

**ARIZONA STATE, COUNTY AND CITY
TRANSACTION PRIVILEGE (SALES) TAX RATE TABLES
EFFECTIVE JANUARY 1, 1991**

The following tables contain tax rates for most Arizona Transaction Privilege (Sales) Taxes:

Table I contains combined tax rates for state and county taxes. It lists rates for each class of business by county.

Table II contains tax identification codes for the 15 Arizona counties which must be used in the second named column of the return.

Table III contains a list of non-program cities and their telephone numbers. These cities collect their own taxes. Sales in these cities must be reported directly to that city.

Table IV contains a list of all the city sales tax rates and codes for program cities. The department collects the tax for these cities.

NOTE: These tables are published every 6 months unless state law changes a rate. City and county rates may change in that interval. Notices of these changes will be given in the message box on the Form ST-1 (Transaction Privilege Tax Return) on an interim basis. If you have a question about a tax rate, call taxpayer assistance at one of the numbers listed in the instructions.

Table I

Class Codes	TAXABLE ACTIVITIES	TAX RATES FOR SALES IN THESE COUNTIES					
		Apache/ Cochise/ Graham/La Paz/Santa Cruz	Maricopa/ Pinal	Gila	Yuma	All Other Counties	
1	Transporting	5.5 %	5.5 %	6 %	6 %	5 %	
2	Mining - Non-Metal	3.437 %	3.437 %	3.75 %	3.75 %	3.125 %	
4	Utilities	5.5 %	5.5 %	6 %	6 %	5 %	
5	Communications	5.5 %	5.5 %	6 %	6 %	5 %	
6	Railroad, Air	5.5 %	5.5 %	6 %	6 %	5 %	
7-8	Private Car - Pipeline	5.5 %	5.5 %	6 %	6 %	5 %	
9	Publication	5.5 %	5.5 %	6 %	6 %	5 %	
10	Job Printing	5.5 %	5.5 %	6 %	6 %	5 %	
11	Restaurants & Bars	5.5 %	5.5 %	6 %	6 %	5 %	
12	Amusement	5.5 %	5.5 %	6 %	6 %	5 %	
13	Commercial Lease	5.225 %	5.25 %	5.725 %	5.7 %	4.75 %	
14	Personal Property Rental	5.5 %	5.5 %	6 %	6 %	5 %	
15	Contracting - Prime**	5.5 %	5.5 %	6 %	6 %	5 %	
16	Animal Feed	0.516 %	0.516 %	0.562 %	0.562 %	0.469 %	
17	Retail	5.5 %	5.5 %	6 %	6 %	5 %	
19	Severance - Metalliferous Mining	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	
20	Severance - Timbering	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %	
25	Transient Lodging	6.05 %	6.05 %	6.6 %	6.6 %	5.5*** %	
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	
29	Use Tax • Out-of-State Purchases	5 %	5 %	5 %	5 %	5 %	
30	Use Tax • From Inventory	5 %	5 %	5 %	5 %	5 %	
31	911 Emergency Telephone	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	
33	Telecommunication's Devices	0.6 %	0.6 %	0.6 %	0.6 %	0.6 %	
37	Contracting - Owner Builder	5.5 %	5.5 %	6 %	6 %	5 %	
41	Municipal Water *	0.65 %	0.65 %	0.65 %	0.65 %	0.65 %	

* Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus \$.65.

** Reduced rates may apply to preexisting contracts without pass through clauses.

For information on these, contact: Sales Tax Audit - 1600 West Monroe - Phoenix, AZ 85007.

*** Unincorporated areas of Pima County add 1%.

Table II

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		
Municipal Water		Statewide	SWD

Table III

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

Chandler	786-2272	Peoria	979-3720
Flagstaff	774-5281	Phoenix	262-6785
Glendale	435-4084	Prescott	445-3500
Mesa	644-2316	Scottsdale	994-2446
Nogales	287-6571	Tempe	350-8327
Patagonia	394-2229	Tucson	791-4080

Table IV

**PROGRAM CITIES
ARIZONA CITY SALES TAX RATES AND CODES
EFFECTIVE 01/01/91**

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL	CLARKDALE (F)			YAV
Util/Communications	AJ1	3%		Hotel/Motel Tax	CD1	1%	
All Others	AJ	2%		All Others	CD	2%	
Sales Tax Portion of single item over \$2,000	AJ4	1%		CLIFTON (F)	CF	1%	GRN
AVONDALE (F)			MAR	COLORADO CITY			MOH
Hotel/Motel Tax	AD3	2%		Use Tax	CC2	1%	
Food	AD1	1.5%		Sales Tax	CC	1%	
All Others	AD	1.5%		Hotel/Motel Tax	CC1	2%	
BENSON (F)			COH	COOLIDGE (F)			PNL
Hotel/Motel Tax	BS1	2%		Sales tax single item under \$10,000	CL	2%	
All Others	BS	2%		Sales tax single item \$10,000 or more	CL1	1.5%	
BISBEE (F)			COH	Use tax single item under \$10,000	CL2	2%	
Sales Tax	BB	2%		Use tax single item \$10,000 or more	CL3	1.5%	
Hotel/Motel Tax	BB3	2.5%		COTTONWOOD (F)	CW	2%	YAV
BUCKEYE (F)	BE	1%	MAR	DOUGLAS (F)			COH
BULLHEAD CITY			MOH	Sales tax	DL	2.5%	
Use Tax	BH2	2%		Use tax	DL2	2.5%	
Sales Tax	BH	2%		DUNCAN (F)	DC	2%	GRN
CAMP VERDE			YAV	EAGAR (F)			APA
Use Tax	CE2	1%		Sales Tax	EG	2%	
Sales Tax	CE	1%		Use Tax	EG2	2%	
Hotel/Motel Tax	CE3	1%		Hotel/Motel Tax	EG3	2%	
CAREFREE (F)	CA	1%	MAR	EL MIRAGE (F)			MAR
CASA GRANDE (F)			PNL	Sales Tax	EM	2%	
Util/Communications	CG1	2%		Hotel/Motel Tax	EM1	2%	
All Others	CG	1.5%		ELOY (F)			PNL
CAVE CREEK (F)			MAR	Sales Tax	EL	2%	
Use Tax	CK2	1.5%		Hotel/Motel Tax	EL3	2%	
Utilities	CK1	3%		Restaurant & Bar	EL9	4%	
All Others	CK	1.5%		FLORENCE (F)			PNL
CHINO VALLEY (F)	CV	2%	YAV	All Others	FL	2%	
				Food	FL1	2%	

(F) These cities tax food sales.

Table IV (Continued)

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
FREDONIA (F)	FD	2%	COC	PIMA (F)	PM	1%	GRA
GILA BEND (F)			MAR	PINETOP - LAKESIDE (F)	PP	2.5%	NAV
Single invoice over \$1,200	GI1	1%		PRESCOTT VALLEY (F)			YAV
All Others	GI	2%		Sales Tax	PL	2%	
GILBERT (F)	GB	1%	MAR	Use Tax	PL2	2%	
GLOBE (F)	GL	1%	GLA	Hotel/Motel Tax	PL3	2%	
GOODYEAR (F)	GY	2%	MAR	QUARTZSITE			LAP
GUADALUPE (F)	GU	2%	MAR	Sales Tax	QZ	1%	
HAYDEN (F)			GLA	Use Tax	QZ2	1%	
Sales Tax	HY	.25%		SAFFORD (F)			GRA
Use Tax	HY2	.25%		Use Tax	SF2	1%	
HOLBROOK (F)			NAV	Sales Tax	SF	1%	
Use Tax	HB2	2%		ST. JOHNS (F)			APA
Sales Tax	HB	2%		Single item \$1,500 or more	SJ1	1%	
Hotel/Motel Tax	HB3	2%		All Others	SJ	2%	
HUACHUCA CITY	HC	1%	COH	SAN LUIS (F)	SU	2%	YMA
JEROME			YAV	SEDONA			YAV
Restaurant, Bar & Hotel Sales	JO1	4%		Use Tax	SE2	2%	
All Others	JO	2%		Sales Tax	SE	2%	
KEARNY (F)			PNL	Hotel/Motel Tax	SE1	3%	
Sales Tax	KN	1%		SHOW LOW (F)	SL	2%	NAV
Hotel/Motel Tax	KN3	3%		SIERRA VISTA (F)	SR	1.2%	COH
KINGMAN			MOH	SNOWFLAKE (F)	SN	2%	NAV
Use Tax	KM2	1%		SOMERTON (F)	SO	2%	YMA
Portion of single sale over \$1,000	KM1	1%		SOUTH TUCSON (F)	ST	2%	PMA
Hotel/Motel Tax	KM3	2%		SPRINGERVILLE (F)			APA
All Others	KM	2%		Sales Tax single item \$1,000 or less	SV	3%	
KYLE HAVASU CITY			MOH	Use Tax single item \$1,000 or less	SV2	3%	
General sales tax & single item \$2,500 or less	LH	2%		Sales Tax portion of single item over \$1,000	SV4	2%	
Use tax single item \$2,500 or less	LH2	2%		Use Tax portion of single item over \$1,000	SV6	2%	
Sales tax portion of single item over \$2,500	LH4	1%		SUPERIOR	SI	1%	PNL
Contracting Pre - 7/90	LH5	1%		SURPRISE (F)			MAR
Use tax portion of single item over \$2,500	LH6	1%		Sales Tax	SP	2%	
LITCHFIELD PARK (F)			MAR	Hotel/Motel Tax	SP1	1%	
Use Tax	LP2	2%		Food Tax	SP2	1%	
Sales Tax	LP	2%		Restaurant & Bar	SP3	3%	
Hotel/Motel Tax	LP1	1%		TAYLOR (F)	TL	1%	NAV
MARANA			PMA	THATCHER (F)	TC	1%	GRA
Use Tax	MA2	2%		TOLLESON (F)			MAR
Util/Communication	MA1	2%		Sales Tax	TN	2%	
All Others	MA	2%		Hotel/Motel Tax	TN1	2%	
MIAMI (F)	MM	1%	GLA	TOMBSTONE	TS	2%	COH
ORO VALLEY			PMA	WELLTON (F)	WT	2%	YMA
Sales Tax	OR	2%		WICKENBURG (F)	WB	1%	MAR
Hotel/Motel Tax	OR3	1%		WILLCOX (F)			COH
PAGE (F)			COC	Food	WC1	1%	
Use Tax	PG2	1%		All Others	WC	2%	
Sales Tax	PG	1%		WILLIAMS (F)			COC
Hotel/Motel Tax	PG1	2%		Portion of single sale over \$1,000	WL1	2%	
Restaurant, Bar & Catering Service	PG3	3%		Hotel/Motel Tax (not in addition to WL)	WL3	4.25%	
PARADISE VALLEY (F)			MAR	Restaurant/Bar Tax	WL9	4.25%	
Hotel/Motel Tax	PV1	2%		All Others	WL	3%	
Sales Tax	PV	1%		WINKELMAN (F)	WM	2%	GLA
PARKER			LAP	WINSLOW (F)			NAV
Single item \$2,500 or more	PK1	1%		Portion of single sale over \$1,000	WS1	1%	
Hotel/Motel Tax	PK4	2%		All Others	WS	2%	
Utilities	PK3	3%		Hotel/Motel Tax	WS3	2%	
All Others	PK	2%		YOUNGTOWN	YT	1%	MAR
PAYSON (F)	PS	2%	GLA	YUMA (F)	YM	1%	YMA