First $1 Billion Collected

- $500 Million: Quality Education and Performance Fund
- $10 Million: Education Learning and Accountability Fund
- $90 Million: Education Accountability and Improvement Fund
- $100 Million: State Infrastructure Fund
- $25 Million: Children’s Health Insurance Program Fund
- $100 Million: Family Stability and Self-Sufficiency Fund
- $50 Million: University Scholarship, Operations, and Infrastructure Fund
- Up to $125 Million: Inflationary adjustment for school base level funding or equalization appropriations

Excess of $1 Billion Collected

- 33% Up to $100 Million: Districts and charters based on number of children in reduced price lunch program
- 22.5% Up to $66 Million: Community college districts for workforce dev. accounts
- 22.5% Up to $250 Million: University Scholarship, Operations, and Infrastructure Fund
- 11% Up to $100 Million: State Infrastructure Fund
- 9% Up to $29 Million: JTEDs for career and vocational training
- 2% Up to $5 Million: ADE for adult education programs

Excess of $1.250 Billion Collected

- 2/3 Up to $250 Million: University Scholarship, Operations, and Infrastructure Fund
- 1/3 Up to $100 Million: State Infrastructure Fund

Excess of $1.502 Billion Collected

- 40% Quality Education and Performance Fund
- 30% Districts and charters by number of children in reduced price lunch program
- 10% State Infrastructure Fund
- 7.5% University Scholarships, Operations and Infrastructure Fund

- 2.5% Community college districts for workforce dev. accounts
- 7.5% Education Accountability and Improvement Fund
- 2.5% JTEDs for vocational and career training

ARIZONA TAX RESEARCH ASSOCIATION