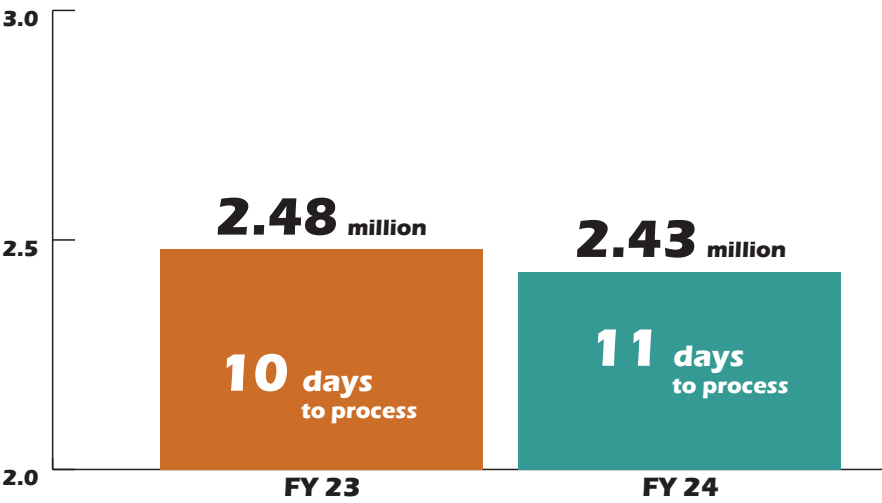


Total Number of E-Filed Income Tax Returns Received (in Millions)

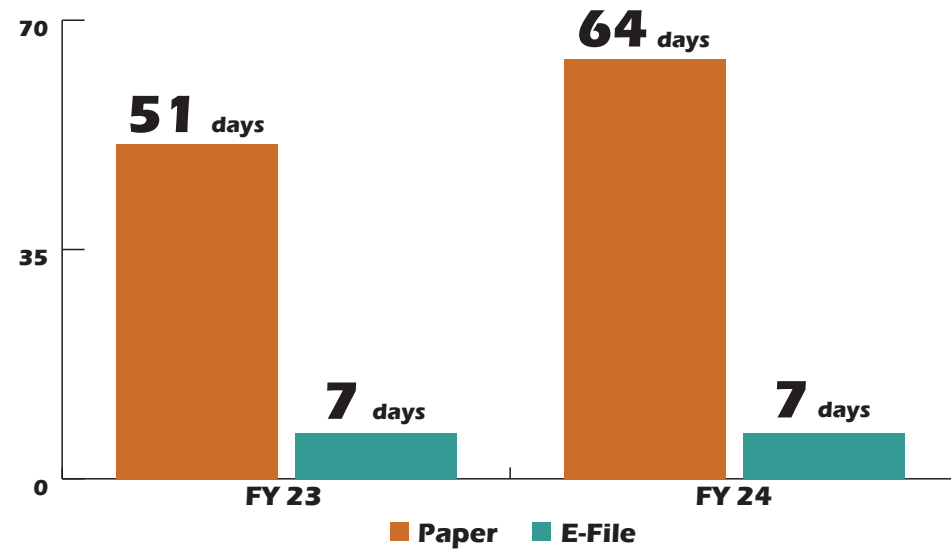


AGENCY HIGHLIGHTS

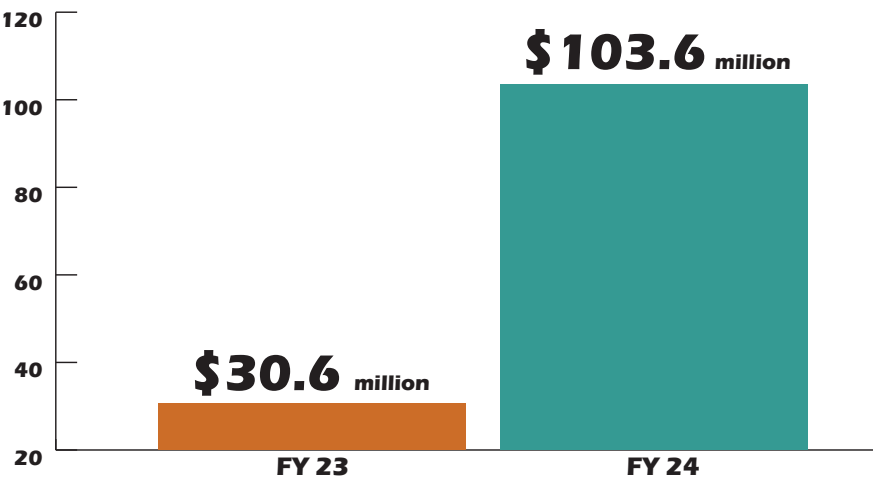
Total Number of Individual Income Tax Refunds (in Millions)



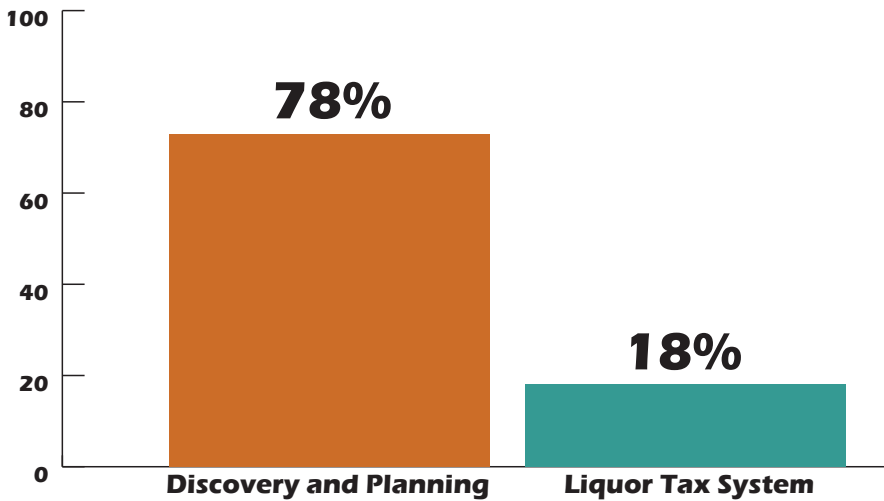
Average Time to Issue Tax Refunds (Calendar Days)



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

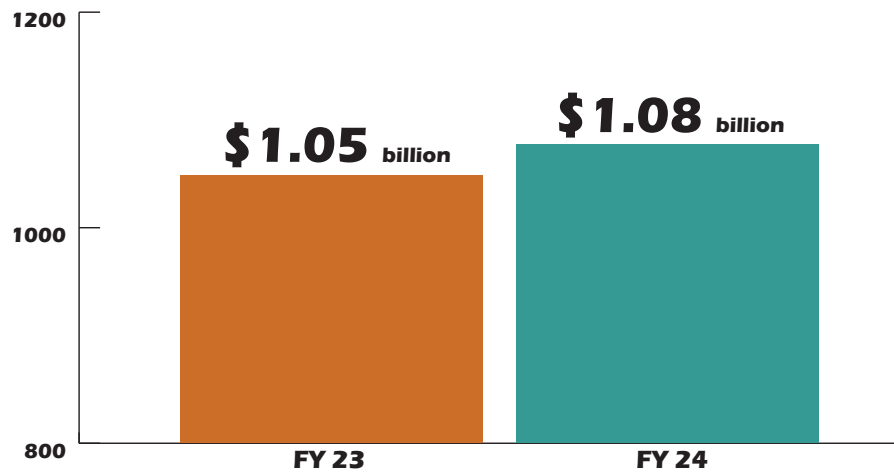


Percentage of Completion for the Arizona Integrated Tax System Modernization Project

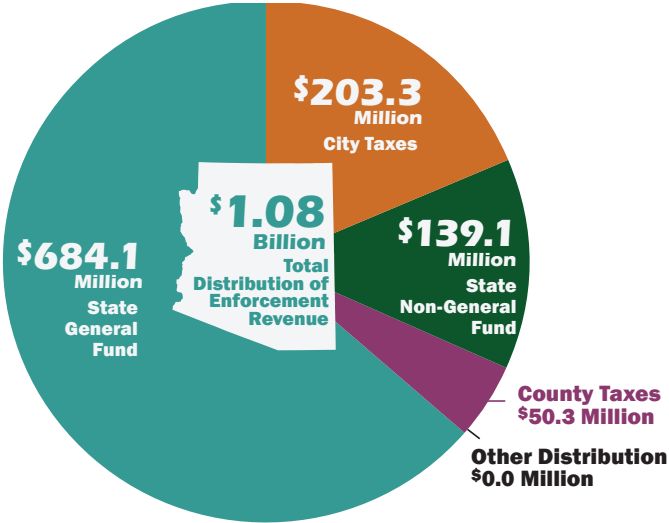


AGENCY HIGHLIGHTS

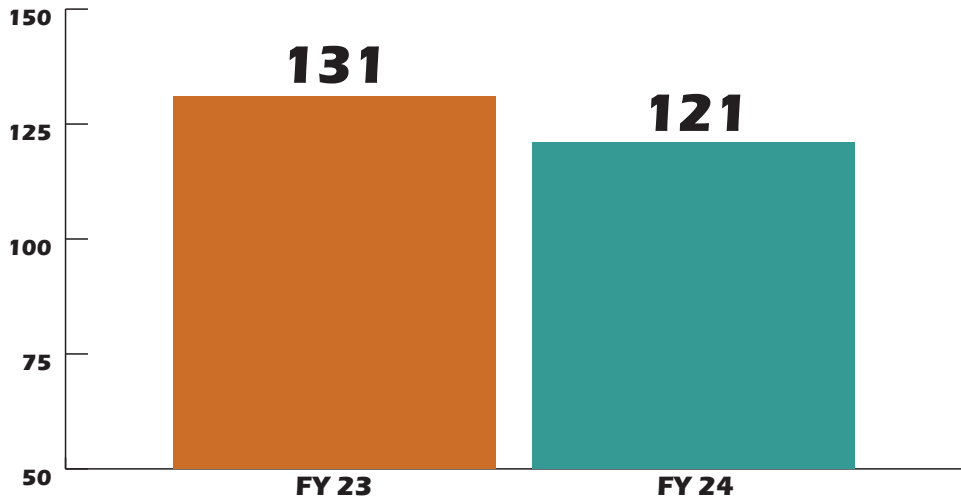
Total Net Enforcement Revenue



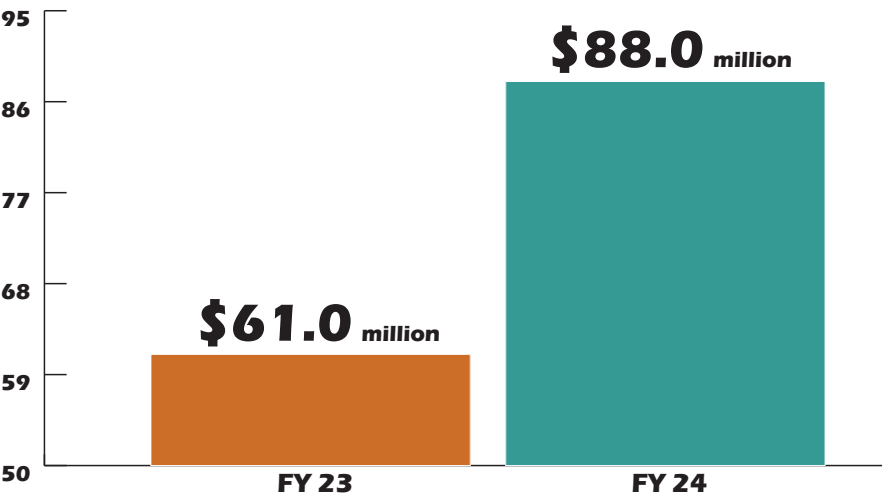
Total Distribution of Enforcement Revenue



Number of Outreach Events Conducted

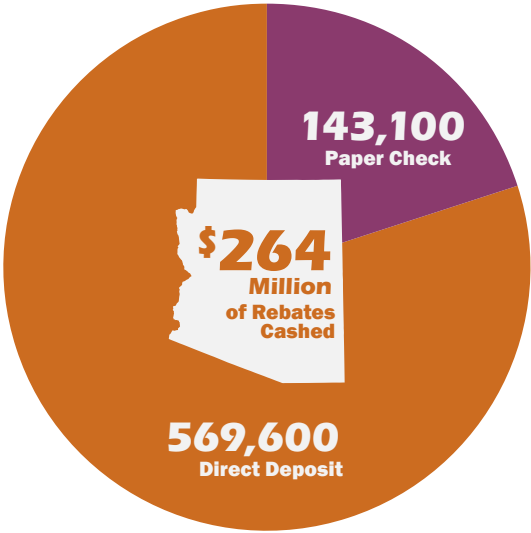


Unclaimed Property Dollars Returned to Customers

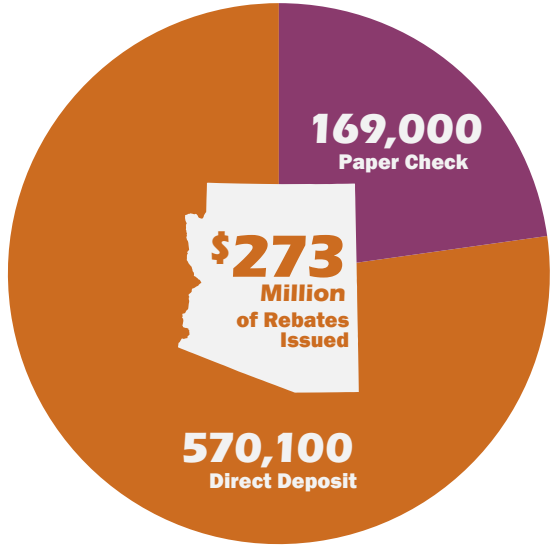


AGENCY HIGHLIGHTS

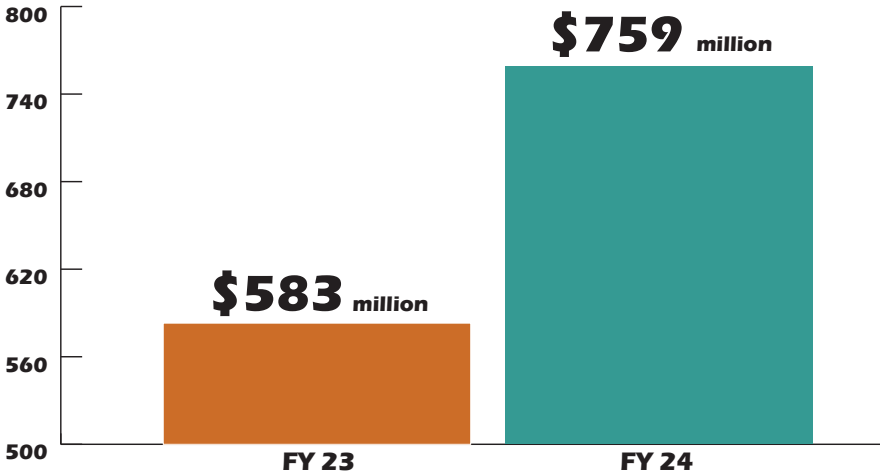
Number of Arizona Families Tax Rebates Cashed



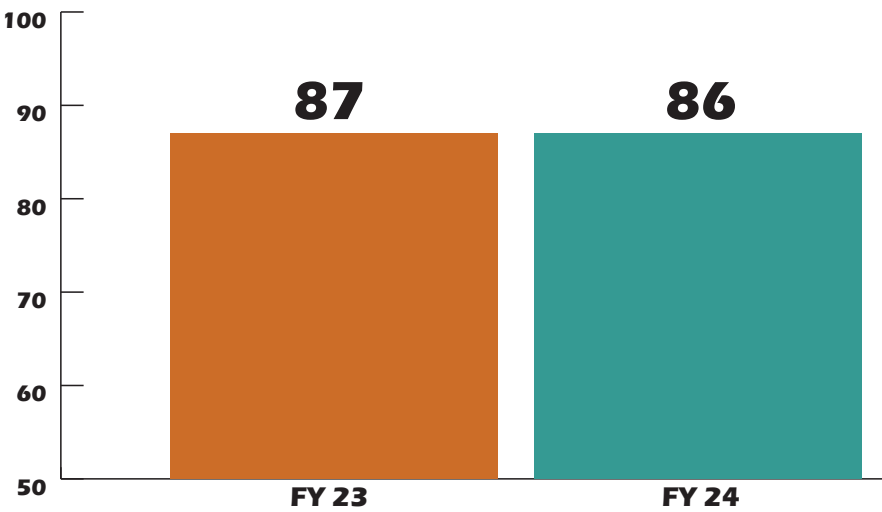
Number of Arizona Families Tax Rebates Issued



TPT Accounts Receivable (in Millions)



Annual Team Member Engagement Score



MISCELLANEOUS TAXES

Bingo Collections

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

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

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



Luxury Tax Collections

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

(Refer to Table 41.)

Monies collected and distributed from luxury tax:		
Fund	Amount	Due to the passage of...
State General Fund	\$62.8 million	
Tobacco Tax and Health Care Fund	\$50.0 million	(Tobacco Tax and Health Care Initiative in November 1994)
Tobacco Products Tax Fund	\$74.0 million	
Drug Treatment and Education Fund	\$10.6 million	(Proposition 200 in 1994)
Corrections Revolving Fund	\$4.3 million	(Proposition 200 in 1994)
Department of Corrections Fund	\$33.2 million	(Legislature in 1984 to pay for prison construction)
Department of Corrections Transfer from Prop 200 Funds	\$1.1 million	
Prop 200 Transfer from Prop 303 Funds	\$3.1 million	
Smoke Free AZ Fund	\$2.4 million	(Proposition 201 in 1994)
Early Childhood Development and Health Fund	\$104.0 million	(Proposition 203 in 1994)



MISCELLANEOUS TAXES



Unclaimed Property Collections and Distributions

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

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

Common examples of unclaimed property are:

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

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

Escheated Estates

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

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

Waste Tire Fee Distributions

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

During FY 2024, the Department collected \$12,643,540 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 each county. (See Table 43 below.)

The distribution is performed quarterly.





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

TABLE 1
REVENUE SUMMARY
GROSS REVENUE COLLECTED
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024

SOURCE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX					
Distribution Base	\$2,357,406,929	\$2,748,210,633	\$3,239,660,616	\$3,446,505,648	\$3,566,423,179
Nonshared Portion	4,176,057,831	4,811,292,321	5,556,698,958	5,976,423,975	6,294,125,441
Use Tax	384,263,505	449,765,392	503,880,179	533,335,054	402,016,717
Education Tax	808,452,299	935,934,330	95,842,915	2,129,990	(4,410,780)
Education Tax Extension (1)			981,975,128	1,172,894,916	1,205,921,370
Temporary Tax (2)	376,358	142,456	52,339	198,351	(800,025)
Undistributed Estimated					
Transaction Privilege Tax	26,045,966	37,681,121	38,435,701	(193,201)	19,358,170
Marijuana Excise Tax (3)		32,925,183	132,828,482	168,911,480	176,622,976
Other State Revenue	67,608,762	64,253,454	70,092,882	161,784,980	138,806,482
County and City Collections	4,519,198,357	5,111,352,622	6,023,386,147	6,551,152,611 (6)	6,799,580,407
Subtotal	\$12,339,410,006	\$14,191,557,512	\$16,642,853,348	\$18,013,143,802 (6)	\$18,597,643,937
INCOME TAX					
Withholding	\$4,894,243,319	\$5,287,037,800	\$5,946,826,352	\$5,720,143,191	\$5,321,689,026
Individual	1,136,238,014	3,012,702,158	3,319,717,986	2,086,693,913	1,561,942,729
Corporate	611,946,618	944,871,950	1,287,316,147	1,968,948,301	1,971,396,886
Subtotal	\$6,642,427,951	\$9,244,611,908	\$10,553,860,485	\$9,775,785,405	\$8,855,028,641
LUXURY TAX					
Spirituous Liquor	\$39,395,949	\$46,369,117	\$48,197,214	\$50,341,625	\$48,035,426
Vinous Liquor	18,028,851	19,453,661	18,295,267	19,120,933	16,207,466
Malt Liquor	22,116,335	23,315,171	22,432,562	21,962,302	24,266,955
Tobacco - All Types (4)	331,543,243	325,839,150	320,029,322	281,605,307	281,416,762
Licensing	6,050	5,150	5,100	5,775	5,800
Subtotal	\$411,090,427	\$414,982,250	\$408,959,465	\$373,035,942	\$369,932,409
UNCLAIMED PROPERTY					
Unclaimed Property	\$170,976,820	\$195,978,437	\$218,101,790	\$233,183,466	\$329,544,509
Escheated Estates	42,146	401,722	182,747	243,947	191,187
Subtotal	\$171,018,966	\$196,380,159	\$218,284,537	\$233,427,412	\$329,735,696
OTHER REVENUES					
Bingo	\$397,780	\$165,181	\$331,145	\$477,015	\$652,137
Flight Property Tax	13,531,373	12,714,725	12,655,949	8,652,296	9,761,281
Private Car Tax	2,220,383	2,380,655	2,426,134	2,248,548	2,273,945
Nuclear Plan Assessment	2,576,291	2,210,929	2,267,935	2,434,868	2,484,600
Waste Tire	10,334,522	10,061,002	11,801,863	12,319,144	12,643,540
Subtotal	\$29,060,348	\$27,532,492	\$29,483,027	\$26,131,871	\$27,815,502
TOTAL (5)	\$19,593,007,698	\$24,075,064,321	\$27,853,440,861	\$28,421,524,433 (6)	\$28,180,156,186

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

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

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

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

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

(6) Revised figure

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 2020 THROUGH FISCAL YEAR 2024

SOURCE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Transaction Privilege, Use, and Severance Tax	\$5,373,390,986	\$6,208,915,561	\$7,177,938,084	\$7,698,458,826	\$7,926,201,512
Undistributed Estimated Transaction Privilege Tax	26,045,966	37,681,121	38,435,701	(193,201)	19,358,170
Income Tax	4,289,230,877	6,535,731,647	7,921,555,010	5,923,417,910	4,741,717,665
Luxury Tax	59,688,183	64,837,692	64,960,772	64,261,797	62,780,919
Unclaimed Property	98,874,182	117,570,231	123,953,407	159,392,041	211,277,131
Bingo	397,780	165,181	331,145	477,045	652,137
Private Car Tax	2,220,383	2,380,655	2,426,134	2,248,548	2,273,945
Nuclear Plan Assessment	2,576,291	2,210,929	2,267,935	2,434,868	2,484,600
Total	\$9,852,424,647	\$12,969,493,016	\$15,331,868,188	\$13,850,497,834	\$12,966,746,079

Figures may not add to total due to rounding.

TABLE 3
NET ENFORCEMENT REVENUE
FISCAL YEAR 2024

ENFORCEMENT REVENUE	FY 2024
Non-Timely Revenue	\$447,588,846
Enforcement Revenue-Collections	\$486,497,601
Enforcement Revenue-Audit and Outreach	\$108,944,403
Compliant Revenue-Audit and Outreach	\$33,861,534
TOTAL ENFORCEMENT REVENUE	\$1,076,892,384
 DISTRIBUTION OF ENFORCEMENT REVENUE	
State General Fund	\$684,126,556
State Non-General Fund	\$139,149,133
City Taxes	\$203,274,273
County Taxes	\$50,342,949
Other Distribution	(\$527)
TOTAL DISTRIBUTION	\$1,076,892,384

TABLE 4
GROSS TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024

SOURCE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Distribution Base	\$2,357,406,929	\$2,748,210,633	\$3,239,660,616	\$3,446,505,648	\$3,566,423,179
Nonshared	4,176,057,831	4,811,292,321	5,556,698,958	5,976,423,975	6,294,125,441
Use Tax	384,263,505	449,765,392	503,880,179	533,335,054	402,016,717
SUBTOTAL	\$6,917,728,265	\$8,009,268,346	\$9,300,239,754	\$9,956,264,676	\$10,262,565,336
Education Tax	\$808,452,299	\$935,934,330	\$95,842,915	\$2,129,990	(\$4,410,780)
Education Tax Extension (1)			981,975,128	1,172,894,916	1,205,921,370
Temporary Tax (2)	376,358	142,456	52,339	198,351	(800,025)
Undistributed Estimated Payment	26,045,966	37,681,121	38,435,701	(193,201)	19,358,170
Telecommunications Devices	3,597,537	3,313,360	2,900,471	2,507,495	2,263,168
911 Excise	16,975,158	17,385,969	17,705,235	18,370,076	18,770,922
911 Prepaid Wireless	1,485,965	1,526,819	1,543,698	1,384,452	1,149,356
Infrastructure	9,723,983	3,396,720	13,510,686	102,046,637	77,286,653
Municipal Water	2,442,336	2,646,927	2,550,228	2,407,315	2,553,031
Nursing Facility Assessment	28,532,958	30,929,016	27,107,742	29,386,448	31,488,406
Jet Fuel Tax	4,850,825	5,054,642	4,774,821	5,682,556	5,294,946
Marijuana Excise Tax (3)		32,925,183	132,828,482	168,911,480	176,622,976
GROSS STATE COLLECTIONS	\$7,820,211,649	\$9,080,204,891	\$10,619,467,201	\$11,461,991,191	\$11,798,063,530
Municipal Privilege Tax	\$3,494,883,955	\$3,947,721,368	\$4,652,541,759	\$5,077,959,873 (4)	\$5,279,217,350
County Transaction Privilege Taxes	1,024,314,401	1,163,631,254	1,370,844,388	1,473,192,738 (4)	1,520,363,058
COUNTY AND CITY COLLECTIONS	\$4,519,198,357	\$5,111,352,621	\$6,023,386,147	\$6,551,152,611 (4)	\$6,799,580,407
TOTAL DEPARTMENT OF REVENUE RECEIPT	\$12,339,410,006	\$14,191,557,512	\$16,642,853,348	\$18,013,143,802 (4)	\$18,597,643,937

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

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

(3) In November 2020, voters approved Proposition 207, which imposed an Excise tax on the sale of Adult Use marijuana beginning January 1, 2021.

(4) Revised figure

TABLE 5
COUNTY TRANSACTION PRIVILEGE TAXES
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024

SOURCE	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Apache County Excise Tax	\$1,282,331	\$1,582,712	\$1,969,576	\$2,072,923	\$2,014,378
Cochise County Excise Tax	8,655,219	10,988,545	9,848,384	10,674,498	11,018,187
Cochise County Jail Tax					4,434,134
Coconino County Excise Tax	16,136,801	18,526,347	21,876,472	22,860,598	24,295,212
Coconino County Jail Tax	16,136,817	18,527,203	21,876,559	22,860,660 (3)	24,295,272
Coconino County Capitol Projects Tax (1)	5,823	2,139	2,747	2,962	(7,802)
Coconino County Road Tax	9,906,879	11,198,779	13,096,871	13,745,029	14,591,301
Gila County Excise Tax	3,455,163	4,098,428	4,333,410	4,831,145	5,029,883
Gila County Road Tax (1)	10,528	2,057	6,633	1,163	(11,388)
Gila Road Extension Tax	3,540,687	4,185,505	4,407,566	4,911,361	5,118,181
Graham County Excise Tax	2,388,379	2,622,405	2,779,407	3,373,154	3,536,687
Graham County Jail Tax	2,380,590	2,618,861	2,773,363	3,364,027	3,550,114
Greenlee County Excise Tax	1,487,509	1,421,085	1,790,853	2,275,342	1,459,459
La Paz County Excise Tax	1,476,038	1,628,866	1,791,389	2,193,421	2,284,334
La Paz County Jail Tax	1,476,038	1,628,865	1,790,856	2,191,893	2,282,518
La Paz County Health Services District (1)	10	(10)	(3)	0	(0)
La Paz County Judgment Tax	2,949,251	3,257,178	1,971,883	101,495	18,793
Maricopa County Road Tax (1)	10,435	1,235	21,618	2,591	(7,513)
Maricopa County Road Tax Extension	491,092,907	559,028,614	664,828,085	722,619,514	751,590,221
Maricopa County Stadium Tax (1)	(13)	(8)	32	3	(354)
Maricopa County Jail Tax	180,977,378	206,875,287	246,834,965	269,788,176	278,924,204
Maricopa County Rental Car Surcharge	5,218,859	3,667,460	6,475,330	7,608,963	7,625,862
Mohave County Excise Tax (1)	4,950,805	48,388	37,223	29,747	(123)
Navajo County Excise Tax	7,585,721	8,157,363	9,044,079	9,563,319	9,162,085
Navajo County Jail Tax	1,764,626	5,328,875	5,924,051	6,280,832	6,340,906
Pima County Hotel Tax	5,792,094	5,366,639	8,938,637	14,437,733	10,964,415
Pima County Rental Car Surcharge	1,360,872	924,683	1,164,061	1,329,905	1,198,157
Pima County R.V. Surcharge (1)	(5)	(56)	(117)	0	(8)
Pima County Road Tax	89,518,565	101,235,313	110,676,463	119,283,740	123,597,894
Pinal County Excise Tax	19,773,363	24,300,136	29,662,058	35,762,951	39,435,043
Pinal County Health Services District	3,948,799	4,853,015	5,922,967	7,142,646	7,876,734
Pinal County Road Tax	20,259,676	25,035,538	30,508,396	36,586,556	40,370,924
Pinal County Transportation Tax (2)	19,630,778	23,819,443	23,645,353	159,283	(13,183,458)
Santa Cruz County Excise Tax	3,046,807	4,806,640	3,835,796	4,430,987	4,909,481
Santa Cruz County Jail Tax	3,046,590	4,806,586	3,835,768	4,430,486	4,908,997
Yavapai County Excise Tax	20,415,083	24,877,491	28,280,624	30,073,741	31,630,500
Yavapai County Jail Tax	10,207,534	12,438,427	14,140,320	15,036,868	15,815,268
Yuma County Excise Tax	15,283,364	18,007,495	18,786,390	20,110,791	20,684,834
Yuma County Jail Tax	15,283,393	18,007,935	18,786,425	20,108,605	20,669,423
Yuma County Capitol Projects Tax (1)	(1,162)	0	192	130	4
Yuma County Health Services District	3,413,958	4,022,543	4,194,127	4,489,965	4,617,224
Sports & Tourism Authority	30,445,914	25,733,248	44,985,578	48,455,538	49,323,073
COUNTY TAX COLLECTIONS	\$1,024,314,401	\$1,163,631,254	\$1,370,844,388	\$1,473,192,738 (3)	\$1,520,363,058

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

(2) This county tax was ruled invalid during FY22.

(3) Revised figure

TABLE 6
STATE TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX RATES
BUSINESS CODES AND TAX RATES
FISCAL YEAR 2024

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

TABLE 7
NET TAXABLE SALES
BY TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX CLASSIFICATIONS (1)
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024

CLASSIFICATION	FY 2020	% OF TOTAL	FY 2021	% OF TOTAL	FY 2022	% OF TOTAL	FY 2023	% OF TOTAL	FY 2024	% OF TOTAL
Transporting	34,562,780	0.02	121,844,144	0.08	77,909,868	0.04	47,437,757	0.02	43,909,067	0.02
Mining, Oil & Gas	187,408,302	0.14	215,158,810	0.13	244,672,809	0.13	259,774,705	0.13	284,814,778	0.14
Mining Severance	508,177,101	0.37	1,424,404,918	0.89	1,988,355,207	1.07	797,629,351	0.40	504,484,708	0.25
Utilities	9,814,962,428	7.09	10,766,674,507	6.70	10,979,178,264	5.88	10,817,796,102	5.43	12,983,387,962	6.33
Communications	1,771,024,989	1.28	1,387,554,161	0.86	1,254,885,316	0.67	1,306,703,657	0.66	1,503,597,373	0.73
Private Car and Pipelines	32,944,018	0.02	50,796,186	0.03	46,580,829	0.02	48,579,061	0.02	45,384,796	0.02
Publishing	35,342,849	0.03	32,570,132	0.02	59,363,335	0.03	36,434,344	0.02	41,245,718	0.02
Job Printing	164,659,597	0.12	185,315,644	0.12	228,987,269	0.12	243,277,421	0.12	248,993,855	0.12
Restaurants and Bars	14,471,699,590	10.46	15,248,825,630	9.49	19,532,365,621	10.47	21,672,944,725	10.89	22,302,649,687	10.88
Amusements	1,303,260,578	0.94	879,531,890	0.55	1,834,008,504	0.98	2,332,100,073	1.17	2,463,130,709	1.20
Commercial Lease (3)	16	n/a (2)	0	n/a (2)	881	n/a (2)	183	n/a (2)	2	n/a (2)
Personal Property Rentals (4)	4,893,667,201	3.54	4,994,986,116	3.11	6,127,279,748	3.28	8,106,990,077	4.07	7,424,226,722	3.62
Contracting	15,817,234,314	11.43	17,977,828,782	11.19	19,863,879,384	10.65	23,403,586,825	11.76	26,250,562,402	12.80
Retail	74,712,426,965	54.00	86,248,391,045	53.67	97,186,669,342	52.09	99,927,786,657	50.20	102,098,870,875	49.80
Remote Seller/Marketplace Facilitator (5)	3,485,992,742	2.52	8,333,375,824	5.19	10,337,947,742	5.54	12,228,483,449	6.14	13,613,600,751	6.64
MRRA Amount	218,938,113	0.16	213,124,309	0.13	232,728,111	0.12	265,407,871	0.13	283,830,384	0.14
Medical Marijuana (6)			297,828,830	0.19	723,169,877	0.39	403,548,352	0.20	316,540,280	0.15
Adult Use Marijuana			195,210,688	0.12	747,443,115	0.40	961,532,948	0.48	1,044,250,826	0.51
Hotel/Motel	2,805,265,120	2.03	2,460,566,716	1.53	4,160,293,305	2.23	4,546,069,453	2.28	4,538,549,631	2.21
Online Lodging Marketplace (7)	355,669,401	0.26	597,915,528	0.37	854,819,917	0.46	942,145,566	0.47	972,692,165	0.47
Membership Camping					(97)	(0.00)		n/a		n/a
Rental Occupancy Tax (8)	0	n/a (2)	(996)	n/a (2)	(333)	n/a (2)	(12,771)	n/a (2)	(21,232)	n/a (2)
Use Tax	7,744,065,064	5.60	9,061,233,185	5.64	10,104,849,340	5.42	10,691,331,010	5.37	8,064,014,124	3.93
Use Tax-Utilities	1,642,263	n/a (2)	1,851,631	n/a (2)	(891,057)	n/a (2)	1,561,783	n/a (2)	2,134,675	n/a (2)
TOTAL	\$138,358,943,430	100.00	\$160,694,987,680	100.00	\$186,584,496,298	100.00	\$199,041,108,599	100.00	\$205,030,850,257	100.00

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

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

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

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

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

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

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

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

Figures may not add to total due to rounding.

TABLE 8
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS BY CLASS
FISCAL YEAR 2024

CLASSIFICATION	DISTRIBUTION		TOTAL COLLECTIONS
	BASE	NONSHARED	
Transporting	\$439,091	\$1,756,363	\$2,195,453
Nonmetal Mining, Oil and Gas	2,848,148	6,052,314	\$8,900,462
Mining Severance	10,089,694	2,522,424	\$12,612,118
Utilities	129,755,890	519,413,508	\$649,169,398
Communications	15,035,974	60,143,895	\$75,179,869
Private Car and Pipelines	453,848	1,815,392	\$2,269,240
Publishing	412,457	1,649,829	\$2,062,286
Job Printing	2,489,939	9,959,754	\$12,449,693
Restaurants and Bars	446,051,056	669,081,429	\$1,115,132,484
Amusements	49,260,741	73,895,795	\$123,156,535
Commercial Lease	0	-	0
Rentals of Personal Property/P2P (1)	148,484,516	222,726,820	\$371,211,336
Contracting	262,494,506	1,050,033,614	\$1,312,528,120
Rental Occupancy Tax	(427)	(210)	(637)
Retail	2,041,862,806	3,063,080,738	\$5,104,943,544
Remote Seller/Marketplace Facilitator	272,272,015	408,408,023	\$680,680,038
MRRA Amount	5,676,608	8,514,912	\$14,191,519
Medical Marijuana	6,330,806	9,496,208	\$15,827,014
Adult Use Marijuana	20,885,017	31,327,525	\$52,212,541
Hotel/Motel	124,810,115	124,810,115	\$249,620,230
Online Lodging Marketplace	26,749,035	26,749,035	\$53,498,069
Membership Camping			\$0
Use Tax Utilities	21,347	85,387	\$106,734
Use Tax	-	402,016,717	\$402,016,717
License Fees	-	564,903	\$564,903
Jet Fuel Tax			\$0
Jet Fuel Use Tax		2	\$2
Non sufficient Funds		492,372	\$492,372
Mandatory EFT Fees		1,545,297	\$1,545,297
TOTAL	\$3,566,423,179	\$6,696,142,158	\$10,262,565,336

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

Figures may not add to total due to rounding.

TABLE 9
DISTRIBUTION OF TRANSACTION PRIVILEGE, USE
AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2024

Net Regular to State General Fund	\$7,926,201,512
Net Estimated Payments to General Fund	19,358,170
Net to Cities	891,605,795
Net to Counties	1,444,758,030
Net to Education Fund	(4,410,780)
Net to Education Tax Extension	1,205,921,370
Net to Temporary Tax	(800,025)
Marijuana Excise Tax	176,622,976
911 Wireline/Excise, 911 Wireless, Infrastructure, Telecommunications Devices, Nursing Facility, Jet Fuel	138,806,482
TOTAL GROSS STATE COLLECTIONS	\$11,798,063,531

ADDITIONAL DISTRIBUTION FROM
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS
FISCAL YEAR 2024

Rio Nuevo	\$18,767,817 *
Sports and Tourism Authority	10,629,556
Tribal Community Colleges	524,853
Convention Center	25,498,550

* Includes reconciliations for FY2023 and an estimated June 2024 for Rio Nuevo.

Figures may not add to total due to rounding.

TABLE 10
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN APACHE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Utilities	\$21,437,251	-0.4%	\$1,071,863
Communications	11,592,798	3.0%	579,640
Publishing	24,501	-12.6%	1,225
Restaurants and Bars	21,122,282	-6.4%	1,056,114
Rentals of Personal Property	14,307,500	-1.5%	715,375
Contracting (All)	54,666,250	-9.8%	2,733,312
Retail	161,944,596	-26.6%	8,097,230
Remote Seller/Marketplace Facilitator	55,419,627	16.4%	2,770,981
Hotel/Motel and Online Lodging Marketplace	16,554,092	-0.4%	910,475
Use Tax	77,859,018	-31.0%	3,892,951
Other Taxable Activities	25,195,216	28.9%	983,845
TOTAL	\$460,123,132	-16.0%	\$22,813,011

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Utilities	21	22	24
Communications	110	110	120
Publishing	15	13	14
Restaurants and Bars	62	68	76
Rentals of Personal Property	381	467	481
Contracting (All)	234	236	234
Retail	3,281	3,211	3,123
Remote Seller/Marketplace Facilitator	3,626	4,800	4,514
Hotel/Motel and Online Lodging Marketplace	53	60	66
Use Tax	1,445	1,606	1,486
Other Taxable Activities	39	57	64
TOTAL	9,267	10,650	10,202

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

TABLE 11
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN COCHISE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Utilities	\$235,851,139	2.1%	\$11,792,557
Communications	25,470,668	20.0%	1,273,533
Publishing	647,383	-5.2%	32,369
Job Printing	794,839	7.5%	39,742
Restaurants and Bars	209,316,584	2.8%	10,465,829
Amusements	7,237,308	-2.1%	361,865
Rentals of Personal Property	34,260,497	-1.3%	1,713,025
Contracting (All)	210,140,631	21.6%	10,507,032
Retail	1,199,469,363	-0.4%	59,973,468
Remote Seller/Marketplace Facilitator	206,093,409	13.5%	10,304,670
MRRA	7,981,855	89.7%	399,093
Hotel/Motel and Online Lodging Marketplace	51,103,250	-0.1%	2,810,679
Use Tax	112,795,005	-15.2%	5,639,750
Other Taxable Activities	1,396,076	-82.6%	71,871
TOTAL	\$2,302,558,007	2.1%	\$115,385,484

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Utilities	48	43	42
Communications	188	178	191
Publishing	26	19	24
Job Printing	17	18	17
Restaurants and Bars	329	322	317
Amusements	50	55	57
Rentals of Personal Property	717	864	875
Contracting (All)	463	475	474
Retail	6,276	6,255	6,155
Remote Seller/Marketplace Facilitator	4,139	5,732	6,864
MRRA	80	74	83
Hotel/Motel and Online Lodging Marketplace	154	162	178
Use Tax	2,349	2,749	2,538
Other Taxable Activities	20	19	21
TOTAL	14,856	16,965	17,836

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

Figures may not add to total due to rounding.

TABLE 12
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN COCONINO COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Utilities	\$228,075,305	3.4%	\$11,403,765
Communications	32,988,379	19.2%	1,649,419
Publishing	704,024	-52.3%	35,201
Job Printing	2,947,028	-9.1%	147,351
Restaurants and Bars	734,471,150	5.3%	36,723,557
Amusements	178,066,039	12.1%	8,903,302
Rentals of Personal Property	136,384,154	7.9%	6,819,208
Contracting (All)	569,680,108	17.3%	28,484,005
Retail	1,982,414,733	5.7%	99,120,737
Remote Seller/Marketplace Facilitator	231,251,747	11.5%	11,562,587
MRRA	5,286,417	19.1%	264,321
Hotel/Motel and Online Lodging Marketplace	659,649,340	5.5%	36,280,714
Use Tax	98,174,816	-33.6%	4,908,741
Other Taxable Activities	10,148,680	-81.5%	387,701
TOTAL	\$4,870,241,920	5.0%	\$246,690,610

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Utilities	46	47	38
Communications	227	240	245
Publishing	22	21	27
Job Printing	39	32	25
Restaurants and Bars	572	571	573
Amusements	108	116	106
Rentals of Personal Property	1,021	1,183	1,279
Contracting (All)	910	865	930
Retail	8,022	7,902	7,744
Remote Seller/Marketplace Facilitator	5,295	7,156	7,439
MRRA	80	88	79
Hotel/Motel and Online Lodging Marketplace	638	813	1,059
Use Tax	2,884	3,229	3,047
Other Taxable Activities	31	41	51
TOTAL	19,895	22,304	22,642

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

Figures may not add to total due to rounding.

TABLE 13
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN GILA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Utilities	\$124,393,102	5.4%	\$6,219,655
Communications	11,091,685	25.0%	554,584
Publishing	154,437	-2.0%	7,722
Job Printing	371,376	49.0%	18,569
Restaurants and Bars	119,009,884	4.9%	5,950,494
Amusements	3,436,915	-17.7%	171,846
Rentals of Personal Property	22,617,527	1.6%	1,130,876
Contracting (All)	90,698,270	4.2%	4,534,913
Retail	508,469,649	5.2%	25,423,482
Remote Seller/Marketplace Facilitator	80,049,443	12.8%	4,002,472
MRRA	968,367	-72.1%	48,418
Hotel/Motel and Online Lodging Marketplace	37,039,048	-2.2%	2,037,148
Use Tax	36,997,316	-2.3%	1,849,866
Other Taxable Activities	54,880,586	38.5%	1,377,878
TOTAL	\$1,090,177,604	6.1%	\$53,327,924

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Utilities	34	32	27
Communications	148	153	161
Publishing	15	13	14
Job Printing	16	14	12
Restaurants and Bars	194	179	172
Amusements	29	27	27
Rentals of Personal Property	499	637	658
Contracting (All)	371	360	356
Retail	4,441	4,413	4,296
Remote Seller/Marketplace Facilitator	3,841	5,154	5,577
MRRA	40	49	47
Hotel/Motel and Online Lodging Marketplace	101	128	142
Use Tax	1,688	1,911	1,790
Other Taxable Activities	10	13	15
TOTAL	11,427	13,083	13,294

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

Figures may not add to total due to rounding.

TABLE 14
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN GRAHAM COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Utilities	\$54,648,214	6.7%	\$2,732,411
Communications	9,313,861	50.7%	465,693
Restaurants and Bars	60,855,267	11.2%	3,042,763
Rentals of Personal Property	17,184,483	-21.4%	859,224
Contracting (All)	40,657,855	10.0%	2,032,893
Retail	449,234,606	2.7%	22,461,730
Remote Seller/Marketplace Facilitator	53,858,673	20.6%	2,692,934
Hotel/Motel and Online Lodging Marketplace	14,561,416	13.5%	800,878
Use Tax	51,096,002	59.9%	2,554,800
Other Taxable Activities	41,854,542	NA	1,102,126
TOTAL	\$793,264,919	0.2%	\$38,745,452

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Utilities	12	10	9
Communications	126	131	133
Restaurants and Bars	73	70	75
Rentals of Personal Property	407	492	529
Contracting (All)	152	141	165
Retail	3,308	3,234	3,174
Remote Seller/Marketplace Facilitator	3,121	4,202	4,794
Hotel/Motel and Online Lodging Marketplace	20	20	20
Use Tax	1,367	1,568	1,432
Other Taxable Activities	34	58	58
TOTAL	8,620	9,926	10,389

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

Figures may not add to total due to rounding.

TABLE 15
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN GREENLEE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Communications	\$2,236,315	12.8%	\$111,816
Restaurants and Bars	10,491,667	6.2%	524,584
Rentals of Personal Property	10,157,914	34.8%	507,896
Contracting (All)	13,131,130	-26.7%	656,557
Retail	223,169,732	-41.7%	11,158,487
Remote Seller/Marketplace Facilitator	14,645,510	18.4%	732,276
Hotel/Motel and Online Lodging Marketplace	3,016,577	7.0%	165,912
Use Tax	76,932,419	-24.1%	3,846,621
Other Taxable Activities	226,713,927	NA	6,035,008
TOTAL	\$580,495,191	137.1%	\$23,739,154

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Communications	58	64	68
Restaurants and Bars	25	29	27
Rentals of Personal Property	186	209	234
Contracting (All)	55	58	57
Retail	1,684	1,681	1,661
Remote Seller/Marketplace Facilitator	1,914	2,513	2,929
Hotel/Motel and Online Lodging Marketplace	17	16	17
Use Tax	712	819	739
Other Taxable Activities	36	37	38
TOTAL	4,687	5,426	5,770

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

Figures may not add to total due to rounding.

TABLE 16
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN LA PAZ COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME FROM FY 2023	% CHANGE	COLLECTIONS
Utilities	\$35,401,245	6.9%	\$1,770,062
Communications	3,975,121	12.3%	198,756
Restaurants and Bars	64,397,528	-0.2%	3,219,876
Rentals of Personal Property	8,848,029	13.0%	442,401
Contracting (All)	70,935,030	15.5%	3,546,751
Retail	216,113,684	0.0%	10,805,684
Remote Seller/Marketplace Facilitator	34,188,131	13.1%	1,709,407
Hotel/Motel and Online Lodging Marketplace	17,254,267	2.3%	948,985
Use Tax	33,932,672	11.8%	1,696,634
Other Taxable Activities	2,432,849	27.9%	124,452
TOTAL	\$487,478,556	4.6%	\$24,463,008

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Utilities	21	21	24
Communications	93	95	102
Restaurants and Bars	98	102	99
Rentals of Personal Property	320	383	403
Contracting (All)	161	187	196
Retail	3,126	3,065	2,992
Remote Seller/Marketplace Facilitator	2,933	3,993	3,918
Hotel/Motel and Online Lodging Marketplace	87	91	87
Use Tax	1,192	1,362	1,237
Other Taxable Activities	34	55	59
TOTAL	8,065	9,354	9,117

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

Figures may not add to total due to rounding.

TABLE 17
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN MARICOPA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Nonmetal Mining	\$154,286,839	14.1%	\$4,821,464
Utilities	8,350,127,071	9.4%	417,506,354
Communications	994,398,556	14.7%	49,719,928
Publishing	19,832,405	59.0%	991,620
Job Printing	204,358,095	1.8%	10,217,905
Restaurants and Bars	15,719,129,679	2.1%	785,956,484
Amusements	1,948,598,234	4.8%	97,429,912
Rentals of Personal Property	5,861,581,944	-10.0%	293,079,097
Contracting (All)	18,203,514,398	12.5%	910,175,720
Retail	73,159,952,673	4.2%	3,657,997,634
Remote Seller/Marketplace Facilitator	9,125,713,108	10.8%	183,257,109
MRRA	194,939,948	7.2%	9,746,997
Hotel/Motel and Online Lodging Marketplace	3,331,947,428	-1.4%	456,285,655
Use Tax	5,557,116,056	-30.0%	277,855,803
Other Taxable Activities	37,384,353	NA	4,174,219
TOTAL	\$142,862,880,785	2.2%	\$7,159,215,900

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Nonmetal Mining	68	56	54
Utilities	170	185	167
Communications	723	688	705
Publishing	176	138	125
Job Printing	663	612	597
Restaurants and Bars	8,128	8,402	8,729
Amusements	855	877	900
Rentals of Personal Property	4,575	4,929	5,247
Contracting (All)	7,067	6,653	6,488
Retail	55,405	54,371	54,845
Remote Seller/Marketplace Facilitator	8,893	12,149	12,461
MRRA	318	348	335
Hotel/Motel and Online Lodging Marketplace	2,220	3,465	4,020
Use Tax	14,124	14,839	14,782
Other Taxable Activities	251	425	471
TOTAL	103,636	108,137	109,926

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

Figures may not add to total due to rounding.

TABLE 18
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN MOHAVE COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Nonmetal Mining	\$17,588,337	-6.1%	\$549,636
Utilities	423,915,254	-1.3%	21,195,763
Communications	32,678,396	8.7%	1,633,920
Publishing	430,941	-24.7%	21,547
Job Printing	2,038,589	11.5%	101,929
Restaurants and Bars	511,040,319	3.2%	25,552,016
Amusements	25,935,062	45.6%	1,296,753
Rentals of Personal Property	113,108,490	10.2%	5,655,424
Contracting (All)	619,225,849	25.4%	30,961,292
Retail	2,782,280,422	-0.2%	139,114,021
Remote Seller/Marketplace Facilitator	381,768,522	16.5%	19,088,426
MRRA	5,042,321	-20.7%	252,116
Hotel/Motel and Online Lodging Marketplace	139,782,882	0.4%	7,688,058
Use Tax	287,472,315	7.3%	14,373,616
Other Taxable Activities	5,478,440	NA	166,067
TOTAL	\$5,347,786,139	3.9%	\$267,650,585

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Nonmetal Mining	19	21	19
Utilities	56	58	55
Communications	195	214	220
Publishing	23	18	19
Job Printing	28	32	28
Restaurants and Bars	473	490	488
Amusements	63	63	68
Rentals of Personal Property	945	1,139	1,175
Contracting (All)	861	858	862
Retail	8,210	8,013	8,012
Remote Seller/Marketplace Facilitator	4,890	6,833	7,412
MRRA	52	60	52
Hotel/Motel and Online Lodging Marketplace	415	520	655
Use Tax	3,156	3,555	3,386
Other Taxable Activities	16	27	36
TOTAL	19,402	21,901	22,487

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

Figures may not add to total due to rounding.

TABLE 19
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN NAVAJO COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Utilities	\$133,700,898	0.5%	\$6,685,045
Communications	22,768,392	2.5%	1,138,420
Publishing	188,069	-9.8%	9,403
Job Printing	1,134,633	0.3%	56,732
Restaurants and Bars	194,934,606	3.8%	9,746,730
Amusements	9,396,675	16.4%	469,834
Rentals of Personal Property	46,329,618	-8.6%	2,316,481
Contracting (All)	218,080,827	-2.8%	10,904,041
Retail	965,062,056	-7.9%	48,253,103
Remote Seller/Marketplace Facilitator	137,337,632	13.0%	6,866,882
MRRA	3,090,459	8.7%	154,523
Hotel/Motel and Online Lodging Marketplace	79,551,973	3.1%	4,375,359
Use Tax	80,755,764	-12.7%	4,037,788
Other Taxable Activities	7,180,893	-67.9%	275,131
TOTAL	\$1,899,512,493	-4.6%	\$95,289,471

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Utilities	34	36	35
Communications	146	157	162
Publishing	21	13	15
Job Printing	22	22	20
Restaurants and Bars	226	228	247
Amusements	21	25	27
Rentals of Personal Property	658	805	834
Contracting (All)	471	481	488
Retail	5,386	5,298	5,233
Remote Seller/Marketplace Facilitator	4,621	6,088	6,300
MRRA	45	54	46
Hotel/Motel and Online Lodging Marketplace	196	243	289
Use Tax	1,980	2,299	2,170
Other Taxable Activities	20	20	22
TOTAL	13,847	15,769	15,888

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

Figures may not add to total due to rounding.

TABLE 20
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN PIMA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Nonmetal mining	\$16,879,232	2.2%	\$527,476
Utilities	1,931,277,926	32.3%	96,563,896
Communications	188,538,712	11.9%	9,426,936
Publishing	15,329,392	-8.0%	766,470
Job Printing	29,817,810	-0.2%	1,490,891
Restaurants and Bars	2,801,344,416	4.7%	140,067,221
Amusements	157,808,051	13.8%	7,890,403
Rentals of Personal Property	717,220,444	-8.8%	35,861,022
Contracting (All)	2,252,929,253	8.5%	112,646,463
Retail	12,917,080,884	3.0%	645,854,044
Remote Seller/Marketplace Facilitator	1,691,190,229	9.3%	84,559,511
MRRA	35,117,694	0.9%	1,755,884
Hotel/Motel and Online Lodging Marketplace	580,797,829	1.4%	31,943,881
Use Tax	747,775,751	-21.9%	37,388,788
Other Taxable Activities	183,950,947	-60.0%	5,873,895
TOTAL	\$24,267,058,571	3.4%	\$1,212,616,780

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Nonmetal mining	21	15	18
Utilities	103	95	96
Communications	366	348	379
Publishing	61	61	69
Job Printing	123	117	111
Restaurants and Bars	1,799	1,834	1,884
Amusements	240	229	227
Rentals of Personal Property	1,863	2,164	2,274
Contracting (All)	2,162	2,065	2,020
Retail	18,927	18,684	18,557
Remote Seller/Marketplace Facilitator	7,238	9,926	9,487
MRRA	150	167	158
Hotel/Motel and Online Lodging Marketplace	517	663	832
Use Tax	5,610	6,241	6,079
Other Taxable Activities	48	78	101
TOTAL	39,228	42,687	42,292

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

Figures may not add to total due to rounding.

TABLE 21
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN PINAL COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Nonmetal mining	\$36,332,913	37.4%	\$1,135,404
Utilities	670,904,891	7.2%	33,545,245
Communications	73,930,433	26.0%	3,696,522
Publishing	781,760	-5.7%	39,088
Job Printing	1,681,596	75.8%	84,080
Restaurants and Bars	656,282,113	7.6%	32,814,106
Amusements	53,728,275	-12.3%	2,686,414
Rentals of Personal Property	180,489,584	11.2%	9,024,479
Contracting (All)	2,328,071,881	14.3%	116,403,594
Retail	2,968,477,811	5.5%	148,423,891
Remote Seller/Marketplace Facilitator	732,931,376	12.7%	36,646,569
MRRA	13,906,988	11.5%	695,349
Hotel/Motel and Online Lodging Marketplace	58,672,321	-2.7%	3,226,978
Use Tax	416,939,028	6.5%	20,846,951
Other Taxable Activities	-7,280,992	NA	-102,762
TOTAL	\$8,185,849,977	8.1%	\$409,165,906

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY2022	FY2023	FY2024
Nonmetal mining	24	27	22
Utilities	72	74	67
Communications	259	254	266
Publishing	25	28	28
Job Printing	30	31	33
Restaurants and Bars	524	552	565
Amusements	98	105	106
Rentals of Personal Property	1,029	1,232	1,295
Contracting (All)	1,425	1,447	1,471
Retail	9,411	9,393	9,487
Remote Seller/Marketplace Facilitator	5,492	7,591	8,090
MRRA	134	147	137
Hotel/Motel and Online Lodging Marketplace	144	159	183
Use Tax	3,199	3,717	3,627
Other Taxable Activities	23	29	42
TOTAL	21,889	24,786	25,419

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

Figures may not add to total due to rounding.

TABLE 22
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN SANTA CRUZ COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Utilities	\$71,717,109	9.6%	\$3,585,855
Communications	9,204,931	5.9%	460,247
Restaurants and Bars	92,288,746	8.5%	4,614,437
Amusements	4,718,186	-1.9%	235,909
Rentals of Personal Property	16,740,163	-5.6%	837,008
Contracting (All)	148,794,959	24.8%	7,439,748
Retail	498,968,038	8.5%	24,948,402
Remote Seller/Marketplace Facilitator	112,305,773	16.9%	5,615,289
MRRA	829,457	-50.3%	41,473
Hotel/Motel and Online Lodging Marketplace	20,665,186	0.7%	1,136,585
Use Tax	53,306,343	26.9%	2,665,317
Other Taxable Activities	359,835	-79.9%	19,172
TOTAL	\$1,029,898,726	11.6%	\$51,599,443

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Utilities	14	13	17
Communications	135	139	152
Restaurants and Bars	125	129	132
Amusements	19	18	17
Rentals of Personal Property	440	540	582
Contracting (All)	280	310	308
Retail	4,432	4,420	4,372
Remote Seller/Marketplace Facilitator	3,419	4,716	5,584
MRRA	36	41	36
Hotel/Motel and Online Lodging Marketplace	56	56	66
Use Tax	1,658	1,902	1,767
Other Taxable Activities	38	35	36
TOTAL	10,652	12,319	13,069

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

Figures may not add to total due to rounding.

TABLE 23
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN YAVAPAI COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Nonmetal mining	\$29,110,247	-17.2%	\$909,695
Utilities	399,672,682	115.9%	19,983,634
Communications	51,013,266	15.6%	2,550,663
Publishing	1,780,623	-4.4%	89,031
Job Printing	3,196,469	-4.6%	159,823
Restaurants and Bars	638,940,541	5.6%	31,947,027
Amusements	54,397,590	7.0%	2,719,879
Rentals of Personal Property	128,477,167	4.6%	6,423,858
Contracting (All)	967,889,557	10.2%	48,394,478
Retail	3,063,433,844	3.3%	153,171,692
Remote Seller/Marketplace Facilitator	491,131,261	14.5%	24,556,563
MRRA	6,806,966	-4.0%	340,348
Hotel/Motel and Online Lodging Marketplace	421,994,955	9.2%	23,209,723
Use Tax	266,010,641	10.8%	13,300,532
Other Taxable Activities	79,485,493	-24.1%	2,302,650
TOTAL	\$6,603,341,301	9.0%	\$330,059,598

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Nonmetal mining	24	22	20
Utilities	76	70	64
Communications	257	271	259
Publishing	31	26	29
Job Printing	58	55	43
Restaurants and Bars	650	672	693
Amusements	115	112	115
Rentals of Personal Property	1,089	1,287	1,373
Contracting (All)	1,348	1,339	1,333
Retail	10,360	10,141	10,136
Remote Seller/Marketplace Facilitator	5,017	7,005	7,920
MRRA	122	114	110
Hotel/Motel and Online Lodging Marketplace	595	766	852
Use Tax	3,312	3,716	3,520
Other Taxable Activities	51	34	43
TOTAL	23,105	25,630	26,510

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

Figures may not add to total due to rounding.

TABLE 24
TRANSACTION PRIVILEGE, USE AND SEVERANCE TAX COLLECTIONS (1)
IN YUMA COUNTY FOR THE PERIOD BEGINNING
JULY 1, 2023 AND ENDING JUNE 30, 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	CALCULATED NET TAXABLE INCOME	% CHANGE FROM FY 2023	COLLECTIONS
Utilities	\$289,954,454	4.6%	\$14,497,723
Communications	34,395,863	28.6%	1,719,793
Publishing	1,276,102	-7.3%	63,805
Job Printing	830,283	-8.0%	41,514
Restaurants and Bars	469,024,905	2.8%	23,451,245
Amusements	17,886,559	-6.6%	894,328
Rentals of Personal Property	116,519,208	0.9%	5,825,960
Contracting (All)	462,146,405	-3.1%	23,107,320
Retail	2,363,589,889	3.2%	118,179,494
Remote Seller/Marketplace Facilitator	265,716,309	16.4%	13,285,815
MRRA	4,727,118	69.5%	236,356
Hotel/Motel and Online Lodging Marketplace	78,651,232	-11.8%	4,325,818
Use Tax	141,266,688	-16.1%	7,063,334
Other Taxable Activities	6,800,560	-44.2%	294,493
TOTAL	\$4,252,785,574	2.1%	\$212,987,000

NUMBER OF ACCOUNTS
FISCAL YEAR 2022 THROUGH FISCAL YEAR 2024

TAXABLE ACTIVITIES AND BUSINESS CLASSIFICATIONS	FY 2022	FY 2023	FY 2024
Utilities	39	35	37
Communications	223	217	219
Publications	21	22	22
Job Printing	20	21	19
Restaurants and Bars	412	430	441
Amusement	41	43	44
Rentals of Personal Property	843	1,014	1,057
Contracting (All)	587	585	581
Retail	6,903	6,832	6,730
Remote Seller/Marketplace Facilitator	4,427	6,063	7,030
MRRA	53	55	56
Hotel/Motel and Online Lodging Marketplace	98	109	105
Use Tax	2,663	2,981	2,787
Other Taxable Activities	37	29	33
TOTAL	16,367	18,436	19,161

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

Figures may not add to total due to rounding.

TABLE 25
STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX
DISTRIBUTION TO COUNTIES
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024

COUNTY	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	% CHANGE
						FROM FY 2023
Apache	\$6,054,053	\$7,130,135	\$7,399,176	\$7,775,662	\$7,786,171	0.1%
Coconino	24,581,689	28,439,884	33,487,474	34,983,938	33,678,990	-3.7%
Cochise	15,355,263	18,156,400	18,380,973	19,477,273	22,744,835	16.8%
Gila	6,269,772	7,637,869	8,402,759	8,652,181	9,093,894	5.1%
Graham	4,453,131	5,416,513	6,512,164	6,475,997	6,515,349	0.6%
Greenlee	5,253,654	7,614,602	9,117,604	6,032,153	5,791,979	-4.0%
La Paz	2,568,454	2,903,167	3,277,482	3,625,646	3,677,565	1.4%
Maricopa	617,116,103	715,003,547	859,040,369	919,401,833	951,221,814	3.5%
Mohave	26,612,327	31,943,651	35,702,150	37,707,191	38,879,607	3.1%
Navajo	13,202,606	14,903,338	16,133,927	16,940,540	16,988,147	0.3%
Pima	129,774,382	150,314,491	170,936,518	180,899,457	186,923,482	3.3%
Pinal	39,926,552	47,645,567	57,482,627	63,152,370	66,202,951	4.8%
Santa Cruz	5,521,015	6,804,389	7,003,958	7,636,241	8,096,387	6.0%
Yavapai	33,599,491	40,603,405	47,789,635	49,775,708	52,430,389	5.3%
Yuma	24,697,053	28,783,168	31,719,698	33,643,247	34,726,470	3.2%
TOTAL	\$954,985,547	\$1,113,300,127	\$1,312,386,516	\$1,396,179,438	\$1,444,758,030	3.5%

Figures may not add to totals due to rounding.

TABLE 26
STATE TRANSACTION PRIVILEGE AND SEVERANCE TAX DISTRIBUTION TO MUNICIPALITIES
FISCAL YEAR 2024

CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL	CITIES	AMOUNT	COUNTY TOTAL
APACHE			Thatcher	\$823,164	\$2,828,094	Tempe	\$28,128,266		Kearny	\$268,468	
Eagar	\$666,724		GREENLEE			Tolleson	\$1,093,578		Mammoth	\$167,880	
Springerville	\$260,864		Clifton	\$568,135		Wickenburg	\$1,200,362		Maricopa	\$10,106,123	
St. Johns	\$512,375	\$1,439,964	Duncan	\$100,702	\$668,837	Youngtown	\$1,056,072	\$640,361,019	Superior	\$377,151	\$35,022,696
COCHISE			LA PAZ			MOHAVE			SANTA CRUZ		
Benson	\$807,299		Parker	\$507,894		Bullhead City	\$6,489,323		Nogales	\$2,991,662	
Bisbee	\$756,667		Quartzsite	\$357,377	\$865,271	Colorado City	\$387,429		Patagonia	\$120,053	\$3,111,715
Douglas	\$2,341,091		MARICOPA			Kingman	\$5,287,521		YAVAPAI		
Huachuca	\$243,224		Avondale	\$13,860,784		Lake Havasu	\$8,903,135	\$21,067,407	Camp Verde	\$1,875,381	
Sierra Vista	\$6,842,852		Buckeye	\$16,023,548		NAVAJO			Chino Valley	\$2,066,470	
Tombstone	\$198,172		Carefree	\$555,767		Holbrook	\$732,273		Clarkdale	\$733,049	
Willcox	\$483,692	\$11,672,997	Cave Creek	\$776,506		Pinetop-	\$628,186		Cottonwood	\$1,961,470	
COCONINO			Chandler	\$42,363,408		Show Low	\$1,821,863		Dewey-	\$677,775	
Flagstaff	\$11,447,923		El Mirage	\$5,427,436		Snowflake	\$988,199		Jerome	\$70,072	
Fredonia	\$198,009		Fountain Hills	\$3,586,141		Taylor	\$638,647		Prescott	\$7,194,088	
Page	\$1,109,355		Gila Bend	\$282,642		Winslow	\$1,313,522	\$6,122,689	Prescott Valley	\$7,427,863	
Tusayan	\$88,568		Gilbert	\$41,573,584		PIMA			Sedona	\$1,477,844	\$23,484,012
Williams	\$515,162	\$13,359,017	Glendale	\$38,096,003		Marana	\$8,487,989		YUMA		
GILA			Goodyear	\$16,030,191		Oro Valley	\$7,281,900		San Luis	\$5,404,857	
Globe	\$1,089,590		Guadalupe	\$796,590		Sahuarita	\$5,389,924		Somerton	\$2,193,468	
Hayden	\$77,981		Litchfield Park	\$1,049,420		South Tucson	\$684,354		Wellton	\$381,643	
Miami	\$231,945		Mesa	\$77,354,514		Tucson	\$82,518,826	\$104,362,994	Yuma	\$14,913,219	\$22,893,186
Payson	\$2,515,350		Paradise Valley	\$1,899,770		PINAL					
Star Valley	\$383,707		Peoria	\$29,902,735		Apache	\$6,076,081				
Winkelman	\$44,323	\$4,342,897	Phoenix	\$248,433,423		Casa Grande	\$9,133,560				
GRAHAM			Queen Creek	\$10,797,747		Coolidge	\$2,566,383				
Pima	\$451,275		Scottsdale	\$36,692,587		Eloy	\$2,609,964				
Safford	\$1,553,655		Surprise	\$23,379,945		Florence	\$3,717,086				
									TOTAL	\$891,602,795	\$891,602,795

City Distributions are based on relative population.

Figures may not add to total due to rounding.

TABLE 27
MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM COLLECTIONS BY CITY
FISCAL YEAR 2024

CITY	RATE *		CITY	RATE *		CITY	RATE *		CITY	RATE *	
	(PERCENT)	COLLECTIONS		(PERCENT)	COLLECTIONS		(PERCENT)	COLLECTIONS		(PERCENT)	COLLECTIONS
Apache Junction	2.40	\$ 30,649,579	Flagstaff	2.281	\$ 81,359,531	Nogales	2.00	\$ 15,739,720	Snowflake	3.00	\$ 3,487,495
Avondale	2.50	\$ 86,817,637	Florence	2.00	\$ 10,369,373	Oro Valley	2.50	\$ 30,571,914	Somerton	3.30	\$ 3,864,149
Benson	3.50	\$ 7,568,656	Fountain Hills	2.90	\$ 20,559,929	Page	3.00	\$ 16,443,353	South Tucson	5.00	\$ 4,407,612
Bisbee	3.50	\$ 4,361,156	Fredonia	4.00	\$ 720,532	Paradise Valley	2.50	\$ 34,966,601	Springerville	3.00	\$ 2,681,511
Buckeye	3.00	\$ 85,303,910	Gila Bend	3.50	\$ 3,710,168	Parker	2.00	\$ 2,478,646	Star Valley	2.00	\$ 618,042
Bullhead City	2.00	\$ 21,881,542	Gilbert	1.50	\$ 157,413,453	Patagonia	3.00	\$ 1,163,885	Superior	4.00	\$ 991,699
Camp Verde	3.65	\$ 7,999,386	Glendale	2.90	\$ 285,056,252	Payson	3.88	\$ 17,324,876	Surprise	2.20	\$ 134,410,959
Carefree	3.00	\$ 6,310,746	Globe	3.30	\$ 9,416,696	Peoria	1.80	\$ 132,674,412	Taylor	3.00	\$ 4,415,611
Casa Grande	2.00	\$ 62,803,892	Goodyear	2.50	\$ 148,739,280	Phoenix	2.30	\$ 1,425,912,464	Tempe	1.80	\$ 223,551,304
Cave Creek	3.00	\$ 13,205,783	Guadalupe	4.00	\$ 3,095,108	Pima	2.00	\$ 1,026,364	Thatcher	2.50	\$ 5,624,462
Chandler	1.50	\$ 208,346,793	Hayden	3.00	\$ 25,618	Pinetop-Lakeside	3.00	\$ 7,451,289	Tolleson	2.50	\$ 50,535,826
Chino Valley	4.00	\$ 11,678,452	Holbrook	3.00	\$ 4,497,506	Prescott	2.00	\$ 53,461,161	Tombstone	3.50	\$ 1,635,801
Clarkdale	3.50	\$ 3,235,777	Huachuca City	1.90	\$ 434,988	Prescott Valley	2.83	\$ 40,284,950	Tucson	2.60	\$ 476,538,460
Clifton	3.00	\$ 1,264,563	Jerome	3.50	\$ 1,369,360	Quartzsite	2.50	\$ 2,414,207	Tusayan	2.00	\$ 3,113,249
Colorado City	3.00	\$ 2,112,088	Kearny	4.00	\$ 808,090	Queen Creek	2.25	\$ 101,625,316	Wellton	3.50	\$ 1,631,970
Coolidge	3.00	\$ 13,058,922	Kingman	2.50	\$ 30,858,684	Safford	2.50	\$ 10,177,073	Wickenburg	2.20	\$ 11,211,198
Cottonwood	3.50	\$ 26,119,077	Lake Havasu City	2.00	\$ 39,840,824	Sahuarita	2.00	\$ 14,695,897	Willcox	3.00	\$ 4,071,078
Dewey-Humboldt	2.00	\$ 1,240,719	Litchfield Park	2.80	\$ 12,226,267	St. Johns	3.00	\$ 1,331,351	Williams	3.50	\$ 10,463,709
Douglas	3.80	\$ 11,399,833	Mammoth	4.00	\$ 487,750	San Luis	4.00	\$ 15,798,574	Winkelman	3.50	\$ 154,836
Duncan	2.00	\$ 224,806	Marana	2.50	\$ 70,963,052	Scottsdale	1.75	\$ 343,459,451	Winslow	3.00	\$ 7,858,616
Eagar	3.00	\$ 1,705,536	Maricopa	2.00	\$ 37,713,778	Sedona	3.50	\$ 42,618,246	Youngtown	3.00	\$ 3,332,374
El Mirage	3.00	\$ 19,763,226	Mesa	2.00	\$ 338,839,628	Show Low	2.00	\$ 20,679,373	Yuma	1.70	\$ 67,332,619
Eloy	3.00	\$ 11,103,323	Miami	2.50	\$ 871,189	Sierra Vista	1.95	\$ 27,453,194			
									TOTAL		\$ 5,279,217,350

* Rate shown is the rate charged on Retail transactions for June 2024

Current rates, are located here: <https://azdor.gov/business/transaction-privilege-tax/tax-rate-table>

Figures may not add to total due to rounding.

TABLE 28
MUNICIPAL PRIVILEGE TAX COLLECTION PROGRAM
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024

FISCAL YEAR	TOTAL COLLECTIONS	NUMBER OF CITIES IN PROGRAM
2020	\$3,487,921,757	91
2021	\$3,947,721,368	91
2022	\$4,652,541,759	91
2023	\$5,077,959,873 (1)	91
2024	\$5,279,217,350	91

(1) Revised figure

TABLE 29
INCOME TAX COLLECTIONS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024

SOURCE	FY 2020	FY 2021	FY 2022	FY 2023	PERCENT OF NET COLLECTIONS IN	
					FY 2024	FY 2024
<u>Withheld from Wages</u>						
Gross Revenue	\$4,894,243,319	\$5,287,037,800	\$5,946,826,352	\$5,720,143,191	\$5,321,689,026	
Refunds and Charge-offs	(\$10,233,101)	(\$11,552,522)	(\$14,555,360)	(\$59,107,609)	(\$16,266,984)	
NET	\$4,884,010,218	\$5,275,485,278	\$5,932,270,992	\$5,661,035,582	\$5,305,422,042	84.0%
<u>Individuals & Fiduciaries</u>						
Gross Revenue	\$1,136,238,014	\$3,012,702,158	\$3,319,717,986	\$2,086,693,913	\$1,561,942,729	
Regular Refunds and Charge-offs	(\$1,488,702,703)	(\$1,753,585,776)	(\$1,720,390,978)	(\$2,506,583,926)	(\$2,020,347,572)	
Arizona Families Tax Rebate (1)	--	--	--	--	(\$273,550,100)	
NET	(\$352,464,689)	\$1,259,116,382	\$1,599,327,008	(\$419,890,012)	(\$731,954,943)	-11.6%
<u>Corporations</u>						
Gross Revenue	\$611,946,618	\$944,871,950	\$1,287,316,147	\$1,968,948,301	\$1,971,396,886	
Refunds and Charge-offs	(\$100,064,636)	(\$97,851,150)	(\$123,847,274)	(\$162,636,947)	(\$226,575,211)	
NET	\$511,881,981	\$847,020,800	\$1,163,468,873	\$1,806,311,354	\$1,744,821,675	27.6%
Subtotal Net Collections	\$5,043,427,510	\$7,381,622,460	\$8,695,066,873	\$7,047,456,924	\$6,318,288,774	100.0%
Less distributions for:						
Urban Revenue Sharing	\$737,561,182	\$828,492,858	\$756,388,291	\$1,106,958,676	\$1,564,819,794	
Child Abuse Prevention	199,313	338,667	289,073	269,622	208,602	
Veterans' Donation Fund	131,728	202,413	189,045	181,618	163,216	
Solutions Teams Assigned to Schools	27,245	43,341	45,592	42,359	24,709	
Domestic Violence Shelter	162,267	244,703	186,256	177,097	137,180	
Special Olympics	70,471	125,817	104,456	103,737	82,418	
Wildlife Contributions	236,875	415,081	371,973	380,533	287,648	
Neighbors Helping Neighbors	25,225	63,057	47,305	51,358	41,490	
Clean Elections	1,560	120	895	0	0	
National Guard Relief Fund	2	0	0	0	0	
Spay/Neuter of Animals	146,319	240,152	218,942	214,527	176,062	
Sustainable State Parks and Road Fund	80,005	131,466	113,679	105,556	79,601	
I Did Not Pay Enough Fund	19,427	25,735	18,834	19,741	19,949	
Democratic Party	20,106	37,163	21,405	21,561	20,467	
Libertarian Party	1,279	1,049	1,520	1,403	797	
Republican Party	10,847	29,149	14,599	11,227	9,176	
Green Party	2,783	42	0	0	0	
Job Creation W/H Clearing Account (2)	15,500,000	15,500,000	15,500,000	15,500,000	10,500,000	
Subtotal Distributions	\$754,196,634	\$845,890,813	\$773,511,862	\$1,124,039,014	\$1,576,571,109	
NET REVENUE TO STATE						
GENERAL FUND	\$4,289,230,877	\$6,535,731,647	\$7,921,555,010	\$5,923,417,910	\$4,741,717,665	
WQARF Distribution	\$0	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	
Sports and Tourism Authority	\$9,810,694	\$8,915,094	\$9,081,842	\$10,454,404	\$7,688,980	
Use Tax on Income Tax Return (3)	\$0	(\$266)	\$0	(\$3,323)	(\$478)	

- (1) Pursuant to SB1734, Chapter 147, First Regular Session, 2023 a one time rebate was available to Arizona full-time resident filers that claimed at least one dependent tax credit on their tax year 2021 return and had at least \$1 in tax liability in tax years 2021, 2020 or 2019. The rebate was \$250 per dependent under 17 and \$100 per dependent over 17. The rebate was capped at \$750 for S, HOH and MFS filers, and \$1,500 for MFJ filers.
- (2) Pursuant to SB1723, Chapter 136, First Regular Session, 2023, the amount of withholding tax revenues to be transferred to the Job Creation Withholding Clearing Account in FY 2024 and later was reduced to \$10.5 million.
- (3) Pursuant to HB 2332, Chapter 128, First Regular Session, 2011, taxpayers are to declare their annual amount of use tax on their individual income tax return beginning with taxable year 2011. Pursuant to SB1214, Chapter 323, Second Regular Session, 2012, the provision was repealed retroactively to tax years beginning January 1, 2012. The use tax amount has been adjusted out of Individual Gross Revenue and is included in the Transaction Privilege, Use and Severance tables.

Figures may not add to total due to rounding.

TABLE 30
EXEMPTIONS, DEDUCTIONS AND CREDITS
TAX YEAR 2019 THROUGH TAX YEAR 2022

TAX YEAR	BLIND EXEMPTION	AGE 65 AND OVER EXEMPTION	STANDARD DEDUCTION			MAXIMUM PROPERTY TAX CREDIT	MAXIMUM FAMILY TAX CREDIT
			Single / Married filing Separate	Head of Household	Married filing Joint		
2019	\$1,500	\$2,100	\$12,200	\$18,350	\$24,400	\$502	\$240
2020	\$1,500	\$2,100	\$12,400	\$18,650	\$24,800	\$502	\$240
2021	\$1,500	\$2,100	\$12,550	\$18,800	\$25,100	\$502	\$240
2022	\$1,500	\$2,100	\$12,950	\$19,400	\$25,900	\$502	\$240

INCOME TAX CREDITS
TAX YEAR 2022

CREDIT	Individual Income		Small Business Income	
	CLAIMANTS	CREDITS	CLAIMANTS	CREDITS
Affordable Housing	0	\$0	0	\$0
Agricultural Pollution Control	**	**	0	\$0
Agricultural Water Conservation System	132	\$1,221,179	0	\$0
Commercial and Industrial Solar Energy	27	\$29,735	0	\$0
Contributions to Qualifying Charitable Organizations	183,689	\$79,777,538	--	--
Contributions to Qualifying Foster Organizations	41,472	\$26,386,773	--	--
Corporate Contributions to School Tuition Organizations (STOs)	934	\$27,574,738	19	\$270,767
Corporate Contributions to STOs for Disabled/Displaced Student:	22	\$305,595	**	**
Dependent Tax Credit	986,503	\$143,093,368	--	--
Donations to Military Family Relief Fund	2,938	\$932,089	--	--
Employing National Guard Members	0	\$0	**	**
Entity Level Income Tax Paid	15,062	\$283,267,808	222	\$1,619,654
Employment of TANF Recipients	0	\$0	--	--
Family Income Tax Credit	472,593	\$468,854	--	--
Healthy Forest Enterprises and Training	0	\$0	0	\$0
Healthy Forest Production	0	\$0	0	\$0
Income Taxes Paid to Other States	95,657	\$243,804,861	96	\$3,239,702
Increased Excise Taxes Paid	470,413	\$20,958,785	--	--
Investment in Qualified Small Business	290	\$1,193,778	**	**
Military Reuse Zone	0	\$0	--	--
New Employment Credit	11	163,254	0	0
Pollution Control Device	0	\$0	**	**
Private School Tuition Organization - Original	83,968	\$68,116,505	**	**
Private School Tuition Organization - Switcher	54,579	\$44,058,653	**	**
Property Tax	18,031	\$7,357,792	**	**
Public School Fees and Contributions	127,964	\$34,850,778	**	**
Qualified Facilities - Refundable	0	\$0	0	\$0
Renewable Energy Production	5	\$89,064	0	\$0
Research and Development	990	\$21,144,648	4	\$99,815
Research and Development - Refundable (1)	15	\$468,188	0	\$0
Research and Development for University Research	**	**	0	\$0
School Site Donation	11	\$15,135	0	\$0
Solar Energy Device	32,993	\$21,678,368	--	--
Solar Hot Water Heater and Plumbing Stub Outs	0	\$0	0	\$0
Total (2)	2,588,287	\$1,026,980,651	345	\$5,251,293

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

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

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

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

TABLE 31
RESIDENT INDIVIDUAL INCOME TAX LIABILITY
BY FEDERAL ADJUSTED GROSS INCOME
TAX YEAR 2022 (1)

FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	42,602	1.37%	\$413,725	0.01%
\$0.01 to \$1,999	48,149	1.55%	15,918	0.00%
\$2,000 to \$5,999	97,359	3.13%	15,741	0.00%
\$6,000 to \$9,999	118,158	3.80%	52,821	0.00%
\$10,000 to \$13,999	140,714	4.53%	352,801	0.01%
\$14,000 to \$19,999	208,029	6.70%	11,952,339	0.22%
\$20,000 to \$24,999	164,261	5.29%	24,893,205	0.46%
\$25,000 to \$29,999	168,002	5.41%	42,568,990	0.79%
\$30,000 to \$39,999	340,738	10.97%	143,114,194	2.64%
\$40,000 to \$49,999	284,900	9.17%	181,367,453	3.35%
\$50,000 to \$74,999	484,110	15.59%	476,062,982	8.79%
\$75,000 to \$99,999	303,680	9.78%	455,172,762	8.41%
\$100,000 to \$199,999	494,289	15.91%	1,357,918,235	25.08%
\$200,000 to \$499,999	172,126	5.54%	1,186,998,217	21.93%
\$500,000 to \$999,999	25,886	0.83%	455,832,358	8.42%
\$1,000,000 to \$4,999,999	11,491	0.37%	562,262,360	10.39%
\$5,000,000 and over	1,467	0.05%	514,583,179	9.51%
TOTAL	3,105,961	100.00%	\$5,413,577,280	100.00%

(1) This summary combines all liability reported on the Arizona Form 140, 140A and 140EZ
Individual Income tax returns for tax year 2022, filed from January 2023 forward.

TABLE 32
NONRESIDENT/PART YEAR RESIDENT INDIVIDUAL INCOME TAX
LIABILITY BY FEDERAL ADJUSTED GROSS INCOME
TAX YEAR 2022 (1)

ARIZONA PORTION OF FEDERAL ADJUSTED GROSS INCOME	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
Negative Income	77,817	18.18%	\$12,810,383	2.59%
\$0.01 to \$1,999	38,795	9.06%	459,915	0.09%
\$2,000 to \$5,999	50,571	11.81%	1,963,726	0.40%
\$6,000 to \$9,999	35,880	8.38%	2,476,573	0.50%
\$10,000 to \$13,999	27,953	6.53%	2,706,480	0.55%
\$14,000 to \$19,999	31,747	7.42%	5,431,748	1.10%
\$20,000 to \$24,999	20,768	4.85%	5,501,134	1.11%
\$25,000 to \$29,999	17,390	4.06%	6,207,569	1.25%
\$30,000 to \$39,999	26,560	6.20%	13,452,714	2.72%
\$40,000 to \$49,999	18,572	4.34%	13,520,184	2.73%
\$50,000 to \$74,999	28,311	6.61%	31,487,601	6.36%
\$75,000 to \$99,999	15,611	3.65%	27,016,670	5.45%
\$100,000 to \$199,999	22,937	5.36%	71,543,239	14.44%
\$200,000 to \$499,999	10,535	2.46%	78,054,632	15.76%
\$500,000 to \$999,999	2,636	0.62%	47,212,226	9.53%
\$1,000,000 to \$4,999,999	1,739	0.41%	89,663,548	18.10%
\$5,000,000 and over	246	0.06%	85,838,598	17.33%
TOTAL	428,068	100.00%	\$495,346,940	100.00%

(1) This summary combines all liability reported on the Arizona Form 140NR and 140PY
Individual Income tax returns for tax year 2022, filed from January 2023 forward.

TABLE 33
CORPORATE INCOME TAX
CORPORATE TAXPAYER BY SIZE OF TAX LIABILITY
TAX YEAR 2021 (1)

CORPORATE TAX LIABILITY	# OF FILERS	% OF TOTAL	LIABILITY	% OF TOTAL
\$50 Minimum	37,462	70.3%	\$1,873,100	0.2%
\$51 to \$99	846	1.6%	\$62,078	0.0%
\$100 to \$999	4,686	8.8%	\$1,997,606	0.2%
\$1,000 to \$4,999	4,071	7.6%	\$10,027,762	0.8%
\$5,000 to \$9,999	1,567	2.9%	\$11,334,425	0.9%
\$10,000 to \$49,999	2,628	4.9%	\$59,918,644	4.9%
\$50,000 to \$99,999	662	1.2%	\$47,532,036	3.9%
\$100,000 to \$499,999	940	1.8%	\$210,030,335	17.3%
\$500,000 to \$999,999	176	0.3%	\$123,064,461	10.1%
\$1,000,000 to \$25,000,000	232	0.4%	\$748,876,633	61.7%
TOTAL	53,270	100.0%	\$1,214,717,080	100.0%

CORPORATE INCOME TAX CREDITS
TAX YEAR 2021

CREDIT TYPE	# OF FILERS	CREDIT USED	CARRYFORWARD AVAILABLE
Commercial and Industrial Solar Energy	**	**	**
Contributions to School Tuition Organizations (STOs)	102	\$44,396,466	\$13,908,394
Contributions to STOs for Disabled or Displaced Students	4	\$605,050	\$3,737
Employing National Guard Members	0	\$0	\$0
Employment of TANF Recipients	**	**	**
Environmental Technology Facility	0	\$0	\$0
Healthy Forest Production	0	\$0	\$0
Military Reuse Zone	0	\$0	\$0
New Employment	38	\$11,009,458	\$17,025,523
Pollution Control Device	8	\$1,234,687	\$2,857,515
Qualified Facilities - Refundable	35	\$34,156,455	N/A
Renewable Energy Production for Self-Consumption	0	\$0	\$0
Renewable Energy Production	9	\$668,391	\$65,094,823
Research and Development	532	\$80,784,681	\$2,220,360,498
Research and Development - Refundable (2)	58	\$3,850,161	N/A
Research and Development for University Research	0	\$0	\$0
School Site Donation	**	**	**
Solar Hot Water Heater Plumbing Stub-Outs	0	\$0	\$0
Taxes Paid on Coal Used in Electric Generation	**	**	**
TOTAL (3)	735	\$176,894,488	\$2,326,116,779

(1) This summary combines all liability on the Arizona Form 120 or 120A Corporate Income Tax returns for tax year 2021 filed from January 2022 forward.

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

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

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

Figures may not add to total due to rounding.

TABLE 34
AVERAGE FEDERAL ADJUSTED GROSS INCOME AND
AVERAGE TAX LIABILITY PER RETURN BY COUNTY
FOR TAX YEAR 2022

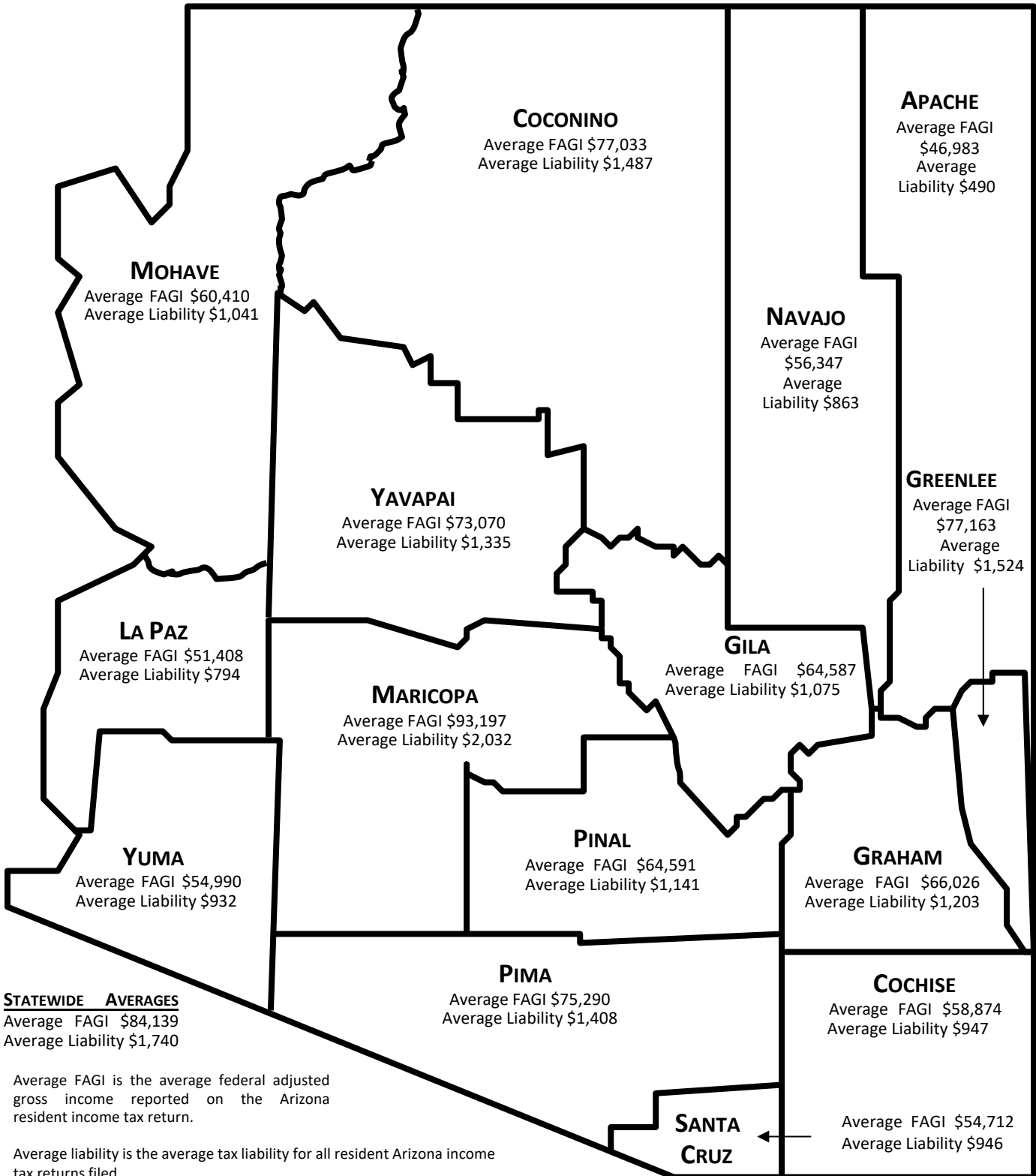


TABLE 35
URBAN REVENUE SHARING
FISCAL YEAR 2018 THROUGH FISCAL YEAR 2024

FISCAL YEAR	AMOUNT
2018	\$680,770,080
2019	\$674,804,438
2020	\$737,561,182
2021	\$828,492,858
2022	\$756,388,290
2023	\$1,106,958,676
2024	\$1,564,819,794

TABLE 36
DISTRIBUTION OF INCOME TAX AS URBAN REVENUE SHARING
TO MUNICIPALITIES IN FISCAL YEAR 2024

CITIES BY COUNTY	AMOUNT	% OF TOTAL	CITIES BY COUNTY	AMOUNT	% OF TOTAL
APACHE					
Eagar	\$1,170,998	0.07%	Queen Creek	\$18,743,911	1.20%
St. Johns	\$900,441	0.06%	Scottsdale	\$64,406,192	4.12%
Springerville	\$457,905	0.03%	Surprise	\$40,861,165	2.61%
COCHISE			Tempe	\$49,275,176	3.15%
Benson	\$1,418,235	0.09%	Tolleson	\$1,923,309	0.12%
Bisbee	\$1,327,078	0.08%	Wickenburg	\$2,098,733	0.13%
Douglas	\$4,130,953	0.26%	Youngtown	\$1,856,796	0.12%
Huachuca City	\$427,696	0.03%	MOHAVE		
Sierra Vista	\$12,040,950	0.77%	Bullhead City	\$11,373,437	0.73%
Tombstone*	\$397,487	0.03%	Colorado City	\$675,728	0.04%
Willcox	\$849,563	0.05%	Kingman	\$9,252,974	0.59%
COCONINO			Lake Havasu City	\$15,614,891	1.00%
Flagstaff	\$20,114,712	1.29%	NAVAJO		
Fredonia*	\$397,487	0.03%	Holbrook	\$1,286,269	0.08%
Page	\$1,949,543	0.12%	Pinetop-Lakeside	\$1,101,305	0.07%
Tusayan*	\$397,487	0.03%	Show Low	\$3,194,738	0.20%
Williams	\$900,441	0.06%	Snowflake	\$1,728,805	0.11%
GILA			Taylor	\$1,118,264	0.07%
Globe	\$1,913,239	0.12%	Winslow	\$2,316,291	0.15%
Hayden*	\$397,487	0.03%	PIMA		
Miami	\$407,558	0.03%	Marana	\$14,829,456	0.95%
Payson	\$4,412,904	0.28%	Oro Valley	\$12,779,482	0.82%
Star Valley	\$673,608	0.04%	Sahuarita	\$9,443,768	0.60%
Winkelman*	\$397,487	0.03%	South Tucson	\$1,203,327	0.08%
GRAHAM			Tucson	\$144,837,483	9.26%
Pima	\$789,675	0.05%	PINAL		
Safford	\$2,728,618	0.17%	Apache Junction	\$10,645,505	0.68%
Thatcher	\$1,441,819	0.09%	Casa Grande	\$15,907,972	1.02%
GREENLEE			Coolidge	\$4,428,273	0.28%
Clifton	\$999,283	0.06%	Eloy	\$4,515,986	0.29%
Duncan*	\$397,487	0.03%	Florence	\$6,570,465	0.42%
LA PAZ			Kearny	\$470,890	0.03%
Parker	\$890,637	0.06%	Mammoth	\$397,487	0.03%
Quartzsite	\$626,970	0.04%	Maricopa	\$17,566,289	1.12%
MARICOPA			Superior	\$660,359	0.04%
Avondale	\$24,277,729	1.55%	SANTA CRUZ		
Buckeye	\$27,974,361	1.79%	Nogales	\$5,255,577	0.34%
Carefree	\$977,024	0.06%	Patagonia*	\$397,487	0.03%
Cave Creek	\$1,360,731	0.09%	YAVAPAI		
Chandler	\$74,386,039	4.75%	Camp Verde	\$3,288,280	0.21%
El Mirage	\$9,535,720	0.61%	Chino Valley	\$3,622,169	0.23%
Fountain Hills	\$6,302,824	0.40%	Clarkdale	\$1,281,499	0.08%
Gila Bend	\$497,124	0.03%	Cottonwood	\$3,429,785	0.22%
Gilbert	\$72,964,359	4.66%	Dewey-Humboldt	\$1,188,487	0.08%
Glendale	\$66,813,906	4.27%	Jerome*	\$397,487	0.03%
Goodyear	\$27,931,698	1.78%	Prescott	\$12,614,392	0.81%
Guadalupe	\$1,401,010	0.09%	Prescott Valley	\$13,004,460	0.83%
Litchfield Park	\$1,844,341	0.12%	Sedona	\$2,594,267	0.17%
Mesa	\$135,807,631	8.68%	YUMA		
Paradise Valley	\$3,340,483	0.21%	San Luis	\$9,478,747	0.61%
Peoria	\$52,432,815	3.35%	Somerton	\$3,846,087	0.25%
Phoenix	\$435,754,464	27.85%	Wellton	\$667,514	0.04%
			Yuma	\$26,108,821	1.67%
			TOTAL	\$1,564,819,794	100.00%

City distributions are based on relative population.

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

Figures may not add to total due to rounding.

TABLE 37
STATE OF ARIZONA
2024 PRIMARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	PRIMARY RATE
APACHE	\$484,327,356	\$0	\$3,476,986	\$0	\$0	\$14,599,378	\$0	18,076,364	3.73
COCHISE	\$1,114,079,974	\$23,485	\$30,394,330	\$3,182,869	\$27,232,571	\$44,411,379	\$0	\$105,244,634	9.45
COCONINO	\$2,298,821,787	\$2,095,449	\$11,365,375	\$7,883,543	\$15,792,906	\$74,401,954	\$0	\$111,539,227	4.85
GILA	\$665,431,294	\$0	\$27,881,571	\$3,093,799	\$6,020,822	\$24,915,203	\$0	\$61,911,396	9.30
GRAHAM	\$334,238,434	\$19,578	\$7,116,939	\$338,009	\$8,225,274	\$9,168,364	\$0	\$24,868,164	7.44
GREENLEE	\$473,521,439	\$0	\$3,805,218	\$665,031	\$0	\$11,558,244	\$0	\$16,028,493	3.38
LA PAZ	\$255,447,720	\$0	\$6,589,274	\$0	\$5,208,834	\$6,338,001	\$0	\$18,136,109	7.10
MARICOPA	\$58,328,686,358	\$28,994,416	\$676,087,804	\$366,296,418	\$611,634,605	\$1,812,222,352	\$0	\$3,495,235,595	5.99
MOHAVE	\$2,569,180,307	\$356,362	\$45,081,407	\$6,761,417	\$28,592,408	\$85,255,421	\$0	\$166,047,015	6.46
NAVAJO	\$1,035,790,918	\$15,580	\$8,404,408	\$589,198	\$18,340,750	\$36,239,159	\$0	\$63,589,094	6.14
PIMA	\$11,254,511,170	\$318,087	\$461,322,413	\$19,646,619	\$141,019,025	\$369,332,136	\$0	\$991,638,279	8.81
PINAL	\$3,772,917,916	\$4,485,999	\$125,682,224	\$30,870,683	\$63,709,492	\$130,795,745	\$0	\$355,544,144	9.42
SANTA CRUZ	\$441,566,383	\$3,712	\$17,691,357	\$0	\$1,795,409	\$18,238,749	\$0	\$37,729,227	8.54
YAVAPAI	\$3,806,627,199	\$5,124,907	\$62,592,371	\$3,197,603	\$56,931,916	\$102,429,821	\$0	\$230,276,618	6.05
YUMA	\$1,590,477,585	\$0	\$38,499,100	\$17,266,456	\$32,337,590	\$56,955,504	\$0	\$145,058,650	9.12
TOTAL STATE	\$88,425,625,840	\$41,437,575	\$1,525,990,776	\$459,791,645	\$1,016,841,602	\$2,796,861,410	\$0	\$5,840,923,009	6.61

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	6.61
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2023 PRIMARY PROPERTY TAX LEVIES

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

AVERAGE STATEWIDE PRIMARY TAX RATE PER \$100	6.96
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NOTE: SOME INCREASE/DECREASE DUE TO REPORTING TAX LEVIES IN DIFFERENT AUTHORITIES THAN IN PREVIOUS YEARS.

TABLE 38
STATE OF ARIZONA
2024 SECONDARY PROPERTY TAX LEVIES

TAX AUTHORITY	NET ASSESSED VALUATION	STATE	COUNTY	CITIES AND TOWNS	COMMUNITY COLLEGES	SCHOOLS	ALL OTHER	TOTAL	SECONDARY RATE
APACHE	\$484,327,356	\$0	\$4,880,988	\$0	\$1,980,899	\$3,994,457	\$6,316,315	\$17,172,659	3.55
COCHISE	\$1,114,079,974	\$0	\$5,200,539	\$0	\$0	\$7,901,816	\$13,429,898	\$26,532,253	2.38
COCONINO	\$2,298,821,787	\$0	\$25,265,590	\$9,091,154	\$0	\$24,902,963	\$28,612,948	\$87,872,655	3.82
GILA	\$665,431,294	\$0	\$2,279,102	\$0	\$0	\$6,448,078	\$13,692,338	\$22,419,518	3.37
GRAHAM	\$334,238,434	\$0	\$496,479	\$0	\$0	\$560,193	\$956,747	\$2,013,420	0.60
GREENLEE	\$473,521,439	\$0	\$1,328,416	\$0	\$0	\$550,950	\$93,346	\$1,972,712	0.42
LA PAZ	\$255,447,720	\$0	\$255,448	\$0	\$671,572	\$1,409,861	\$8,269,891	\$10,606,772	4.15
MARICOPA	\$58,328,686,358	\$0	\$111,279,361	\$405,853,560	\$32,722,393	\$1,551,178,693	\$397,814,493	\$2,498,848,499	4.28
MOHAVE	\$2,569,180,307	\$0	\$22,119,937	\$0	\$0	\$15,103,044	\$36,887,653	\$74,110,634	2.88
NAVAJO	\$1,035,790,918	\$0	\$6,420,941	\$0	\$0	\$9,146,855	\$24,057,700	\$39,625,496	3.83
PIMA	\$11,254,511,170	\$0	\$114,014,120	\$27,412,287	\$0	\$243,372,012	\$142,111,143	\$526,909,562	4.68
PINAL	\$3,772,917,916	\$0	\$11,015,137	\$5,336,317	\$4,685,964	\$49,366,443	\$51,151,001	\$121,554,861	3.22
SANTA CRUZ	\$441,566,383	\$0	\$3,707,742	\$0	\$0	\$8,505,963	\$10,113,859	\$22,327,563	5.06
YAVAPAI	\$3,806,627,199	\$0	\$13,908,107	\$2,619	\$0	\$18,181,481	\$73,805,517	\$105,897,724	2.78
YUMA	\$1,590,477,585	\$0	\$17,495,231	\$0	\$4,168,642	\$13,260,612	\$2,960,400	\$37,884,884	2.38
TOTAL STATE	\$88,425,625,840	\$0	\$339,667,136	\$447,695,937	\$44,229,470	\$1,953,883,421	\$810,273,248	\$3,595,749,211	4.07
AVERAGE STATEWIDE SECONDARY TAX RATE PER \$100				4.07					

2023 SECONDARY PROPERTY TAX LEVIES

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

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

TABLE 39
AVERAGE PROPERTY TAX RATES
BY AUTHORITY
2021-2024

	<u>2021</u>		<u>2022</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$3.69	\$2.12	\$3.53	\$2.15
COUNTIES	1.85	0.45	1.77	0.42
STATE	0.47	0.00	0.04	0.00
CITIES & TOWNS	0.54	0.54	0.54	0.53
COMMUNITY COLLEGES	1.21	0.09	1.18	0.09
SPECIAL DISTRICTS	0.00	0.91	0.00	0.89
	<hr/>	<hr/>	<hr/>	<hr/>
	\$7.76	\$4.12	\$7.07	\$4.07
TOTAL	<div>\$11.89</div>		<div>\$11.14</div>	
	<hr/>		<hr/>	
	<u>2023</u>		<u>2024</u>	
	PRIMARY	SECONDARY	PRIMARY	SECONDARY
SCHOOL DISTRICTS	\$3.45	\$2.12	\$3.16	\$2.21
COUNTIES	1.75	0.40	1.73	0.38
STATE	0.04	0.00	0.05	0.00
CITIES & TOWNS	0.53	0.51	0.52	0.51
COMMUNITY COLLEGES	1.18	0.05	1.15	0.05
SPECIAL DISTRICTS	0.00	0.93	0.00	0.92
	<hr/>	<hr/>	<hr/>	<hr/>
	\$6.96	\$4.02	\$6.61	\$4.07
TOTAL	<div>\$10.97</div>		<div>\$10.67</div>	

NOTE:
FIGURES MAY DIFFER DUE TO ROUNDING.

TABLE 40
BINGO COLLECTIONS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024

	FISCAL YEAR	AMOUNT			
	2020	\$397,780			
	2021	\$165,181			
	2022	\$331,145			
	2023	\$477,045			
	2024	\$652,137			

	BINGO COLLECTIONS				
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Licenses	\$12,785	\$12,700	\$12,950	\$14,750	\$12,890
Proceeds	384,005	152,121	317,929	460,935	619,231
Penalty, Interest and Miscellaneous	990	360	265	1,360	20,015
TOTAL	\$397,780	\$165,181	\$331,145	\$477,045	\$652,137

TABLE 41
LUXURY TAX COLLECTIONS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024

SOURCE:	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	PERCENT OF COLLECTIONS IN FY2024
Spirituuous Liquor	\$39,826,217	\$46,369,117	\$48,197,214	\$50,341,625	\$48,035,426	13.9%
Vinous Liquor	\$18,039,644	\$19,453,661	\$18,295,267	\$19,120,933	\$16,207,466	4.7%
Malt Liquor	\$22,721,008	\$23,315,171	\$22,432,562	\$21,962,302	\$24,266,955	7.0%
Liquor Collections	\$80,586,869	\$89,137,949	\$88,925,043	\$91,424,860	\$88,509,848	25.6%
Tobacco - All Types						
Gross Revenue	\$331,543,243	\$325,839,150	\$320,029,322	\$281,605,307	\$281,416,762	81.5%
Refunds	(\$30,634,494)	(\$31,676,519)	(\$32,591,812)	(\$25,197,347)	(\$22,598,003)	-6.5%
Licenses	\$6,050	\$5,150	\$5,100	\$5,775	\$5,800	0.0%
Administrative Expenses	(\$539,566)	(\$283,208)	(\$153,960)	(\$251,591)	(\$1,916,876)	-0.6%
Net Tobacco Collections	\$300,375,234	\$293,884,573	\$287,288,650	\$256,162,144	\$256,907,682	74.4%
TOTAL COLLECTIONS	\$380,962,103	\$383,022,523	\$376,213,693	\$347,587,004	\$345,417,530	100.0%
DISTRIBUTIONS:						
State General Fund	\$60,143,236	\$64,837,692	\$64,960,772	\$64,261,797	\$62,780,919	
Tobacco Tax & Health Care Fund	\$59,036,843	\$57,822,697	\$56,631,042	\$49,977,289	\$50,016,536	
Tobacco Products Tax Fund	\$86,729,908	\$84,966,240	\$83,237,615	\$73,987,322	\$73,972,360	
Drug Treatment & Education Fund	\$10,124,758	\$10,944,235	\$10,704,820	\$10,918,902	\$10,647,880	
DOC Revolving Fund	\$4,048,034	\$4,384,893	\$4,296,865	\$4,386,076	\$4,274,273	
Department of Corrections Fund	\$32,044,710	\$34,447,782	\$33,760,849	\$33,905,890	\$33,203,032	
DOC Transfer from Prop 200 Funds	\$1,340,660	\$1,234,791	\$1,171,003	\$1,171,003	\$1,091,697	
Prop 200 Transfer from Prop 303 Funds	\$3,612,562	\$3,539,937	\$3,467,861	\$3,467,861	\$3,077,039	
Smoke Free AZ	\$2,765,706	\$2,680,993	\$2,591,349	\$2,326,487	\$2,354,745	
Early Childhood Development and Health Fund	\$121,115,685	\$118,163,262	\$115,391,517	\$103,184,375	\$103,999,049	
TOTAL DISTRIBUTIONS	\$380,962,103	\$383,022,523	\$376,213,693	\$347,587,004	\$345,417,530	

Figures may not add to total due to rounding.

TABLE 42
UNCLAIMED PROPERTY COLLECTIONS AND DISTRIBUTIONS
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024

SOURCE:	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
UNCLAIMED PROPERTY	\$170,976,820	\$195,978,437	\$218,101,790	\$233,183,466	\$329,544,509
Refunds	(42,494,170)	(48,321,802)	(47,034,353)	(61,085,903)	(88,050,256)
NET	\$128,482,650	\$147,656,635	\$171,067,437	\$172,097,563	\$241,494,253
NET ESCHEATED ESTATES	42,146	193,062	88,018	139,807	191,187
TOTAL NET REVENUE	\$128,524,797	\$147,849,697	\$171,155,455	\$172,237,370	\$241,685,440
DISTRIBUTIONS:					
General Fund	\$98,874,182	\$117,570,231	\$123,953,407	\$159,392,041	\$211,277,131
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	428,344	719,854	825,986	792,481	1,120,656
Admin Fund	24,500,000	24,500,000	24,500,000	24,500,000	24,500,000
Retained For Future Distributions (2)			17,237,019	(17,237,019)	
Net to Permanent State School Fund:					
Escheated Estates (1)	\$42,146	\$193,062	\$88,018	\$139,807	\$191,187
Unclaimed Shares/dividends	148,331	360,130	50,024	143,016	82,923
Storage Facility	31,793	6,420	1,001	7,044	13,543
TOTAL DISTRIBUTION	\$128,524,797	\$147,849,697	\$171,155,455	\$172,237,370	\$241,685,440

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

(2) Stock sale being retained for FY23 distributions.

Figures may not add to total due to rounding.

TABLE 43
WASTE TIRE FEE DISTRIBUTION
FISCAL YEAR 2020 THROUGH FISCAL YEAR 2024

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Apache	\$114,056	\$131,492	\$164,597	\$171,723	\$172,225
Cochise	\$224,720	\$240,789	\$289,011	\$304,227	\$312,196
Coconino	\$222,315	\$244,561	\$298,995	\$315,419	\$325,596
Gila	\$108,203	\$123,325	\$151,528	\$159,795	\$164,475
Graham	\$52,098	\$60,665	\$73,593	\$77,501	\$80,166
Greenlee	\$16,433	\$18,840	\$22,226	\$22,979	\$23,611
La Paz	\$51,967	\$64,232	\$81,530	\$84,703	\$89,922
Maricopa	\$5,813,987	\$5,325,960	\$6,116,048	\$6,349,852	\$6,490,998
Mohave	\$450,479	\$511,532	\$638,811	\$676,325	\$714,489
Navajo	\$183,512	\$208,685	\$261,815	\$275,065	\$282,753
Pima	\$1,280,053	\$1,254,111	\$1,439,540	\$1,484,675	\$1,512,831
Pinal	\$545,531	\$569,171	\$686,745	\$733,935	\$765,258
Santa Cruz	\$99,057	\$106,536	\$132,979	\$142,693	\$142,458
Yavapai	\$476,875	\$503,413	\$602,215	\$636,977	\$659,729
Yuma	\$333,528	\$356,271	\$429,165	\$452,105	\$464,310
Arizona Department of Environmental Quality	\$361,708	\$341,420	\$413,065	\$431,170	\$442,524
Total	\$10,334,522	\$10,061,002	\$11,801,863	\$12,319,144	\$12,643,540

Figures may not add to total due to rounding.