

LISTING OF SALES TAX RATES AND CODES

"UPDATED 08-01-88"

CITY CODES

CITY NAME	CODE	TAX RATE	CITY NAME	CODE	TAX RATE
APACHE JUNCTION (F)			HOLBROOK (F)		
Util/Communication	AJ1	3%	Use Tax	HB2	2%
All Others	AJ	2%	Sales Tax	HB	2%
AVONDALE (F)			Hotel/Motel Tax	HB3	2%
Food	AD1	1%	HUACHUCA CITY (F)	HC	1%
All Others	AD	1%	JEROME		
BENSON (F)	BS	2%	Restaurant, Bar & Hotel Sales	JO1	4%
BISBEE (F)	BB	2%	All Others	JO	2%
BUCKEYE (F)	BE	1%	KEARNY (F)	KN	1%
BULLHEAD CITY			KINGMAN		
Use Tax	BH2	1%	Use Tax	KM2	1%
Sales Tax	BH	1%	Portion of Single Sale over \$1,000	KM1	1%
CAREFREE (F)	CA	1%	All Others	KM	2%
CASA GRANDE (F)			LAKE HAVASU CITY		
Util/Communications	CG1	2%	Use Tax	LH2	1%
All Others	CG	1.5%	Sales Tax	LH	1%
CAVE CREEK (F)			LITCHFIELD PARK		
Use Tax	CK2	1.5%	Use Tax	LP2	2%
Utilities	CK1	1%	Sales Tax	LP	2%
All Others	CK	1.5%	Hotel/Motel Tax	LP1	1%
CHINO VALLEY (F)	CV	2%	MARANA		
CLARKDALE (F)			Use Tax	MA2	2%
Hotel/Motel Tax	CD1	1%	Util/Communication	MA1	2%
All Others	CD	1%	All Others	MA	2%
CLIFTON (F)	CF	1%	MIAMI (F)	MM	1%
COLORADO CITY			ORO VALLEY	OR	2%
Use Tax	CC2	1%	PAGE (F)		
Sales Tax	CC	1%	Use Tax	PG2	1%
Hotel/Motel Tax	CC1	2%	Sales Tax	PG	1%
COOLIDGE (F)			Hotel/Motel Tax	PG1	1%
Sales Tax Single Item Under \$10,000	CL	2%	Restaurant, Bar & Catering Service	PG3	3%
Sales Tax Single Item \$10,000 or More	CL1	1.5%	PARADISE VALLEY (F)		
Use Tax Single Item Under \$10,000	CL2	2%	Hotel/Motel Tax	PV1	2%
Use Tax Single Item \$10,000 or More	CL3	1.5%	Sales Tax	PV	1%
COTTONWOOD (F)			PARKER		
Sales Tax	CW	2%	Single Item \$2,500 or More	PK1	1%
Hotel/Motel Tax	CW1	2%	Hotel/Motel Tax	PK4	2%
Utilities	CW3	1%	Utilities	PK3	3%
DOUGLAS (F)	DL	2%	All Others	PK	2%
DUNCAN (F)	DC	2%	PAYSON (F)	PS	2%
EAGAR (F)			PIMA (F)	PM	1%
Use Tax	EG2	2%	PINE-TOP LAKESIDE (F)	PP	2%
Sales Tax	EG	2%	PRESCOTT VALLEY (F)		
EL MIRAGE (F)			Use Tax	PL2	2%
Sales Tax	EM	2%	Sales Tax	PL	2%
Hotel/Motel Tax	EM1	2%	SAFFORD (F)		
ELOY (F)	EL	1.5%	Use Tax	SF2	1%
FLORENCE	FL	2%	Sales Tax	SF	1%
FREDONIA (F)	FD	2%	ST. JOHNS (F)	SJ	1%
GILA BEND (F)			SAN LUIS (F)	SU	2%
Single invoice over \$1,200	GI1	1%	SEDONA		
All Others	GI	2%	Use Tax	SE2	1%
GILBERT (F)	GB	1%	Sales Tax	SE	1%
GLENDALE (F)			Hotel/Motel Tax	SE1	3%
Use Tax	GD1	1%	SHOW LOW (F)	SL	2%
Sales Tax	GD	1%	SIERRA VISTA (F)	SR	1%
GLOBE (F)	GL	1%	SNOWFLAKE (F)	SN	2%
GOODYEAR (F)	GY	2%	SOMERTON (F)	SO	2%
GUADALUPE (F)	GU	2%	SOUTH TUCSON (F)	ST	2%

-CONTINUED ON REVERSE SIDE-

CITY NAME	CODE	TAX RATE	CODE	TAXABLE ACTIVITIES	MULTIPLY	
					TOTAL RATE	TAXABLE AMOUNT BY:
PRINGERVILLE			a,b 1	Transporting & Towing	5%	.05
Use Tax Single Item Under \$1000	SV2	3%	a,b 2	Non-Metal Mining, Gas & Oil Production	3.125%	.03125
Use Tax Portion of Single Item Over \$1000	SV4	2%	a,b 4	Utilities	5%	.05
Sales Tax Single Item Under \$1000	SV	3%	a,b 5	Communications	5%	.05
Sales Tax Portion of Single Item Over \$1000	SV3	2%	a,b 6	Railroads & Aircraft	5%	.05
SUPERIOR	SI	1%	a,b 7-8	Private Car - Pipelines	5%	.05
SURPRISE (F)			a,b 9	Publishing	5%	.05
Sales Tax	SP	1%	a,b 10	Printing	5%	.05
Hotel/Motel Tax	SP1	1%	a,b 11	Restaurants & Bar	5%	.05
Restaurant & Bar	SP3	2%	a,b 12	Amusements	5%	.05
TAYLOR	TL	1%	a,b 13	Rentals of Real Property	5%	.05
THATCHER (F)	TC	1%	a,b 14	Rentals of Personal Property	5%	.05
TOLLESON (F)			a,b 15	Contracting	5%	.05
Sales Tax	TN	2%	a,b 16	Feed Wholesale	.46875%	.0046875
Hotel/Motel Tax	TN1	2%	a,b 17	Retail	5%	.05
TOMBSTONE	TS	2%	a,b 19	Severance: Metaliferous Mining	2.5%	.025
WELLTON (F)	WT	2%	a,b 20	Severance: Timbering	1.5%	.015
WICKENBURG (F)	WB	1%	a,b 24	Pre-5/83 Contracting	4%	.04
WILLCOX (F)			a,b 25	Hotel-Motel	5.5%	.055
Food	WC1	1%	a,b 26	Pre-7/74 Contracting	3.75%	.0375
All Others	WC	2%	27	Agriculture Exemption	1%	.01
WILLIAMS (F)			28	Rental Occupancy Tax	3%	.03
Portion of Single Sale Over \$1,000	WL1	2%	29	Use Tax	5%	.05
All Others	WL	3%	30	Use Inventory Tax	5%	.05
WINKLEMAN (F)	WM	2%	31	911 Emergency Telephone	1.25%	.0125
WINSLOW (F)			33	Telecommunication Devices	.4%	.004
Portion of Single Sale Over \$1000	WS1	1%	a 34	Pre-10/85 Contracting	5%	.05
All Others	WS	2%	a,c 35	Pre-11/86 Contracting	5%	.05
Hotel/Motel Tax	WS3	2%				
YOUNGTOWN	YT	1%				
YUMA (F)	YM	1%				

NOTE: (F) FOOD - TAXABLE

- * 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.

FOR INFORMATION ON NON-PROGRAM
CITIES CALL AREA CODE (602):

Phoenix.....262-6785	Peoria.....979-3720
Mesa.....834-2316	Flagstaff.....774-5281
Tempe.....731-8327	Prescott.....445-3500
Chandler.....786-2272	Tucson.....791-4080
Scottsdale.....994-2446	Nogales.....287-6571
Patagonia.....394-2229	

NOTE:
ALL TAX RATES ARE
SUBJECT TO CHANGE

SPECIAL TAX CODES

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

COUNTY	CODE	COUNTY	CODE
Apache	APA	Mohave	MOH
Cochise	COH	Navajo	NAV
Coconino	COC	Pima	PMA
Gila	GLA	* Pinal	PNL
Graham	GRA	Santa Cruz	STC
Greenlee	GRN	Yavapai	YAV
La Paz	LAP	* Yuma	YMA
* Maricopa	MAR		

- * 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.