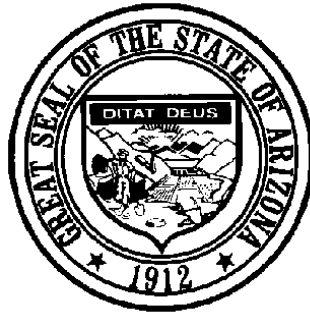


ARIZONA DEPARTMENT OF REVENUE



# THE REVENUE IMPACT OF ARIZONA'S TAX EXPENDITURES FY 2008/09

---

PREPARED FOR: THE GOVERNOR AND THE LEGISLATURE  
BY: THE OFFICE OF ECONOMIC RESEARCH & ANALYSIS

*Janice K. Brewer*  
Governor

*David Raber*  
Acting Director

November 16, 2009 Preliminary  
November 8, 2013 Final

The following report on Arizona's Tax Expenditures was prepared for the Governor and the Legislature in compliance with A.R.S. §42-1005.

The fiscal year 2008/2009 report provides a broad range of information. The report contains sections for all taxes imposed by the state. The preliminary report, released November 16, 2009 did not include information on tax expenditures from Individual Income tax. The individual income tax information included in this final report was made available through the 2007 Individual Income Tax Simulation Model.

If you have any questions or comments regarding this report, please contact the Arizona Department of Revenue at (602) 716-6090.

---

# TABLE OF CONTENTS

---

INTRODUCTION.....	Page 1
AIRCRAFT LICENSE TAX EXPENDITURES .....	Page 5
AVIATION FUEL TAX EXPENDITURES .....	Page 9
BINGO TAX EXPENDITURES.....	Page 13
BOXING TAX EXPENDITURES.....	Page 17
CORPORATE INCOME TAX EXPENDITURES.....	Page 21
FIDUCIARY INCOME TAX EXPENDITURES .....	Page 33
FLIGHT PROPERTY TAX EXPENDITURES .....	Page 43
IN LIEU PROPERTY TAX EXPENDITURES .....	Page 47
INDIVIDUAL INCOME TAX EXPENDITURES .....	Page 51
INSURANCE PREMIUM TAX EXPENDITURES .....	Page 67
JET FUEL EXCISE AND USE TAX EXPENDITURES.....	Page 75
LUXURY TAX EXPENDITURES.....	Page 79
MOTOR CARRIER FEE EXPENDITURES.....	Page 85
MOTOR VEHICLE FUEL TAX EXPENDITURES .....	Page 91
PARI-MUTUEL TAX EXPENDITURES.....	Page 95
PRIVATE CAR PROPERTY TAX EXPENDITURES.....	Page 99

PROPERTY TAX EXPENDITURES.....	Page 103
SEVERANCE TAX EXPENDITURES .....	Page 111
TRANSACTION PRIVILEGE AND USE TAX EXPENDITURES .....	Page 115
UNDERGROUND STORAGE TANK TAX EXPENDITURES .....	Page 139
UNEMPLOYMENT INSURANCE TAX EXPENDITURES.....	Page 143
USE FUEL TAX EXPENDITURES.....	Page 149
VEHICLE LICENSE TAX EXPENDITURES.....	Page 153
WORKERS' COMPENSATION PREMIUM LIEU TAX EXPENDITURES .....	Page 159







































































































































































































































































































































































