

LISTING OF SALES TAX RATES, EFFECTIVE DATES AND CODES

Effective October 1, 1987

CITY CODES

CITY NAME	CODE	DATE	RATE	CITY NAME	CODE	DATE	RATE
APACHE JUNCTION (F)				HOLBROOK (F) (CONTINUED)			
Util/Communication	AJ1	10-01-80	3%	Hotel/Motel Tax	HB3	09-01-87	2%
All Others	AJ	08-01-87	2%	HUACHUCA CITY(F)	HC	09-01-75	1%
AVONDALE (F)				JEROME			
Food	AD1	07-06-87	1%	Restaurant, Bar & Hotel Sales	JO1	07-01-73	4%
All Others	AD	07-01-80	1%	All Others	JO	09-01-73	2%
BENSON (F)	BS	10-01-80	2%	KEARNY (F)	KN	02-01-74	1%
BISBEE (F)	BB	09-01-73	2%	KINGMAN			
BUCKEYE (F)	BE	01-01-79	1%	Use Tax	KM2	07-01-85	1%
BULLHEAD CITY				Portion of Single Sale over \$1,000	KM1	05-01-85	1%
Use Tax	BH2	01-01-79	1%	All Others	KM	06-30-80	2%
Sales Tax	BH	01-01-79	1%	LAKE HAVASU CITY			
CAREFREE (F)	CA	03-01-85	1%	Use Tax	LH2	07-01-84	1%
CASA GRANDE (F)				Sales Tax	LH	07-01-84	1%
Util/Communications	CG1	01-01-78	2%	LITCHFIELD PARK			
All Others	CG	01-01-78	1.5%	Use Tax	LP2	11-01-87	2%
CAVE CREEK (F)				Sales Tax	LP	11-01-87	2%
Use Tax	CK2	03-01-87	1.5%	Hotel/Motel Tax	LP1	11-01-87	1%
Utilities	CK1	03-01-87	1%	MARANA			
All Others	CK	03-01-87	1.5%	Util/Communication	MA1	01-01-80	2%
CHINO VALLEY (F)	CV	07-26-87	2%	All Others	MA	01-01-80	2%
CLARKDALE (F)				MIAMI (F)	MM	02-01-74	1%
Hotel/Motel Tax	CD1	08-01-80	1%	ORO VALLEY	OR	07-01-77	2%
All Others	CD	08-01-80	1%	PAGE (F)			
CLIFTON (F)	CF	04-01-76	1%	Use Tax	PG2	05-01-75	1%
COOLIDGE (F)				Sales Tax	PG	05-01-75	1%
Sales Tax Single Item Under \$10,000	CL	07-01-86	2%	PARADISE VALLEY (F)			
Sales Tax Single Item \$10,000 or More	CL1	07-01-86	1.5%	Hotel/Motel Tax	PV1	08-01-87	2%
Use Tax Single Item Under \$10,000	CL2	04-01-87	2%	Sales Tax	PV	02-01-74	1%
Use Tax Single Item \$10,000 or More	CL3	04-01-87	1.5%	PARKER			
COTTONWOOD (F)				Single Item \$2,500 or More	PK1	01-01-76	1%
Sales Tax	CW	07-01-87	2%	All Others	PK	01-01-76	2%
Hotel/Motel Tax	CW1	07-01-87	2%	PAYSON (F)	PS	07-01-74	2%
Utilities	CW3	07-01-87	1%	PIMA (F)	PM	01-01-81	1%
DOUGLAS (F)	DL	06-01-74	2%	PINE-TOP LAKESIDE (F)	PP	10-01-79	2%
DUNCAN (F)	DC	01-01-79	2%	PRESCOTT VALLEY (F)	PL	07-20-87	2%
EAGAR (F)				SAFFORD (F)	SF	09-01-73	1%
Use Tax	EG2	04-14-87	2%	ST. JOHNS (F)	SJ	03-01-75	1%
Sales Tax	EG	07-01-77	2%	SAN LUIS (F)	SU	10-01-79	2%
EL MIRAGE (F)	FM	01-01-77	2%	SHOW LOW (F)	SL	01-01-76	2%
ELOY (F)	EL	04-09-85	1.5%	SIERRA VISTA (F)	SR	02-01-74	1%
FLORENCE	FL	10-01-80	2%	SNOWFLAKE (F)	SN	07-01-86	2%
FREDONIA (F)	FD	09-01-73	1%	SOMERTON (F)	SO	07-01-85	2%
GILA BEND (F)				SOUTH TUCSON (F)	ST	09-01-73	2%
Single invoice over \$1,200	GI1	02-01-74	1%	SPRINGERVILLE (F)			
All Others	GI	02-01-74	2%	Use Tax	SV2	04-01-87	2%
GILBERT (F)	GB	09-01-73	1%	Sales Tax	SV	01-01-74	2%
GLENDALE (F)				SUPERIOR	SI	10-01-81	1%
Use Tax	GD1	07-01-86	1%	SURPRISE (F)	SP	01-01-75	1%
Sales Tax	GD	10-01-75	1%	TAYLOR	TL	08-01-80	1%
GLOBE (F)	GL	10-01-73	1%	THATCHER (F)	TC	01-01-79	1%
GOODYEAR (F)	GY	08-01-73	1%	TOLLESON (F)	TN	07-01-82	2%
JUADALUPE (F)				TOMBSTONE	TS	07-01-74	2%
Food	GU1	09-01-74	1%	WELLTON (F)	WT	07-01-74	2%
All Others	GU	09-01-74	2%	WICKENBURG (F)	WB	01-01-75	1%
HOLBROOK (F)				WILLCOX (F)			
Use Tax	HB2	09-01-73	2%	Food	WC1	09-01-73	1%
Sales Tax	HB	09-01-73	2%	All Others	WC	09-01-73	2%

CITY NAME	CODE	DATE	RATE
WILLIAMS (F)			
Portion of Single Sale Over \$1,000	WL1	07-01-76	2%
All Others	WL	07-01-76	3%
WINKLEMAN (F)	WM	11-01-86	2%
WINSLOW (F)			
Portion of Single Sale Over \$1000	WS1	08-01-81	1%
All Others	WS	08-01-81	2%
Hotel/Motel Tax	WS3	07-01-87	2%
YOUNGTOWN	YT	02-01-74	1%
YUMA (F)	YM	09-01-73	1%

SPECIAL TAX CODES		
CITY NAME	CODE	TAX RATE
EFFECTIVE January 1, 1987		
PIMA COUNTY HOTEL/MOTEL TAX	PH	1%

NOTE: (F) FOOD - TAXABLE

CODE TAXABLE ACTIVITIES TOTAL RATE MULTIPLY TAXABLE AMOUNT BY:

a,b	1	Transporting & Towing	5%	.05
a,b	2	Non-Metal Mining, Gas & Oil Production	3.125%	.03125
a,b	4	Utilities	5%	.05
a,b	5	Communications	5%	.05
a,b	6	Railroads & Aircraft	5%	.05
a,b	7-8	Private Car - Pipelines	5%	.05
a,b	9	Publishing	5%	.05
a,b	10	Printing	5%	.05
a,b	11	Restaurants & Bar	5%	.05
a,b	12	Amusements	5%	.05
a,b	13	Rentals of Real Property	3.75%	.0375
a,b	14	Rentals of Personal Property	5%	.05
a,b	15	Contracting	5%	.05
a,b	16	Feed Wholesale	.46875%	.0046875
a,b	17	Retail	5%	.05
a	19	Severance: Metaliferous Mining	2.5%	.025
a	20	Severance: Timbering	1.5%	.015
a	24	Pre-5/83 Contracting	4%	.04
a,b	25	Hotel-Motel	4%	.04
a,b	26	Pre-7/74 Contracting	3.75%	.0375
	27	Agriculture Exemption	1%	.01
	28	Rental Occupancy Tax	3%	.03
	29	Use Tax	5%	.05
	30	Use Inventory Tax	5%	.05
	31	911 Emergency Telephone	1.25%	.0125
	33	Telecommunication Devices	.2%	.002
a	34	Pre-10/85 Contracting	5%	.05
a,c	35	Pre-11/86 Contracting	5%	.05

- a = These classes are subject to the accounting allowance
b = These classes are subject to County Transportation Tax.
c = This class is for Pinal County sales only which are not subject to the Pinal County Transportation Tax.

COUNTY CODES

Apache	APA	(1)
Cochise	COH	(2)
Coconino	COC	(3)
Gila	GLA	(4)
Graham	GRA	(5)
Greenlee	GRN	(6)
La Paz	LAP	(15)
* Maricopa	MAR	(7)
Mohave	MOH	(8)
Navajo	NAV	(9)
Pima	PMA	(10)
* Pinal	PNL	(11)
Santa Cruz	STC	(12)
Yavapai	YAV	(13)
* Yuma	YMA	(14)

* These counties have a County Tax. Maricopa's tax was effective January 1, 1986; Pinal's was effective January 1, 1987; Yuma's was effective October 1, 1987.

FOR INFORMATION ON NON-PROGRAM CITIES CALL:

Phoenix.....262-6785	Peoria.....979-3720
Mesa.....890-2316	Flagstaff.....774-5281
Tempe.....731-8327	Prescott.....445-3500
Chandler.....899-9724	Tucson.....791-4080
Scottsdale.....994-2448	Nogales.....287-6571