

**Ninety-Fifth Arizona Town Hall
November 1-4, 2009**

**Riding the Fiscal Roller Coaster:
Government Revenue in Arizona**

Supplement: Fiscal Year 2007 Census Bureau Data

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L. William Seidman Research Institute
W. P. Carey School of Business
Arizona State University

BACKGROUND

This supplement provides Census Bureau data for fiscal year 2007 that were released too late to be included in the background report (see the note before Chapter 1 in the background report). Appendix 2 of the background report describes the Census Bureau data as well as the measures used to analyze the data: per capita and per \$1,000 of personal income.

The Census Bureau's fiscal year 2007 data are preliminary and will not be updated until after the Arizona Town Hall meeting. Revised data for earlier years also will be released with the revised fiscal year 2007 data. Thus, caution is encouraged when examining these data.

Further, the reader is urged to keep in mind that Arizona's government revenues are highly cyclical. The fiscal year 2007 data represent the peak of the economic cycle. Stimulated by the real estate boom, incomes, retail sales, and property values were quite high in fiscal year 2007, leading to a brief surge in government revenues. Since then, revenues have plummeted, in large part due to the downturn in the economy, but also because of significant tax cuts implemented after fiscal year 2007.

After a brief overall summary, more detail on selected categories of combined state and local government revenues are presented in this supplement. For each category, the fiscal year 2007 revenue collected in Arizona is initially shown, along with the category's share of total general revenue collected in Arizona and in the United States.

Second, 2007 revenue is shown on a per capita basis and per \$1,000 of personal income. For each measure, Arizona's figure as a percentage of the national average is displayed, along with Arizona's rank among the 51 "states" (including the District of Columbia) and the rank among nine western states. Because Arizona's per capita personal income in 2007 was 13% less than the national average, the percentage of the national average and the rank among all states always is higher measured per \$1,000 of personal income than per capita.

Third, the change over time is presented. In comparing fiscal year 2007 data to earlier data, the focus is on fiscal years ending in '2' and '7' in which a census of government finance was undertaken. As roughly comparable years with respect to the economic cycle, fiscal years 1997 and 2007 are compared. In addition, fiscal year 2007 is compared to fiscal year 1992, since a period of significant tax reductions passed by the Arizona Legislature began after fiscal year 1992. However, fiscal year 1992 represents a low year in the economic cycle, so increases in revenue due simply to cyclical factors are apparent in the comparison of fiscal years 1992 and 2007. (For those categories that were not published by the Census Bureau until fiscal year 1993, fiscal year 2007 is compared to fiscal year 1993.)

The change over time was measured on several bases. The ratio to the national average is shown first. If, for example, Arizona revenue per capita as a percentage of the national average was 83% in 1992 and 89% in 2007, the change in ratio is 6. That is, a positive change indicates that revenues in Arizona increased relative to the national average. A negative change means that revenue in Arizona fell in relation to the rest of the country. The change in Arizona's rank among all states and among the western states also is shown, again with a negative change representing a drop in revenues in Arizona relative to the other states.

The percentage change in dollars also is presented. Note that the percentage change in per capita dollars is adjusted for inflation, but is not adjusted for real per capita economic growth, which was 35% (2.3% per year) between 1992 and 2007 and 23% (1.5% per year) between 1997 and 2007. Thus, the percentage change in the per capita measure generally is positive and always is larger than the percentage change in revenue per \$1,000 of personal income.

Fourth, a chart is presented showing year-by-year revenue per \$1,000 of personal income for Arizona and the United States. The Census Bureau did not release data by state for fiscal years 2001 or 2003. Thus, interpolated figures for these years were used in the graphs.

The revenue data come from the U.S. Department of Commerce, Census Bureau (<http://www.census.gov/govs/estimate/index.html>). The population and personal income figures were obtained from the U.S. Department of Commerce, Bureau of Economic Analysis (<http://www.bea.gov/regional/index.htm#state>).

FISCAL YEAR 2007 SUMMARY

Based on the data currently available, Arizona's state and local government per capita total revenue in fiscal year 2007 was considerably below the national average and ranked among the lowest in the country—even though the state's revenue was at a cyclical peak. Per \$1,000 of personal income, Arizona's total revenue was only a little below average (see the table on the next page).

Excluding revenue transferred from the federal government, Arizona's own-source revenue in fiscal year 2007 was a little further below average. Arizona ranked 41st on a per capita basis and 35th per \$1,000 of personal income.

Looking only at tax revenue, the total per capita tax burden was 12% less than the national average, but Arizona ranked only a little below the median state. Per \$1,000 of personal income, Arizona's tax collections were marginally higher than the national average, ranking a bit higher than the median. In eight of 11 tax categories, Arizona's collections were considerably less than the norm, both per capita and per \$1,000 of personal income. However, the tax burden in Arizona was high in the largest source of state and local government revenues—the general sales tax.

Arizona was further below the norm on nontax sources of revenue, ranking 49th per capita and 44th per \$1,000 of personal income. Nontax revenue was below average in 13 of 17 categories.

The unusual economic situation in Arizona in fiscal year 2007 resulted in own-source revenue higher than in fiscal year 1997 in comparison to other states. However, own-source revenue per \$1,000 of personal income was no higher than in fiscal year 1992 in Arizona, compared to an increase nationally. Arizona's ranking dropped from 18th to 35th.

**General Revenue in Arizona by Source,
Combined State and Local Government, Fiscal Year 2007**

	Dollars in Thousands	Share of Total 100.00%	Per Capita				Per \$1,000 of Personal Income			
			Dollars	Ratio to U.S.	All State Rank	Western Rank	Dollars	Ratio to U.S.	All State Rank	Western Rank
TOTAL REVENUE	\$41,264,192		\$6,585.58	84.9%	44	9	\$201.58	98.0%	31	5
From Federal Government	8,665,879	21.00	1,383.04	89.1	37	5	42.33	102.9	30	4
Total Own Source	32,598,313	79.00	5,202.55	83.8	41	9	159.25	96.8	35	6
Taxes	23,334,702	56.55	3,724.12	87.5	30	6	114.00	101.1	21	4
Property	6,221,208	15.08	992.88	77.7	34	7	30.39	89.7	29	3
Sales and Gross Receipts	11,299,521	27.38	1,803.35	123.3	8	3	55.20	142.4	7	4
General Sales	9,365,648	22.70	1,494.72	149.8	5	2	45.75	173.0	6	3
Selective Sales	1,933,873	4.69	308.64	66.4	47	8	9.45	76.7	42	6
Motor Fuels	768,914	1.86	122.72	97.0	38	7	3.76	112.0	29	5
Alcoholic Beverages	63,921	0.15	10.20	54.3	36	6	0.31	62.7	31	6
Tobacco Products	358,113	0.87	57.15	108.2	22	3	1.75	125.0	19	2
Public Utilities	200,274	0.49	31.96	35.7	37	8	0.98	41.3	35	8
Other	542,651	1.32	86.60	48.9	43	8	2.65	56.4	42	7
Individual Income	3,747,387	9.08	598.07	62.0	40	6	18.31	71.6	40	6
Corporate Income	986,170	2.39	157.39	78.0	25	3	4.82	90.0	23	4
Motor Vehicle License	238,301	0.58	38.03	54.7	49	9	1.16	63.1	43	9
Other	842,115	2.04	134.40	48.5	43	8	4.11	56.0	41	8
Nontax Sources	9,263,611	22.45	1,478.43	75.7	49	9	45.25	87.5	44	9
Current Charges	5,150,502	12.48	822.00	70.3	49	9	25.16	81.2	42	9
Education	1,851,784	4.49	295.54	85.6	38	6	9.05	98.8	36	7
Higher Education	1,584,561	3.84	252.89	85.9	40	7	7.74	99.3	35	6
School Lunch Sales	117,101	0.28	18.69	81.0	40	5	0.57	93.5	33	4
Other	150,122	0.37	23.96	85.7	27	5	0.73	98.9	26	5
Hospitals	804,113	1.95	128.33	42.2	37	9	3.93	48.8	37	9
Highways	14,697	0.04	2.35	6.6	45	9	0.07	7.7	43	9
Airports	466,876	1.13	74.51	135.0	10	4	2.28	155.9	8	4
Parking Facilities	4,003	0.01	0.64	10.5	49	9	0.02	12.1	50	9
Natural Resources	105,465	0.26	16.83	151.3	9	4	0.52	174.7	9	4
Parks and Recreation	134,503	0.33	21.47	73.4	33	7	0.66	84.7	29	7
Housing & Comm Develop	23,031	0.06	3.68	20.3	51	9	0.11	23.5	50	9
Sewerage	629,089	1.52	100.40	83.3	30	8	3.07	96.2	25	8
Solid Waste Management	380,618	0.92	60.74	125.9	16	5	1.86	145.4	12	4
Other	736,323	1.78	117.51	64.2	37	7	3.60	74.2	32	6
Miscellaneous Revenue	4,113,109	9.97	656.43	83.8	38	9	20.09	96.8	28	7
Interest Earned	1,614,668	3.91	257.69	82.9	38	9	7.89	95.7	28	7
Special Assessments	124,490	0.30	19.87	72.9	22	7	0.61	84.2	21	7
Sale of Property	273,600	0.66	43.67	281.8	3	2	1.34	325.4	3	2
Other	2,100,351	5.09	335.21	78.0	40	8	10.26	90.1	32	8

TOTAL GENERAL REVENUE

Total revenue from all sources, including the federal government, except for revenues generated by utilities, liquor stores, and insurance trusts (which primarily consist of retirement contributions).

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$41,264,192	100%	100%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$6,585.58	84.9%	44	9
Per \$1,000 of Personal Income	201.58	98.0	31	5

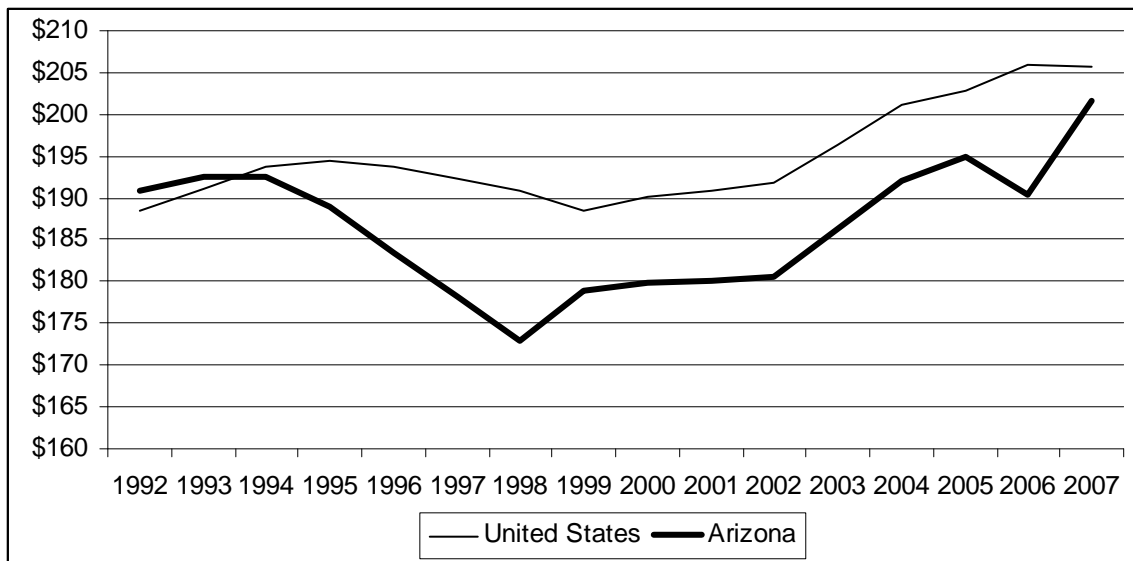
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-2	5
Per \$1,000 of Personal Income	-3	5
In U.S. Rank***:		
Per Capita	-8	7
Per \$1,000 of Personal Income	-5	8
In Western Rank***:		
Per Capita	-2	0
Per \$1,000 of Personal Income	-1	1
In Dollars:		
Per Capita (inflation adjusted)	43%	39%
Per \$1,000 of Personal Income	6	13

* 50 states plus District of Columbia; a rank of 1 represents the highest revenue

** Arizona plus eight western states (California, Colorado, Nevada, New Mexico, Oregon, Texas, Utah, and Washington); a rank of 1 represents the highest revenue

*** A negative change in rank means that revenue fell relative to other states

STATE AND LOCAL GOVERNMENT TOTAL GENERAL REVENUE COLLECTED PER \$1,000 OF PERSONAL INCOME



INTERGOVERNMENTAL REVENUE FROM THE FEDERAL GOVERNMENT

Federal aid to state and local governments, including grants.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$8,665,879	21.00%	20.01%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$1,383.04	89.1%	37	5
Per \$1,000 of Personal Income	42.33	102.9	30	4

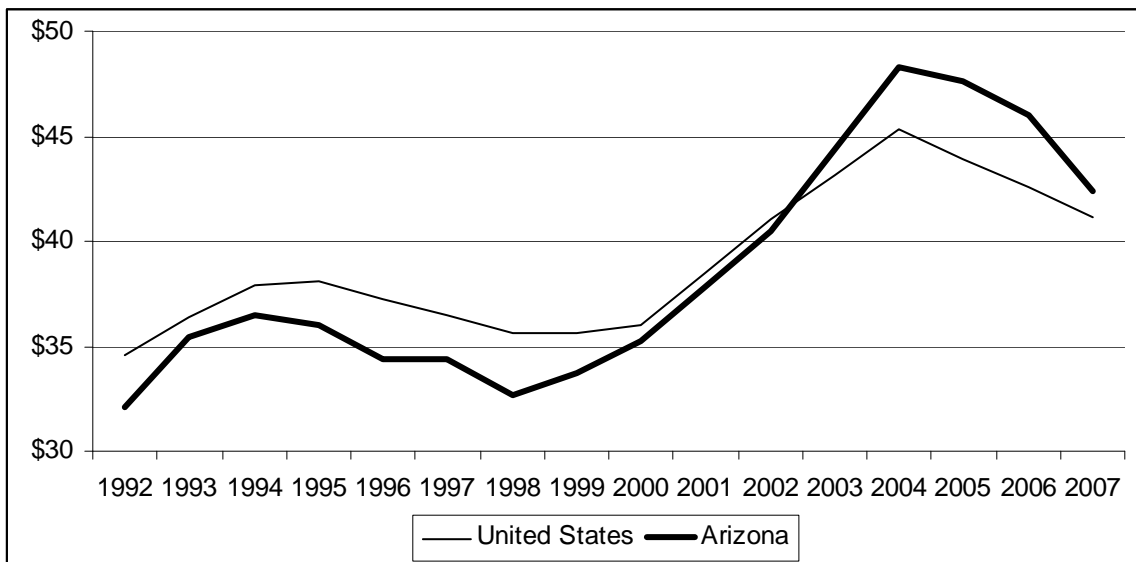
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	9	8
Per \$1,000 of Personal Income	10	9
In U.S. Rank***:		
Per Capita	10	9
Per \$1,000 of Personal Income	8	1
In Western Rank***:		
Per Capita	2	3
Per \$1,000 of Personal Income	1	1
In Dollars:		
Per Capita (inflation adjusted)	78%	51%
Per \$1,000 of Personal Income	32	23

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STATE AND LOCAL GOVERNMENT INTERGOVERNMENTAL REVENUE COLLECTED PER \$1,000 OF PERSONAL INCOME



OWN-SOURCE REVENUE

All revenue raised by state and local governments from tax and nontax sources, but excludes revenue received from the federal government.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$32,598,313	79.00%	79.99%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$5,202.55	83.8%	41	9
Per \$1,000 of Personal Income	159.25	96.8	35	6

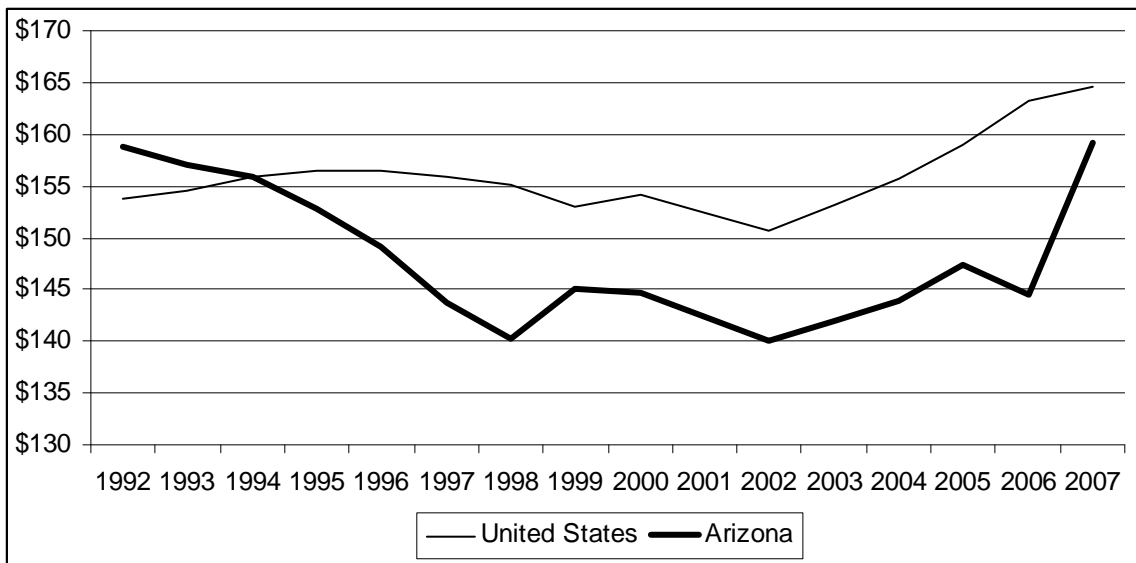
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-5	4
Per \$1,000 of Personal Income	-7	5
In U.S. Rank***:		
Per Capita	-8	5
Per \$1,000 of Personal Income	-17	8
In Western Rank***:		
Per Capita	-2	0
Per \$1,000 of Personal Income	-2	2
In Dollars:		
Per Capita (inflation adjusted)	36%	36%
Per \$1,000 of Personal Income	0	11

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STATE AND LOCAL GOVERNMENT OWN-SOURCE REVENUE COLLECTED PER \$1,000 OF PERSONAL INCOME



TOTAL TAXES

Total of all taxes levied by state and local governments.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$23,334,702	56.55%	54.83%

2007	Dollars	Percentage of U.S. Average	Rank Among States	
			All*	Western**
Per Capita	\$3,724.12	87.5%	30	6
Per \$1,000 of Personal Income	114.00	101.1	21	4

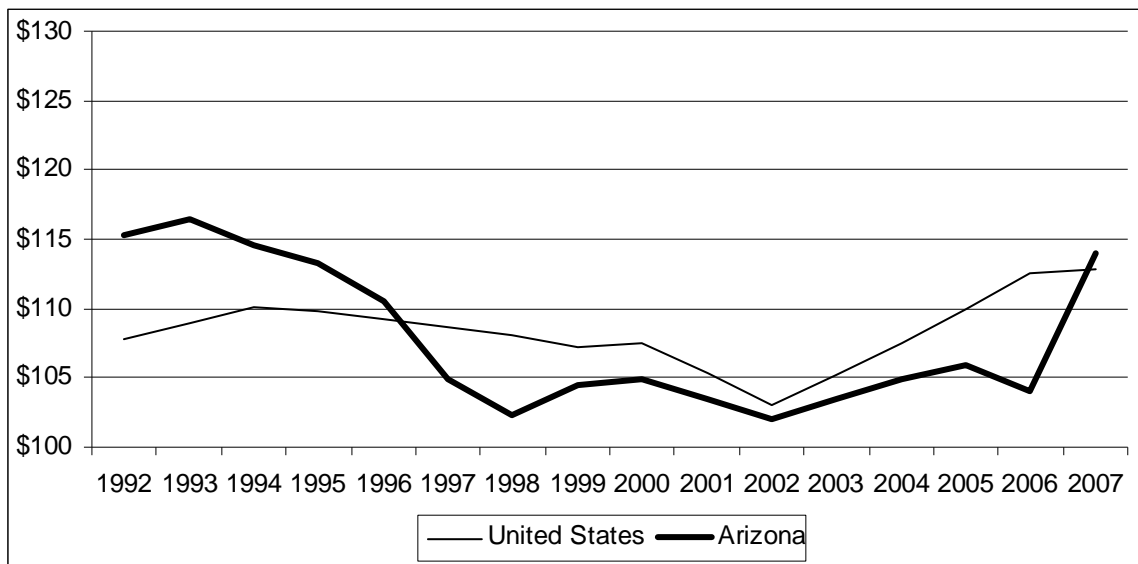
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-4	4
Per \$1,000 of Personal Income	-6	5
In U.S. Rank***:		
Per Capita	-3	9
Per \$1,000 of Personal Income	-11	12
In Western Rank***:		
Per Capita	0	1
Per \$1,000 of Personal Income	-3	1
In Dollars:		
Per Capita (inflation adjusted)	34%	33%
Per \$1,000 of Personal Income	-1	9

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*** A negative change in rank means that revenue fell relative to other states

STATE AND LOCAL GOVERNMENT TOTAL TAXES COLLECTED PER \$1,000 OF PERSONAL INCOME



TOTAL CURRENT CHARGES

Payments for the provision of specific services that benefit the person charged, including user fees and maintenance assessments. An example is garbage collection.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$5,150,502	12.48%	15.06%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$822.00	70.3%	49	9
Per \$1,000 of Personal Income	25.16	81.2	42	9

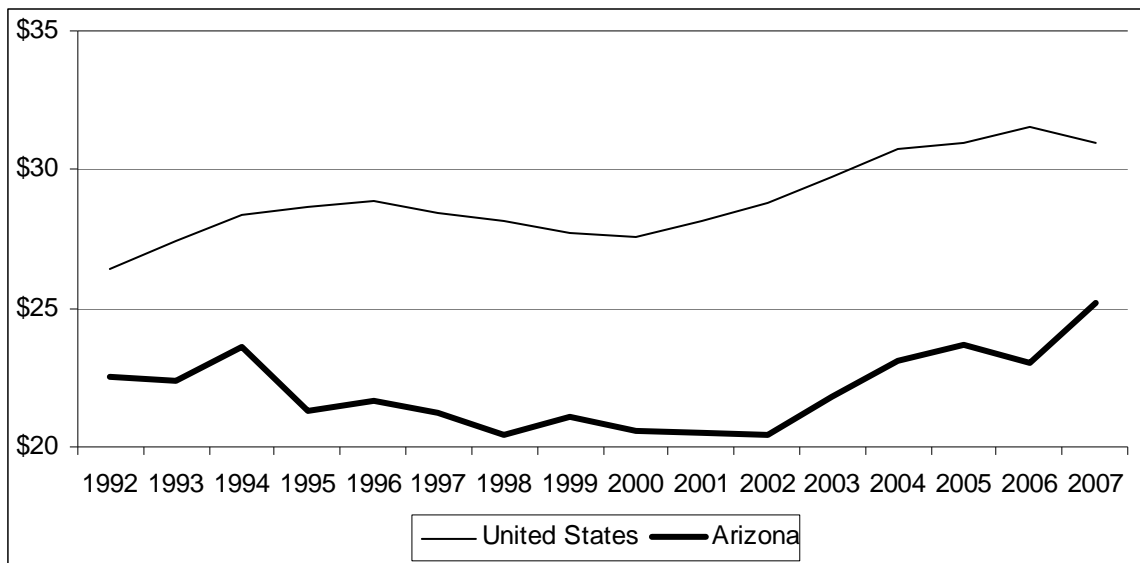
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-3	6
Per \$1,000 of Personal Income	-4	7
In U.S. Rank***:		
Per Capita	-3	0
Per \$1,000 of Personal Income	-3	2
In Western Rank***:		
Per Capita	0	0
Per \$1,000 of Personal Income	0	0
In Dollars:		
Per Capita (inflation adjusted)	51%	45%
Per \$1,000 of Personal Income	12	19

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STATE AND LOCAL GOVERNMENT TOTAL CURRENT CHARGES COLLECTED PER \$1,000 OF PERSONAL INCOME



MISCELLANEOUS REVENUE

Revenue from interest earnings, special assessments, sale of property, and a host of other sources.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$4,113,109	9.97%	10.10%

2007	Dollars	Percentage of U.S. Average	Rank Among States	
			All*	Western**
Per Capita	\$656.43	83.8%	38	9
Per \$1,000 of Personal Income	20.09	96.8	28	7

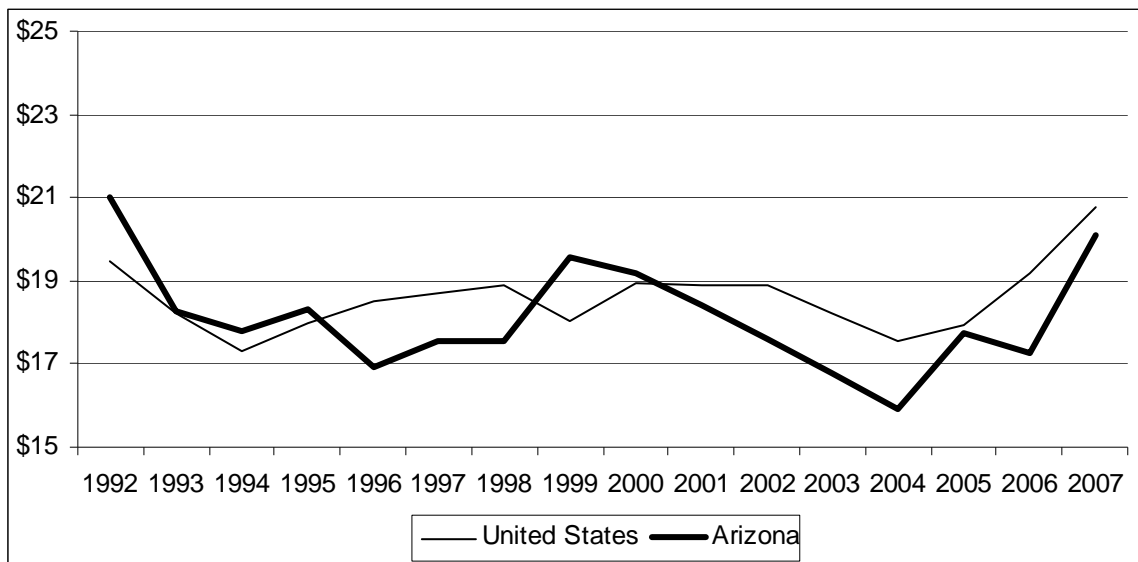
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-9	3
Per \$1,000 of Personal Income	-11	3
In U.S. Rank***:		
Per Capita	-9	4
Per \$1,000 of Personal Income	-11	2
In Western Rank***:		
Per Capita	-2	0
Per \$1,000 of Personal Income	-2	0
In Dollars:		
Per Capita (inflation adjusted)	29%	40%
Per \$1,000 of Personal Income	-4	14

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STATE AND LOCAL GOVERNMENT MISCELLANEOUS REVENUE COLLECTED PER \$1,000 OF PERSONAL INCOME



PROPERTY TAX

Taxes applied based on value. Includes general property taxes on real property (land and buildings) and personal property (equipment used by businesses and manufactured housing), and vehicle license taxes based on value (as assessed in Arizona).

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$6,221,208	15.08%	16.47%

2007	Dollars	Percentage of U.S. Average	Rank Among States	
			All*	Western**
Per Capita	\$992.88	77.7%	34	7
Per \$1,000 of Personal Income	30.39	89.7	29	3

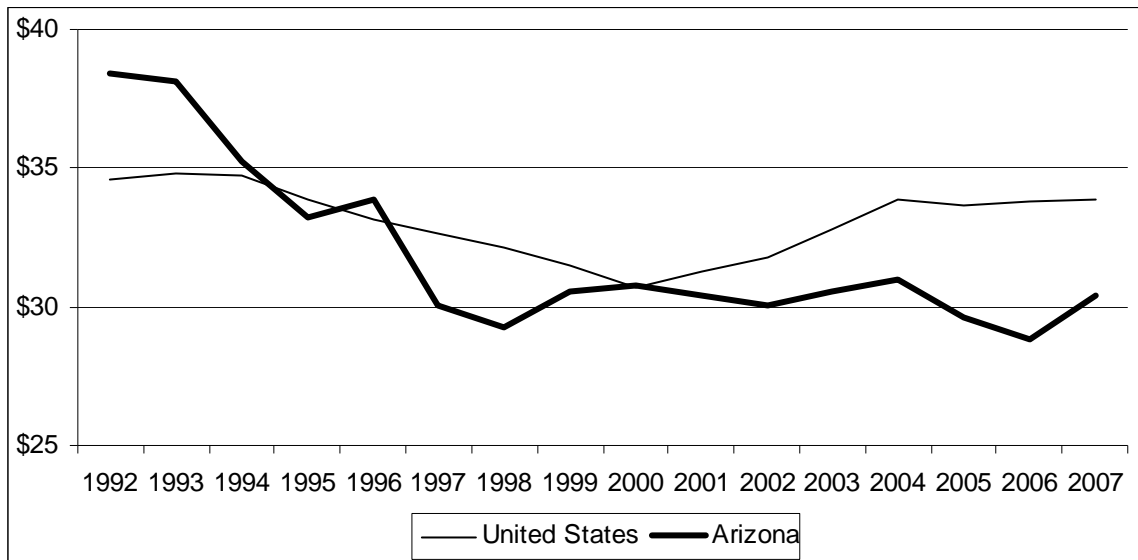
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-18	-2
Per \$1,000 of Personal Income	-21	-2
In U.S. Rank***:		
Per Capita	-8	0
Per \$1,000 of Personal Income	-10	0
In Western Rank***:		
Per Capita	-1	-1
Per \$1,000 of Personal Income	0	1
In Dollars:		
Per Capita (inflation adjusted)	7%	24%
Per \$1,000 of Personal Income	-21	1

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STATE AND LOCAL GOVERNMENT PROPERTY TAX COLLECTED PER \$1,000 OF PERSONAL INCOME



INDIVIDUAL INCOME TAX

Taxes on the wages, salaries, interest and dividend earnings, and other sources of income of individuals.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$3,747,387	9.08%	12.04%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$598.07	62.0%	40	6
Per \$1,000 of Personal Income	18.31	71.6	40	6

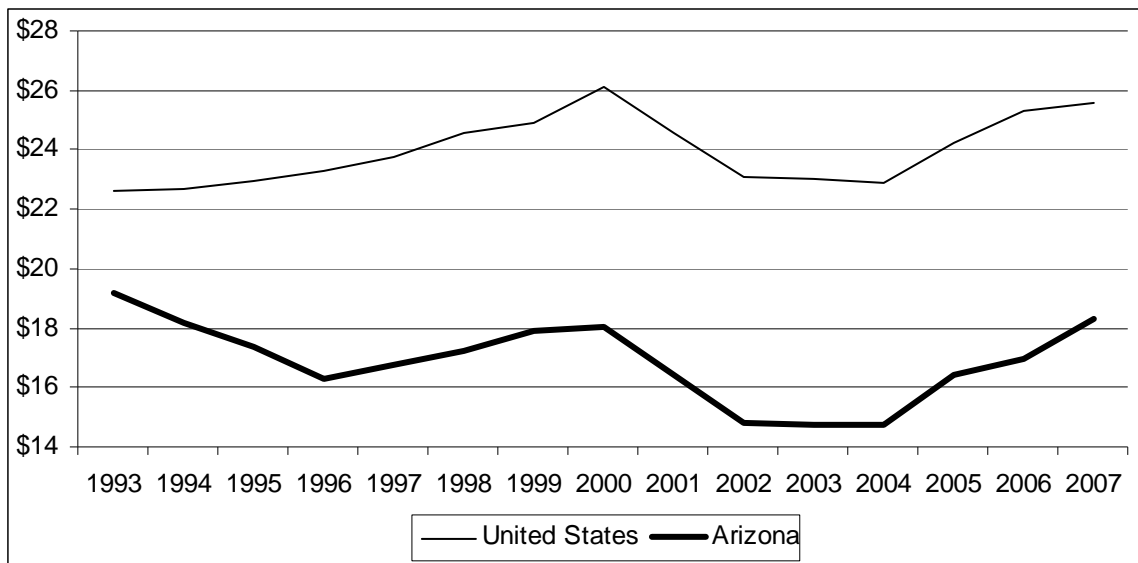
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-13	1
Per \$1,000 of Personal Income	-13	1
In U.S. Rank***:		
Per Capita	-4	-1
Per \$1,000 of Personal Income	-4	0
In Western Rank***:		
Per Capita	-1	0
Per \$1,000 of Personal Income	-1	0
In Dollars:		
Per Capita (inflation adjusted)	28%	34%
Per \$1,000 of Personal Income	-5	9

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*** A negative change in rank means that revenue fell relative to other states

STATE AND LOCAL GOVERNMENT INDIVIDUAL INCOME TAX COLLECTED PER \$1,000 OF PERSONAL INCOME



CORPORATE INCOME TAX

Tax on the net income of corporations.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$986,170	2.39%	2.60%

2007	Dollars	Percentage of U.S. Average	Rank Among States	
			All*	Western**
Per Capita	\$157.39	78.0%	25	3
Per \$1,000 of Personal Income	4.82	90.0	23	4

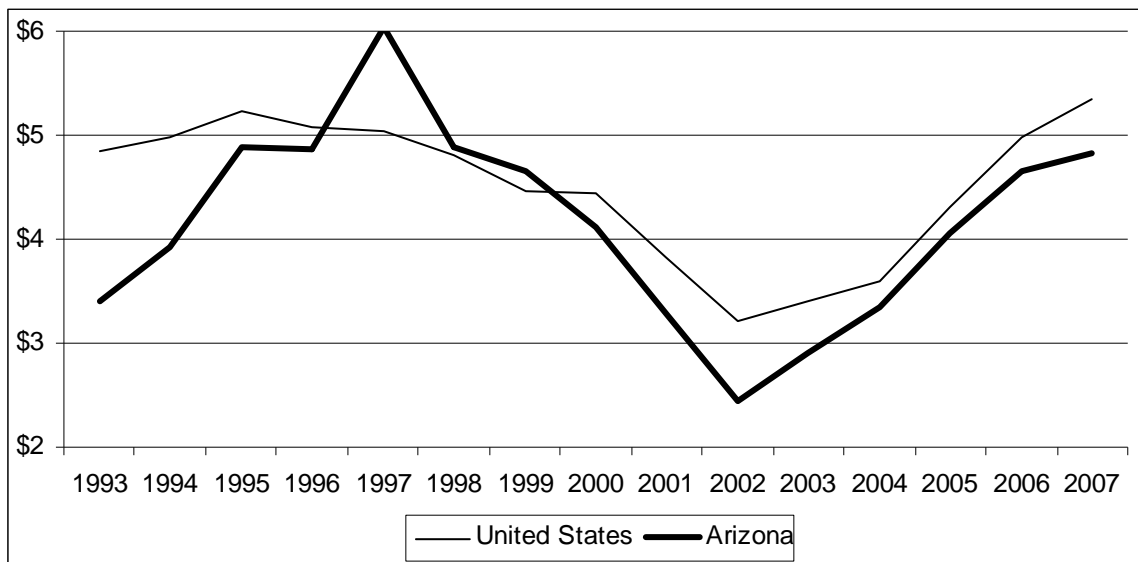
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	18	-25
Per \$1,000 of Personal Income	20	-20
In U.S. Rank***:		
Per Capita	5	-8
Per \$1,000 of Personal Income	5	-12
In Western Rank***:		
Per Capita	0	-1
Per \$1,000 of Personal Income	-1	-2
In Dollars:		
Per Capita (inflation adjusted)	89%	-2%
Per \$1,000 of Personal Income	42	-20

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*** A negative change in rank means that revenue fell relative to other states

STATE AND LOCAL GOVERNMENT CORPORATE INCOME TAX COLLECTED PER \$1,000 OF PERSONAL INCOME



GENERAL SALES TAX

Tax applied to the retail purchase of goods and services. Arizona's transaction privilege tax is classified as a general sales tax.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$9,365,648	22.70%	12.86%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$1,494.72	149.8%	5	2
Per \$1,000 of Personal Income	45.75	173.0	6	3

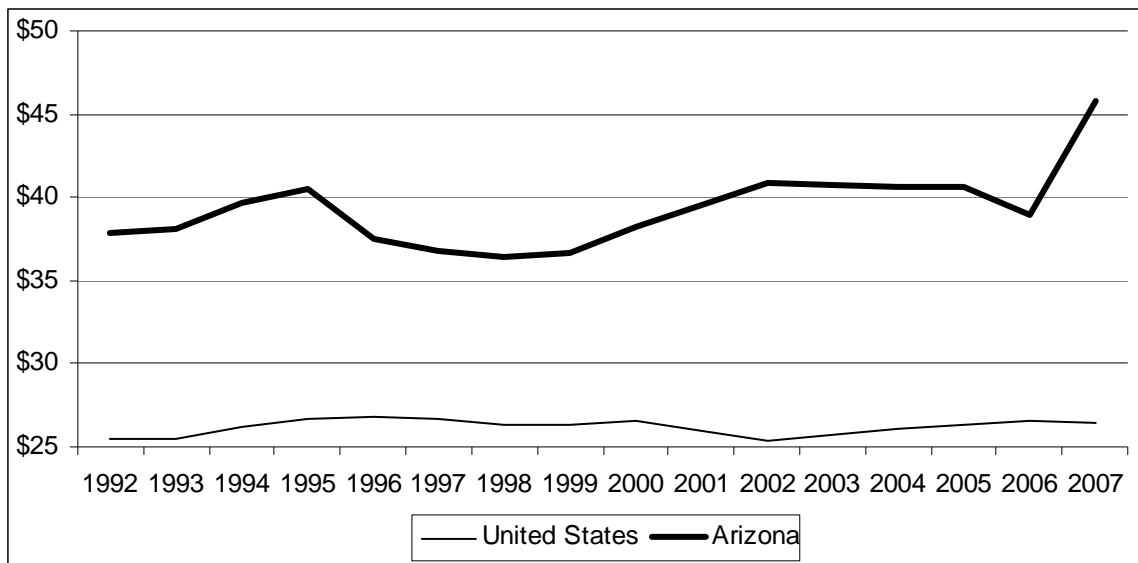
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	22	30
Per \$1,000 of Personal Income	24	35
In U.S. Rank***:		
Per Capita	1	5
Per \$1,000 of Personal Income	-1	3
In Western Rank***:		
Per Capita	2	2
Per \$1,000 of Personal Income	0	1
In Dollars:		
Per Capita (inflation adjusted)	63%	52%
Per \$1,000 of Personal Income	21	24

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*** A negative change in rank means that revenue fell relative to other states

STATE AND LOCAL GOVERNMENT GENERAL SALES TAX COLLECTED PER \$1,000 OF PERSONAL INCOME



TOTAL SELECTIVE SALES TAXES

Taxes imposed on the sale of particular commodities or services apart from the general sales tax.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$1,933,873	4.69%	5.99%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$308.64	66.4%	47	8
Per \$1,000 of Personal Income	9.45	76.7	42	6

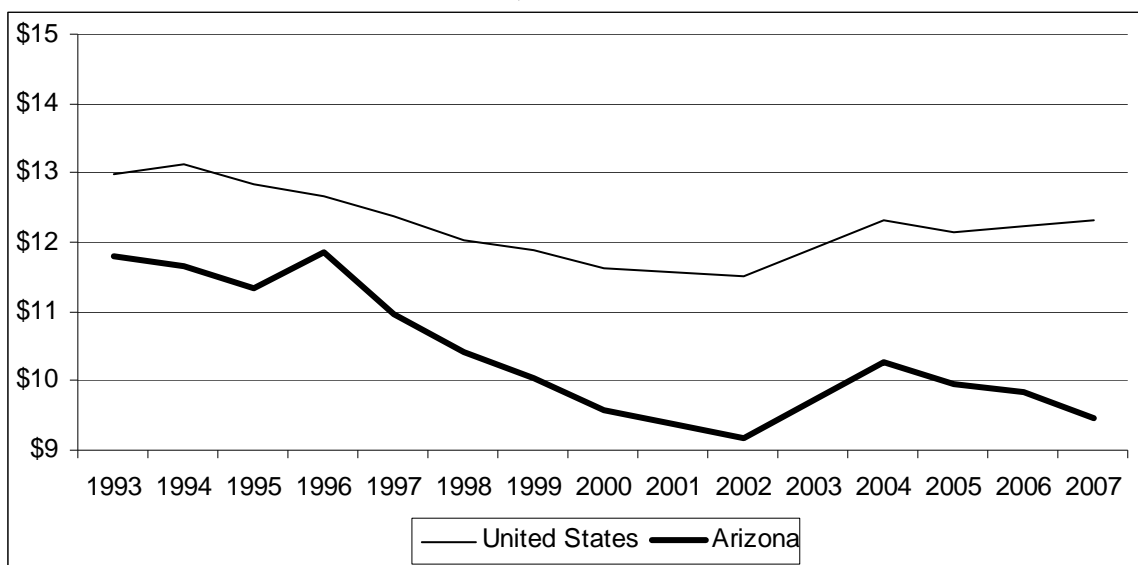
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-11	-10
Per \$1,000 of Personal Income	-14	-12
In U.S. Rank***:		
Per Capita	-9	-7
Per \$1,000 of Personal Income	-9	-6
In Western Rank***:		
Per Capita	-2	-1
Per \$1,000 of Personal Income	-1	-1
In Dollars:		
Per Capita (inflation adjusted)	7%	6%
Per \$1,000 of Personal Income	-20	-14

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*** A negative change in rank means that revenue fell relative to other states

STATE AND LOCAL GOVERNMENT TOTAL SELECTIVE SALES TAXES COLLECTED PER \$1,000 OF PERSONAL INCOME



MOTOR FUELS TAX

Selective sales tax on gasoline and other fuels used in motor vehicles or aircraft.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$768,914	1.86%	1.63%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$122.72	97.0%	38	7
Per \$1,000 of Personal Income	3.76	112.0	29	5

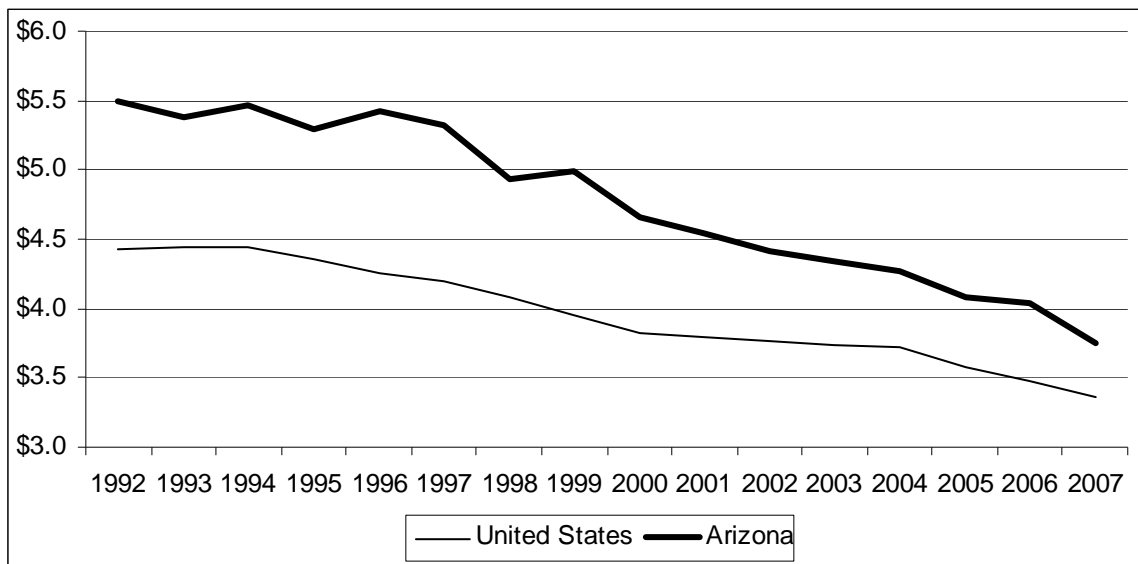
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-10	-13
Per \$1,000 of Personal Income	-12	-15
In U.S. Rank***:		
Per Capita	-5	-7
Per \$1,000 of Personal Income	-8	-8
In Western Rank***:		
Per Capita	-1	0
Per \$1,000 of Personal Income	0	0
In Dollars:		
Per Capita (inflation adjusted)	-8%	-14%
Per \$1,000 of Personal Income	-32	-29

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STATE AND LOCAL GOVERNMENT MOTOR FUELS TAX COLLECTED PER \$1,000 OF PERSONAL INCOME



ALCOHOLIC BEVERAGES TAX

Selective sales tax on sale of alcoholic beverages at government-operated liquor stores or at private-sector businesses.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$63,921	0.15%	0.24%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$10.20	54.3%	36	6
Per \$1,000 of Personal Income	0.31	62.7	31	6

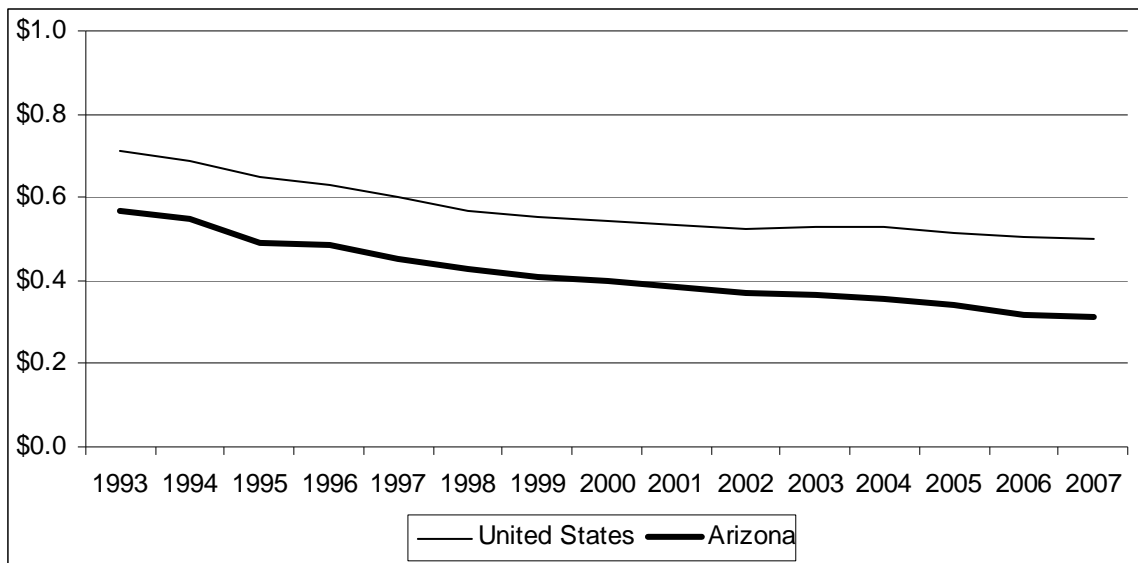
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-14	-11
Per \$1,000 of Personal Income	-17	-13
In U.S. Rank***:		
Per Capita	-7	-5
Per \$1,000 of Personal Income	-5	-4
In Western Rank***:		
Per Capita	-2	-1
Per \$1,000 of Personal Income	-2	-1
In Dollars:		
Per Capita (inflation adjusted)	-26%	-16%
Per \$1,000 of Personal Income	-46	-31

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STATE AND LOCAL GOVERNMENT ALCOHOLIC BEVERAGES TAX COLLECTED PER \$1,000 OF PERSONAL INCOME



TOBACCO PRODUCTS TAX

Selective sales tax on tobacco products, including cigarettes and cigars.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$358,113	0.87%	0.68%

2007	Dollars	Percentage of U.S. Average	Rank Among States	
			All*	Western**
Per Capita	\$57.15	108.2%	22	3
Per \$1,000 of Personal Income	1.75	125.0	19	2

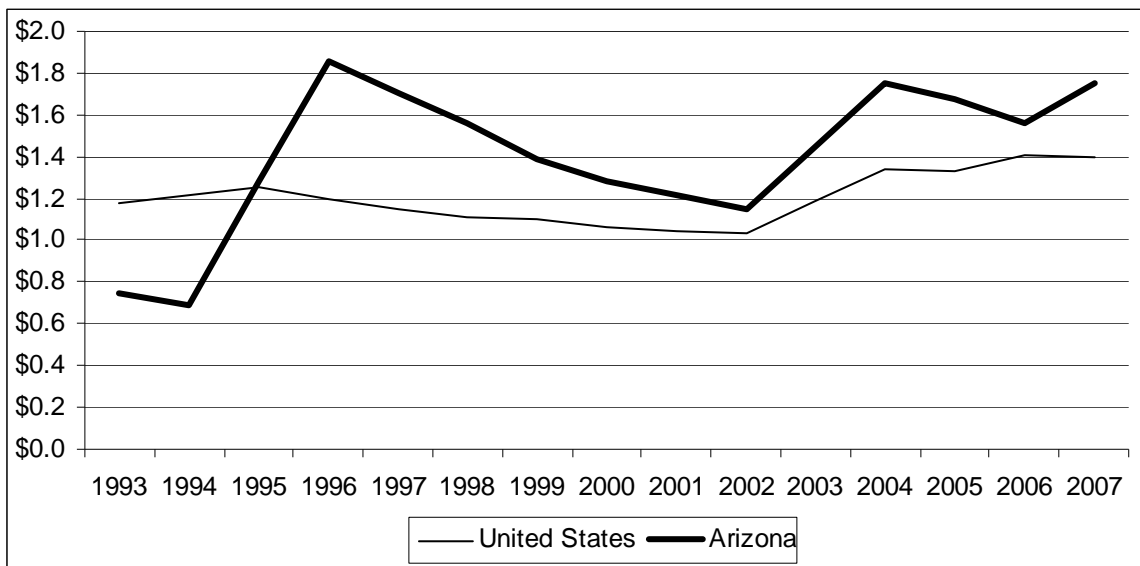
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	54	-20
Per \$1,000 of Personal Income	62	-24
In U.S. Rank***:		
Per Capita	22	-8
Per \$1,000 of Personal Income	25	-11
In Western Rank***:		
Per Capita	5	0
Per \$1,000 of Personal Income	6	1
In Dollars:		
Per Capita (inflation adjusted)	214%	26%
Per \$1,000 of Personal Income	133	3

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STATE AND LOCAL GOVERNMENT TOBACCO PRODUCTS TAX COLLECTED PER \$1,000 OF PERSONAL INCOME



PUBLIC UTILITIES TAX

Selective sales tax imposed on public utilities based on gross receipts, units of service sold, or similar measures.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$200,274	0.49%	1.15%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$31.96	35.7%	37	8
Per \$1,000 of Personal Income	0.98	41.3	35	8

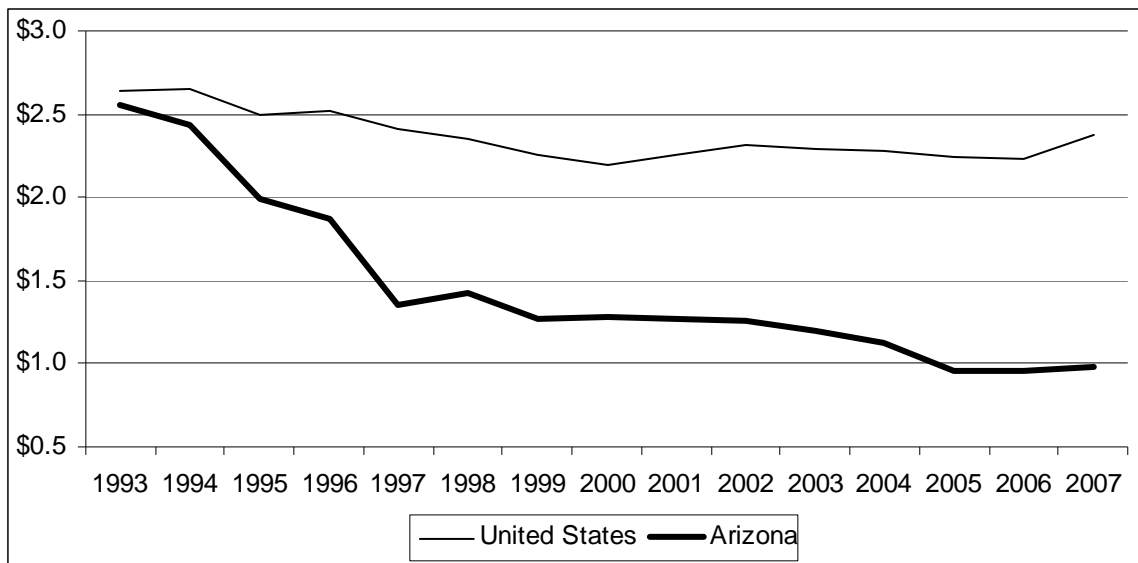
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-47	-13
Per \$1,000 of Personal Income	-56	-15
In U.S. Rank***:		
Per Capita	-19	-9
Per \$1,000 of Personal Income	-19	-7
In Western Rank***:		
Per Capita	-5	-2
Per \$1,000 of Personal Income	-6	-3
In Dollars:		
Per Capita (inflation adjusted)	-49%	-12%
Per \$1,000 of Personal Income	-62	-28

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STATE AND LOCAL GOVERNMENT PUBLIC UTILITIES TAX COLLECTED PER \$1,000 OF PERSONAL INCOME



OTHER SELECTIVE SALES TAXES

Taxes on amusement admission charges, amounts wagered, hotel and motel rates, and a number of other commodities, businesses, and services.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$542,651	1.32%	2.28%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$86.60	48.9%	43	8
Per \$1,000 of Personal Income	2.65	56.4	42	7

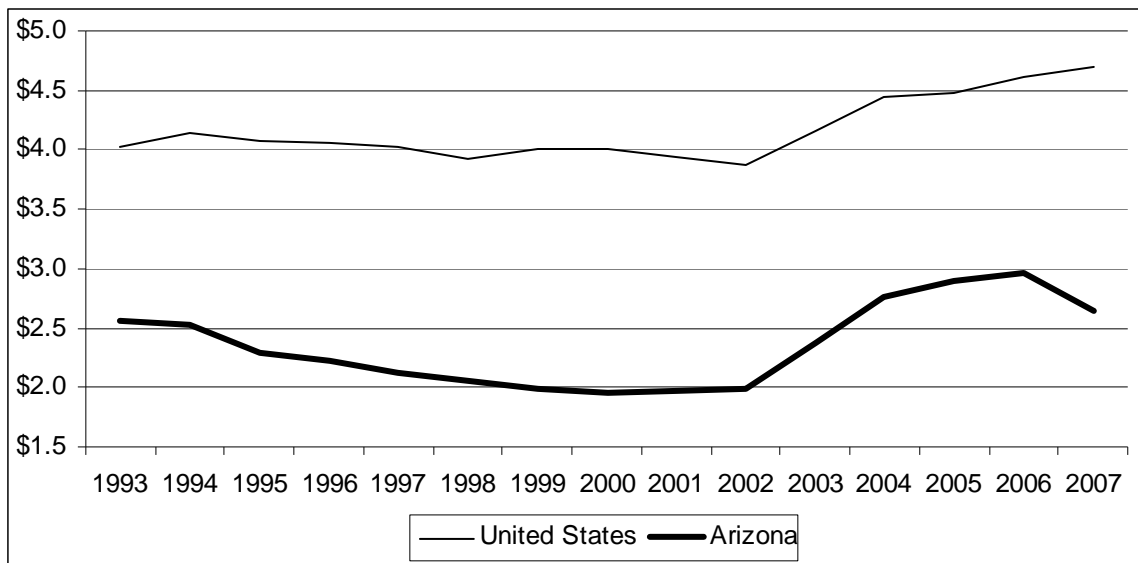
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-5	4
Per \$1,000 of Personal Income	-7	4
In U.S. Rank***:		
Per Capita	-4	0
Per \$1,000 of Personal Income	-6	0
In Western Rank***:		
Per Capita	-1	-1
Per \$1,000 of Personal Income	-1	0
In Dollars:		
Per Capita (inflation adjusted)	39%	53%
Per \$1,000 of Personal Income	4	25

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STATE AND LOCAL GOVERNMENT OTHER SELECTIVE SALES TAXES COLLECTED PER \$1,000 OF PERSONAL INCOME



MOTOR VEHICLE LICENSE TAX

Licenses imposed on owners and operators of motor vehicles, including fees for title registration, license plates, vehicle inspection, etc. Taxes based on the value of a vehicle are not included—these are classified as property taxes.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$238,301	0.58%	0.90%

2007	Dollars	Percentage of U.S. Average	Rank Among States	
			All*	Western**
Per Capita	\$38.03	54.7%	49	9
Per \$1,000 of Personal Income	1.16	63.1	43	9

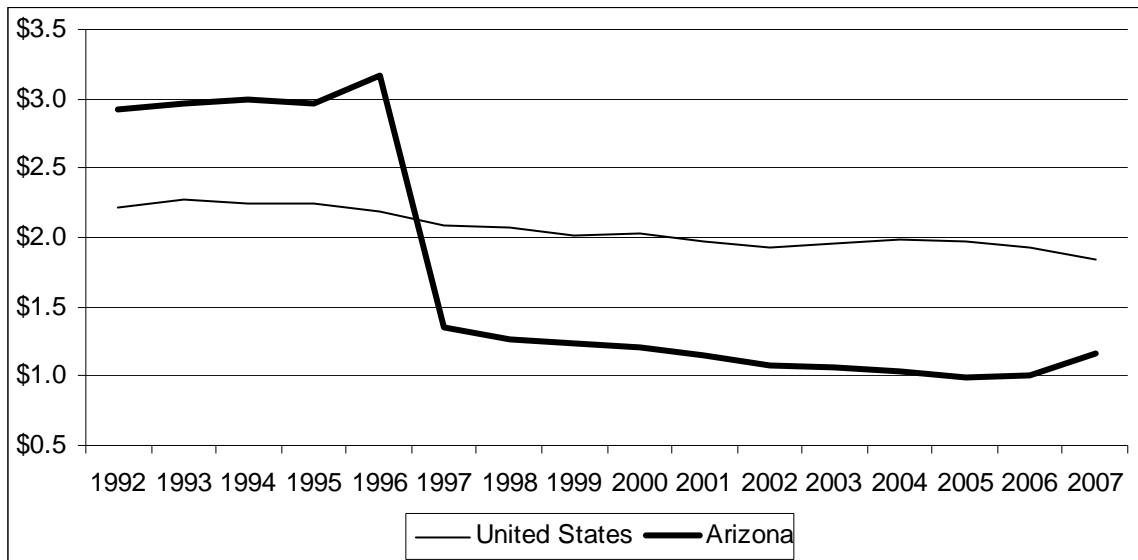
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-59	-1
Per \$1,000 of Personal Income	-69	-2
In U.S. Rank***:		
Per Capita	-34	-3
Per \$1,000 of Personal Income	-31	1
In Western Rank***:		
Per Capita	-5	-1
Per \$1,000 of Personal Income	-6	-1
In Dollars:		
Per Capita (inflation adjusted)	-46%	5%
Per \$1,000 of Personal Income	-60	-15

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STATE AND LOCAL GOVERNMENT MOTOR VEHICLE LICENSE TAX COLLECTED PER \$1,000 OF PERSONAL INCOME



OTHER TAXES

Death and gift taxes, severance taxes, and a variety of other taxes.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$842,115	2.04%	3.57%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$134.40	48.5%	43	8
Per \$1,000 of Personal Income	4.11	56.0	41	8

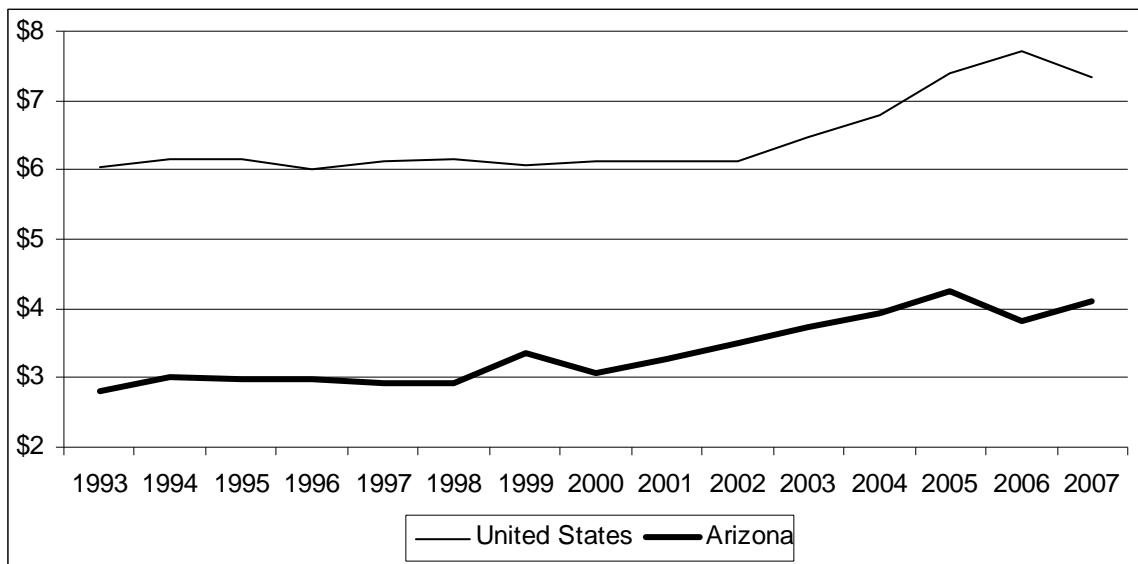
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	9	8
Per \$1,000 of Personal Income	9	8
In U.S. Rank***:		
Per Capita	6	7
Per \$1,000 of Personal Income	6	6
In Western Rank***:		
Per Capita	1	1
Per \$1,000 of Personal Income	1	1
In Dollars:		
Per Capita (inflation adjusted)	96%	73%
Per \$1,000 of Personal Income	47	41

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STATE AND LOCAL GOVERNMENT OTHER TAXES COLLECTED PER \$1,000 OF PERSONAL INCOME



CURRENT CHARGES: EDUCATION

Primarily consists of tuition and fees at institutions of higher education, but also includes receipts from school lunch sales and other charges.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$1,851,784	4.49%	4.45%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$295.54	85.6%	38	6
Per \$1,000 of Personal Income	9.05	98.8	36	7

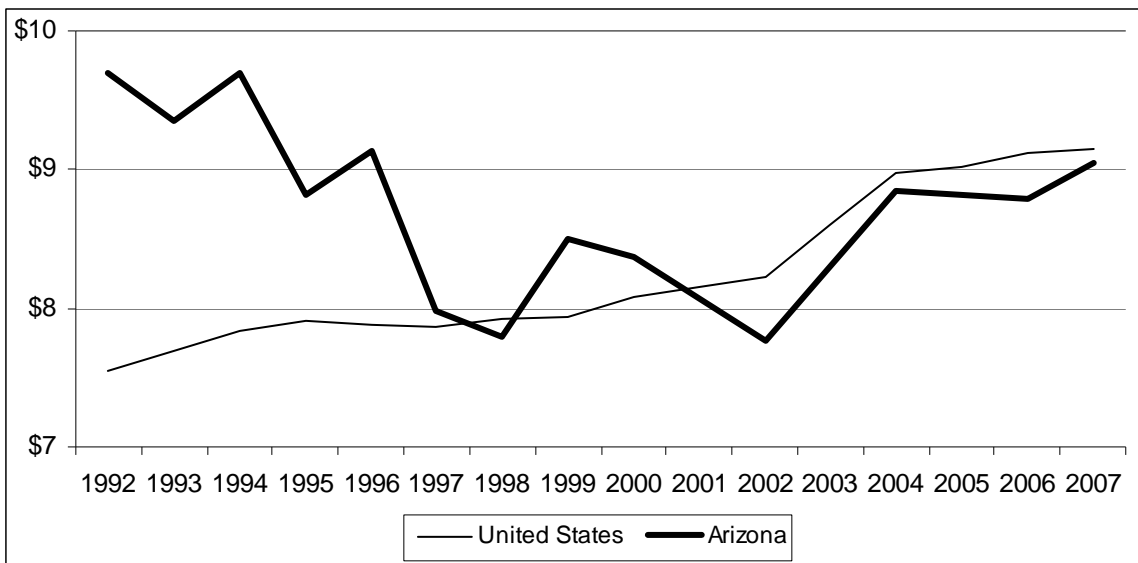
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-25	-2
Per \$1,000 of Personal Income	-30	-3
In U.S. Rank***:		
Per Capita	-15	1
Per \$1,000 of Personal Income	-14	0
In Western Rank***:		
Per Capita	-1	1
Per \$1,000 of Personal Income	-3	0
In Dollars:		
Per Capita (inflation adjusted)	26%	39%
Per \$1,000 of Personal Income	-7	13

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STATE AND LOCAL GOVERNMENT EDUCATION CHARGES COLLECTED PER \$1,000 OF PERSONAL INCOME



CURRENT CHARGES: HIGHER EDUCATION

Tuition, fees, and other charges at community colleges and universities.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$1,584,561	3.84%	3.79%

2007	Dollars	Percentage of U.S. Average	Rank Among States	
			All*	Western**
Per Capita	\$252.89	85.9%	40	7
Per \$1,000 of Personal Income	7.74	99.3	35	6

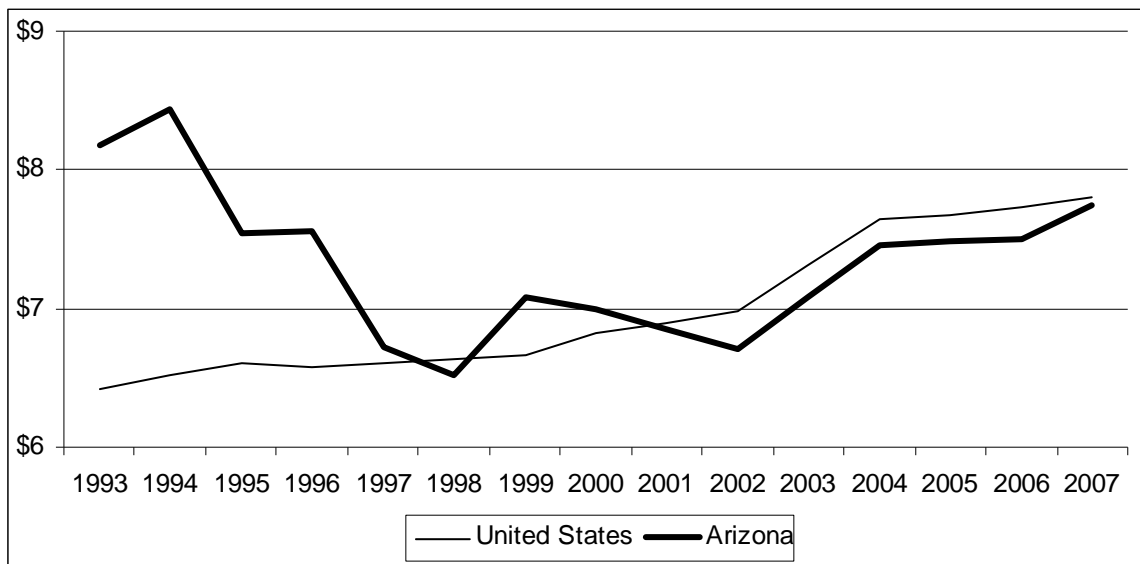
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-23	-2
Per \$1,000 of Personal Income	-28	-3
In U.S. Rank***:		
Per Capita	-12	0
Per \$1,000 of Personal Income	-13	3
In Western Rank***:		
Per Capita	-2	0
Per \$1,000 of Personal Income	-2	1
In Dollars:		
Per Capita (inflation adjusted)	27%	41%
Per \$1,000 of Personal Income	-5	15

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STATE AND LOCAL GOVERNMENT HIGHER EDUCATION CHARGES COLLECTED PER \$1,000 OF PERSONAL INCOME



CURRENT CHARGES: HOSPITALS

Charges at public hospitals received from patients, private insurance companies, and public insurance programs, such as Medicare.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$804,113	1.95%	3.92%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$128.33	42.2%	37	9
Per \$1,000 of Personal Income	3.93	48.8	37	9

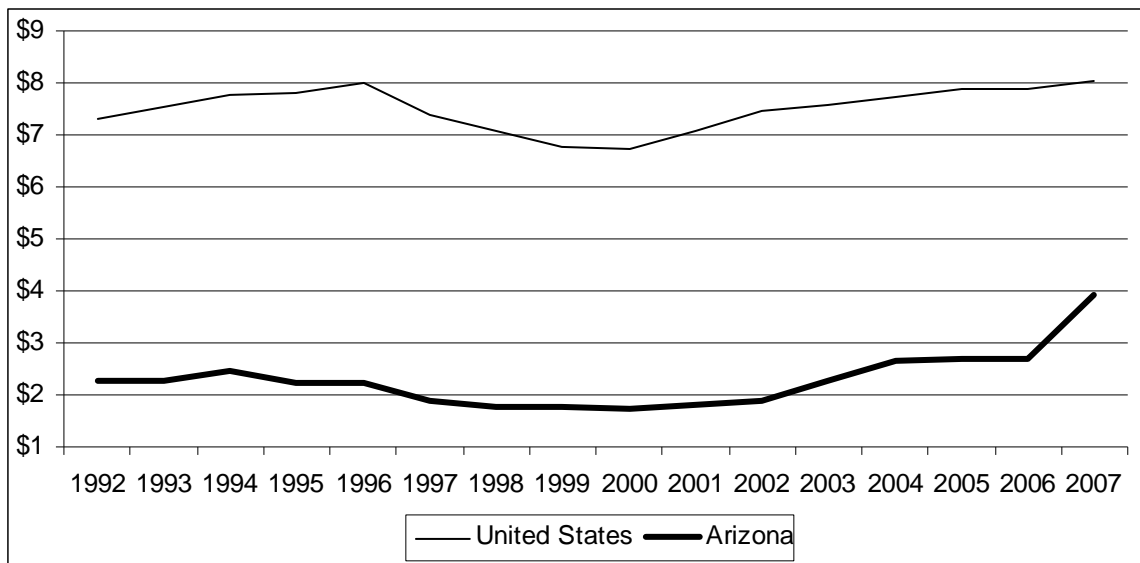
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	15	20
Per \$1,000 of Personal Income	18	23
In U.S. Rank***:		
Per Capita	6	7
Per \$1,000 of Personal Income	4	6
In Western Rank***:		
Per Capita	0	0
Per \$1,000 of Personal Income	0	0
In Dollars:		
Per Capita (inflation adjusted)	133%	157%
Per \$1,000 of Personal Income	73	109

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STATE AND LOCAL GOVERNMENT HOSPITAL CHARGES COLLECTED PER \$1,000 OF PERSONAL INCOME



CURRENT CHARGES: HIGHWAYS

Toll roads and maintenance assessments.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$14,697	0.04%	0.46%

2007	Dollars	Percentage of U.S. Average	Rank Among States	
			All*	Western**
Per Capita	\$2.35	6.6%	45	9
Per \$1,000 of Personal Income	0.07	7.7	43	9

Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	4	0
Per \$1,000 of Personal Income	4	0
In U.S. Rank***:		
Per Capita	1	-4
Per \$1,000 of Personal Income	3	-2
In Western Rank***:		
Per Capita	-1	-1
Per \$1,000 of Personal Income	-1	-1
In Dollars****:		
Per Capita (inflation adjusted)	-	-
Per \$1,000 of Personal Income	-	-

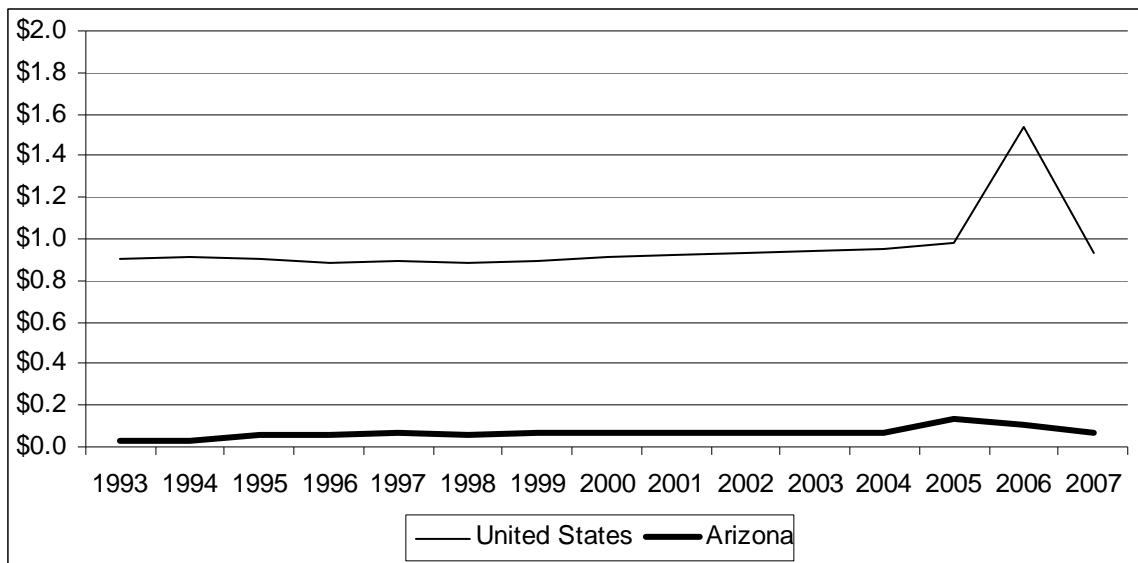
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**** Dollar values are too small to produce a meaningful percent change

STATE AND LOCAL GOVERNMENT HIGHWAY CHARGES COLLECTED PER \$1,000 OF PERSONAL INCOME



CURRENT CHARGES: AIRPORTS

Charges for use of airport facilities including landing fees, terminal rents, and parking fees.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$466,876	1.13%	0.71%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$74.51	135.0%	10	4
Per \$1,000 of Personal Income	2.28	155.9	8	4

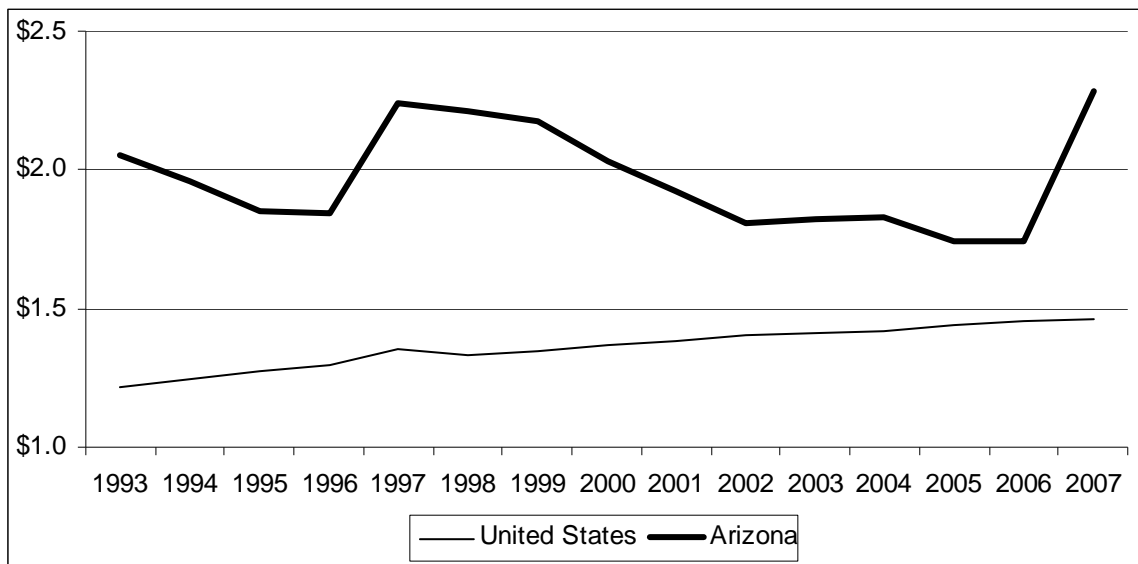
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-9	-8
Per \$1,000 of Personal Income	-12	-10
In U.S. Rank***:		
Per Capita	-2	-3
Per \$1,000 of Personal Income	-2	-2
In Western Rank***:		
Per Capita	0	-1
Per \$1,000 of Personal Income	-1	-1
In Dollars:		
Per Capita (inflation adjusted)	49%	25%
Per \$1,000 of Personal Income	11	2

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STATE AND LOCAL GOVERNMENT AIRPORT CHARGES COLLECTED PER \$1,000 OF PERSONAL INCOME



CURRENT CHARGES: SEWERAGE

Charges for sewer collection and disposal, including connection fees.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$629,089	1.52%	1.55%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$100.40	83.3%	30	8
Per \$1,000 of Personal Income	3.07	96.2	25	8

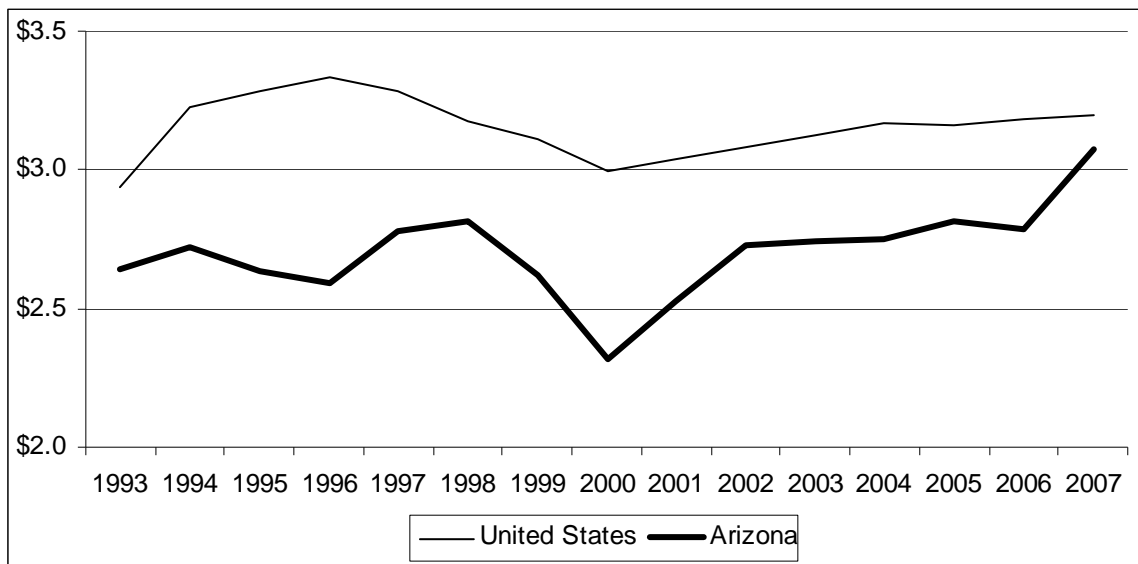
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	7	10
Per \$1,000 of Personal Income	6	12
In U.S. Rank***:		
Per Capita	-1	1
Per \$1,000 of Personal Income	1	5
In Western Rank***:		
Per Capita	0	-1
Per \$1,000 of Personal Income	0	0
In Dollars:		
Per Capita (inflation adjusted)	58%	35%
Per \$1,000 of Personal Income	16	10

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STATE AND LOCAL GOVERNMENT SEWERAGE CHARGES COLLECTED PER \$1,000 OF PERSONAL INCOME



CURRENT CHARGES: SOLID WASTE

Fees for garbage collection and disposal, for the operation of landfills, for the cleanup of hazardous waste, etc.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$380,618	0.92%	0.62%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$60.74	125.9%	16	5
Per \$1,000 of Personal Income	1.86	145.4	12	4

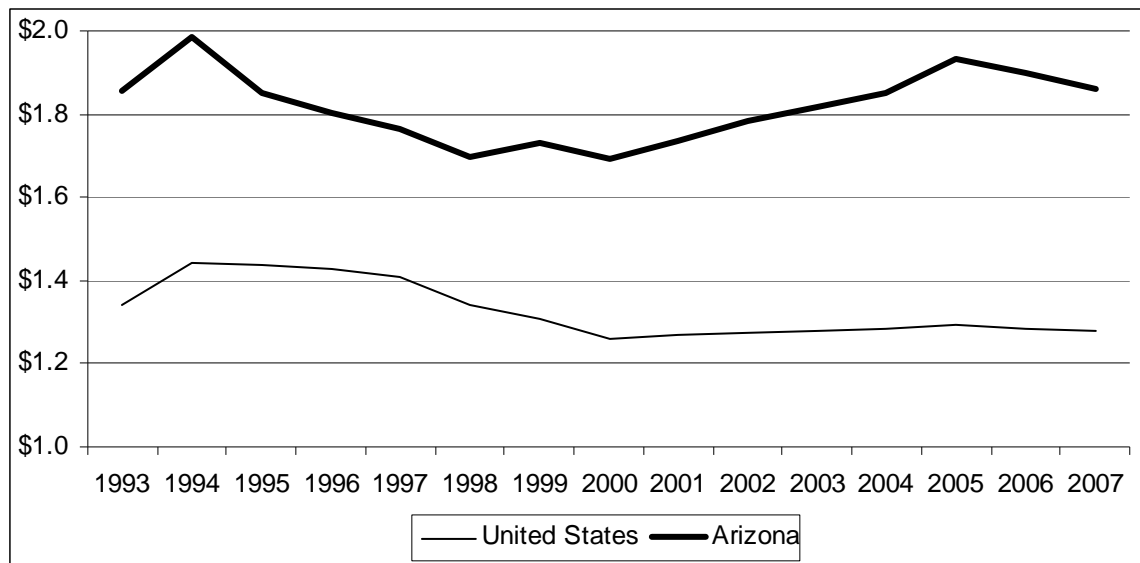
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	8	18
Per \$1,000 of Personal Income	7	20
In U.S. Rank***:		
Per Capita	-2	5
Per \$1,000 of Personal Income	-1	3
In Western Rank***:		
Per Capita	-1	0
Per \$1,000 of Personal Income	0	0
In Dollars:		
Per Capita (inflation adjusted)	34%	29%
Per \$1,000 of Personal Income	0	6

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STATE AND LOCAL GOVERNMENT SOLID WASTE CHARGES COLLECTED PER \$1,000 OF PERSONAL INCOME



INTEREST EARNINGS

Amounts earned from all interest-bearing deposits and accounts.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$1,614,668	3.91%	4.01%

2007	Dollars	Percentage of U.S. Average	Rank Among States	
			All*	Western**
Per Capita	\$257.69	82.9%	38	9
Per \$1,000 of Personal Income	7.89	95.7	28	7

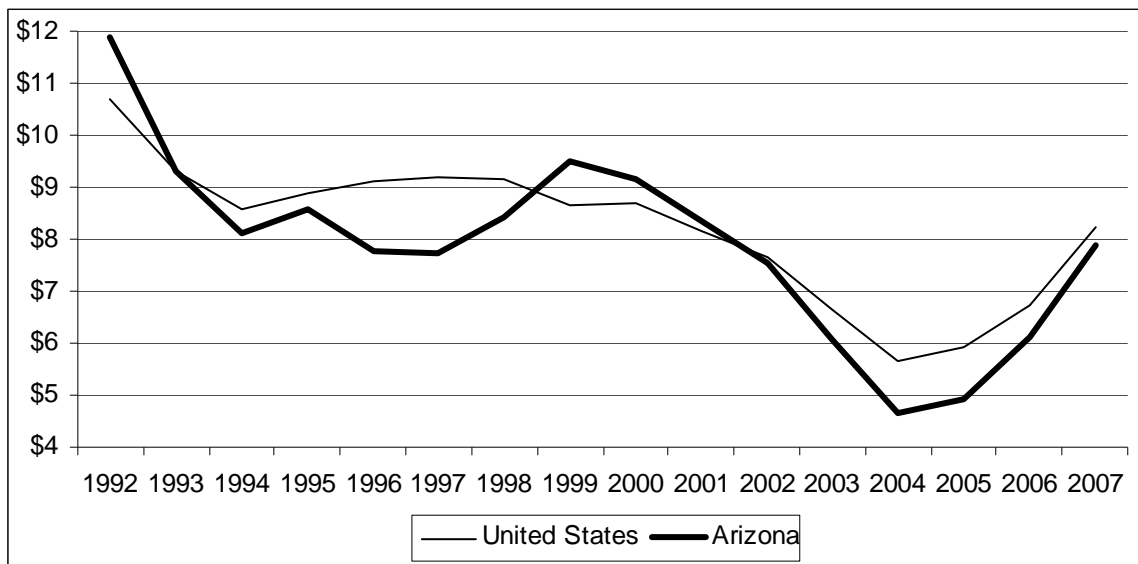
Change	1992-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-13	10
Per \$1,000 of Personal Income	-15	12
In U.S. Rank***:		
Per Capita	-10	7
Per \$1,000 of Personal Income	-7	12
In Western Rank***:		
Per Capita	-1	0
Per \$1,000 of Personal Income	-1	1
In Dollars:		
Per Capita (inflation adjusted)	-10%	25%
Per \$1,000 of Personal Income	-34	2

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STATE AND LOCAL GOVERNMENT INTEREST EARNINGS COLLECTED PER \$1,000 OF PERSONAL INCOME



SPECIAL ASSESSMENTS

Impact fees to extend physical infrastructure to new developments and assessments for the improvement of infrastructure.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$124,490	0.30%	0.35%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$19.87	72.9%	22	7
Per \$1,000 of Personal Income	0.61	84.2	21	7

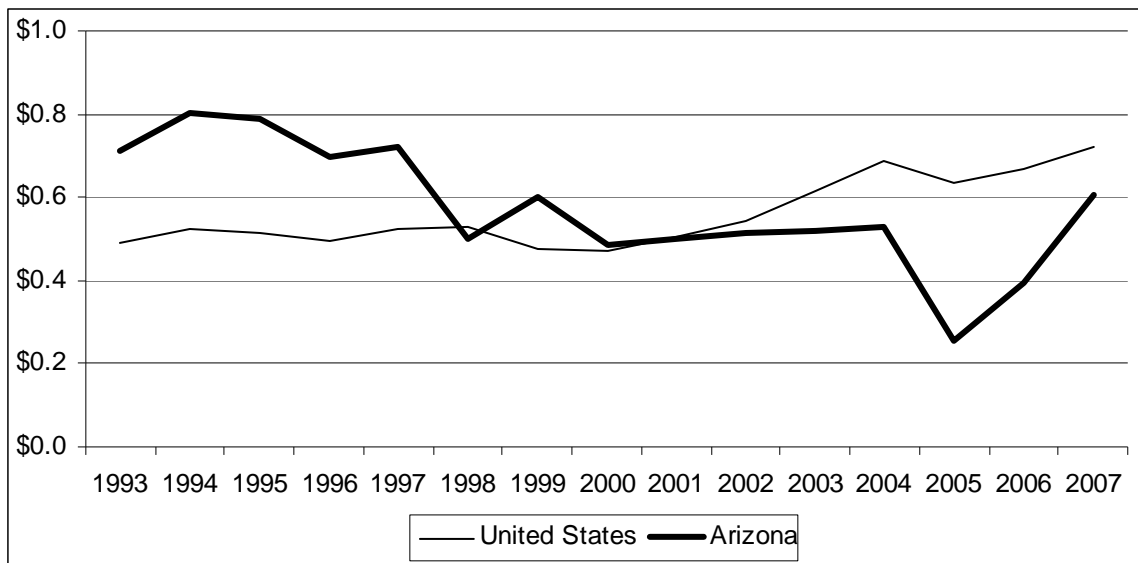
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-51	-46
Per \$1,000 of Personal Income	-61	-54
In U.S. Rank***:		
Per Capita	-7	-8
Per \$1,000 of Personal Income	-7	-7
In Western Rank***:		
Per Capita	-1	-2
Per \$1,000 of Personal Income	-2	-2
In Dollars:		
Per Capita (inflation adjusted)	14%	3%
Per \$1,000 of Personal Income	-14	-15

* 50 states plus District of Columbia; a rank of 1 represents the highest revenue

** Arizona plus eight western states (California, Colorado, Nevada, New Mexico, Oregon, Texas, Utah, and Washington); a rank of 1 represents the highest revenue

*** A negative change in rank means that revenue fell relative to other states

STATE AND LOCAL GOVERNMENT SPECIAL ASSESSMENTS COLLECTED PER \$1,000 OF PERSONAL INCOME



SALE OF PROPERTY

Amounts received from the sale of real property, such as land and buildings, and other capital assets.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$273,600	0.66%	0.20%

2007	Dollars	Percentage of	Rank Among States	
		U.S. Average	All*	Western**
Per Capita	\$43.67	281.8%	3	2
Per \$1,000 of Personal Income	1.34	325.4	3	2

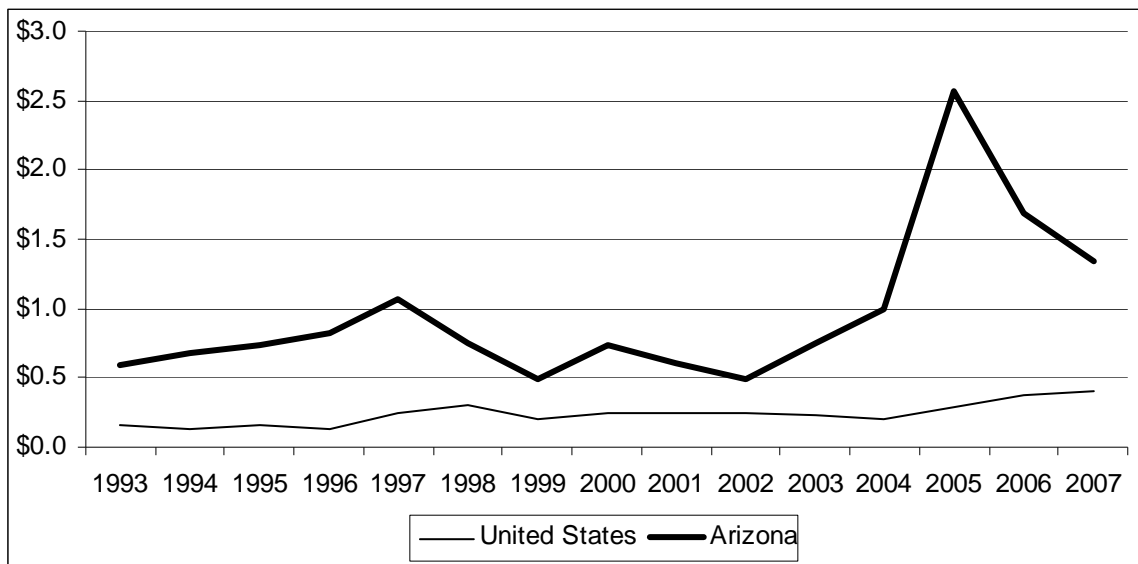
Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-42	-98
Per \$1,000 of Personal Income	-54	-115
In U.S. Rank***:		
Per Capita	2	1
Per \$1,000 of Personal Income	2	0
In Western Rank***:		
Per Capita	0	-1
Per \$1,000 of Personal Income	0	-1
In Dollars:		
Per Capita (inflation adjusted)	205%	53%
Per \$1,000 of Personal Income	127	25

* 50 states plus District of Columbia; a rank of 1 represents the highest revenue

** Arizona plus eight western states (California, Colorado, Nevada, New Mexico, Oregon, Texas, Utah, and Washington); a rank of 1 represents the highest revenue

*** A negative change in rank means that revenue fell relative to other states

STATE AND LOCAL GOVERNMENT REVENUE FROM SALE OF PROPERTY COLLECTED PER \$1,000 OF PERSONAL INCOME



MISCELLANEOUS REVENUE

Revenue received from lotteries, rents, fines and forfeits, etc.

ARIZONA STATE AND LOCAL GOVERNMENTS

	Arizona	Share of Total Revenue	
	\$ in 000	Arizona	United States
2007	\$2,100,351	5.09%	5.54%

2007	Dollars	Percentage of U.S. Average	Rank Among States	
			All*	Western**
Per Capita	\$335.21	78.0%	40	8
Per \$1,000 of Personal Income	10.26	90.1	32	8

Change	1993-2007	1997-2007
In Ratio to U.S. Average:		
Per Capita	-1	-1
Per \$1,000 of Personal Income	-3	-1
In U.S. Rank***:		
Per Capita	-9	-6
Per \$1,000 of Personal Income	-6	-5
In Western Rank***:		
Per Capita	-1	0
Per \$1,000 of Personal Income	-2	-2
In Dollars:		
Per Capita (inflation adjusted)	79%	57%
Per \$1,000 of Personal Income	34	28

* 50 states plus District of Columbia; a rank of 1 represents the highest revenue

** Arizona plus eight western states (California, Colorado, Nevada, New Mexico, Oregon, Texas, Utah, and Washington); a rank of 1 represents the highest revenue

*** A negative change in rank means that revenue fell relative to other states

STATE AND LOCAL GOVERNMENT MISCELLANEOUS REVENUE COLLECTED PER \$1,000 OF PERSONAL INCOME

