

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE (SALES) TAX RATE TABLES  
EFFECTIVE FEBRUARY 1, 1992**

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 or will be included in the ST-1 mailing. If you have a question about a tax rate, call taxpayer assistance at one of the numbers listed in the instructions.

Table I		TAX RATES FOR SALES IN THESE COUNTIES						
		Apache/ Cochise/ Graham/ Greenlee/ LaPaz/Santa Cruz/Yuma	Coconino	Gila	Maricopa	Pima	Pinal	All Other Counties
Class Codes	TAXABLE ACTIVITIES							
1	Transporting	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
2	Mining - Non-Metal	3.437 %	3.187 %	3.75 %	3.437 %	3.125 %	3.437 %	3.125 %
4	Utilities	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
5	Communications	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
6	Railroad, Air	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
7-8	Private Car - Pipeline	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
9	Publication	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
10	Job Printing	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
11	Restaurants & Bars	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
12	Amusement	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
13	Commercial Lease	4.95 %	4.59 %	5.45 %	5.0 %	4.5 %	5.0 %	4.5 %
14	Personal Property Rental	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
15	Contracting - Prime**	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
16	Animal Feed	0.516 %	0.478 %	0.562 %	0.516 %	0.469 %	0.516 %	0.469 %
17	Retail	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
19	Severance - Metalliferous Mining	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %
20	Severance - Timbering	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %
25	Transient Lodging	6.05 %	5.61 %	6.6 %	6.05 %	5.5*** %	6.05 %	5.5*** %
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %	3 %
29	Use Tax Out-of-State Purchases	5 %	5 %	5 %	5 %	5 %	5 %	5 %
30	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	5 %	5 %
31	911 Emergency Telephone	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %
33	Telecommunication's Devices	0.6 %	0.6 %	0.6 %	0.6 %	0.6 %	0.6 %	0.6 %
37	Contracting - Owner Builder	5.5 %	5.1 %	6 %	5.5 %	5 %	5.5 %	5 %
41	Municipal Water *	0.65 %	0.65 %	0.65 %	0.65 %	0.65 %	0.65 %	0.65 %
47	Membership Camping	5.5 %	5.1 %	5.5 %	5 %	5 %	5 %	5 %
49	Jet Fuel Tax****	3.355	3.111	3.66	3.355	3.05	3.355	3.05
51	Jet Fuel Use Tax****	3.05	3.05	3.05	3.05	3.05	3.05	3.05
53/55#	Rental Car Surcharge	N/A	N/A	N/A	\$1.50	\$2.50	N/A	N/A

\* 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%.

\*\*\*\* Rate is cents per gallon.

# Class 53 is for Maricopa filers and Class 55 is for Pima filers.

**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	412-7156
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 2/01/92**

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL	CHINO VALLEY (F)	CV	2%	YAV
Util/Communications	AJ1	3%		CLARKDALE (F)			YAV
All Others	AJ	2%		Hotel/Motel Tax (Additional Tax)	CD1	1%	
Sales Tax portion of single item over \$2,000	AJ4	1%		All Others	CD	2%	
AVONDALE (F)			MAR	CLIFTON (F)	CF	1%	GRN
Hotel/Motel Tax (Additional Tax)	AD3	2%		COLORADO CITY			MOH
Food	AD1	1.5%		Use Tax	CC2	2%	
All Others	AD	1.5%		Sales Tax	CC	2%	
				Hotel/Motel Tax (Additional Tax)	CC3	2%	
BENSON (F)			COH	COOLIDGE (F)			PNL
Hotel/Motel Tax (Additional Tax)	BS1	2%		Sales Tax & portion of single item \$10,000 or less	CL	2%	
All Others	BS	2%		Sales Tax portion of single item over \$10,000	CL1	1.5%	
BISBEE (F)			COH	Use Tax & portion of single item \$10,000 or less	CL2	2%	
Sales Tax	BB	2%		Use Tax portion of single item over \$10,000	CL3	1.5%	
Hotel/Motel Tax (Additional Tax)	BB3	2.5%		COTTONWOOD (F)	CW	2%	YAV
BUCKEYE (F)			MAR	DOUGLAS (F)			COH
General Sales Tax	BE	1%		Sales Tax	DL	2.5%	
Telecommunication	BE7	3%		Use Tax	DL2	2.5%	
BULLHEAD CITY			MOH	DUNCAN (F)	DC	2%	GRN
Use Tax	BH2	2%		EAGAR (F)			APA
Sales Tax	BH	2%		Sales Tax	EG	2%	
Jet Fuel Use Tax	BH8	\$.03/gal		Use Tax	EG2	2%	
Jet Fuel Sales Tax	BH9	\$.03/gal		Hotel/Motel Tax (Additional Tax)	EG3	2%	
CAMP VERDE			YAV	EL MIRAGE (F)			MAR
Use Tax	CE2	1%		Sales Tax	EM	2%	
Sales Tax	CE	1%		Hotel/Motel Tax (Additional Tax)	EM1	2%	
Hotel/Motel Tax (Additional Tax)	CE3	1%		ELOY (F)			PNL
CAREFREE (F)	CA	1%	MAR	Sales Tax	EL	2%	
CASA GRANDE (F)			PNL	Hotel/Motel Tax (Additional Tax)	EL3	2%	
Util/Communications	CG1	2%		Restaurant & Bar	EL9	4%	
All Others	CG	1.5%		FLORENCE (F)			PNL
CAPITOL CREEK (F)			MAR	All Others	FL	2%	
Sales Tax	CK2	1.5%		Food	FL1	2%	
Utilities	CK1	3%		FREDONIA (F)	FD	2%	COC
All Others	CK	1.5%					

(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
GILA BEND (F)			MAR	PRESCOTT VALLEY (F)			YAV
Sales Tax portion of single item over \$1,200	GI4	1%		Sales Tax	PL	2%	
All Others	GI	2.5%		Use Tax	PL2	2%	
GILBERT (F)	GB	1%	MAR	Hotel/Motel Tax (Additional Tax)	PL3	2%	
GLOBE (F)	GL	1%	GLA				LAP
GOODYEAR (F)			MAR	QUARTZSITE			
General Sales Tax	GY	2%		Sales Tax	QZ	1%	
Jet Fuel	GY9	\$.03/gal		Use Tax	QZ2	1%	
GUADALUPE (F)	GU	2%	MAR	SAFFORD (F)			GRA
HAYDEN (F)			GLA	Use Tax	SF2	1%	
General Sales Tax	HY	2%		Sales Tax	SF	1%	
Use Tax	HY2	2%					APA
Mining Classification	HY9	.25%		ST. JOHNS (F)			
HOLBROOK (F)			NAV	Sales Tax & portion of single item \$1,500 or less	SJ	2%	
Use Tax	HB2	2%		Sales Tax portion of single item over \$1,500	SJ4	1%	
Sales Tax	HB	2%		Use Tax & portion of single item \$1,500 or less	SJ2	2%	
Hotel/Motel Tax (Additional Tax)	HB3	2%		Use Tax portion of single item over \$1,500	SJ6	1%	
HUACHUCA CITY	HC	1%	COH	SAN LUIS (F)	SU	2.5%	YMA
JEROME	JO	3%	YAV	SEDONA			YAV
KEARNY (F)			PNL	Use Tax	SE2	2%	
Sales Tax	KN	1%		Sales Tax	SE	2%	
Hotel/Motel Tax (Additional Tax)	KN3	3%		Hotel/Motel Tax (Additional Tax)	SE1	3%	
KINGMAN			MOH	SHOW LOW (F)	SL	2%	NAV
Use Tax	KM2	2%		SIERRA VISTA (F)	SR	1.2%	COH
Hotel/Motel Tax (Additional Tax)	KM3	2%		SNOWFLAKE (F)	SN	2%	NAV
All Others	KM	2%		SOMERTON (F)	SO	2%	YMA
LAKE HAVASU CITY			MOH	SOUTH TUCSON (F)	ST	2%	PMA
Sales Tax & portion of single item \$2,500 or less	LH	2%		SPRINGERVILLE (F)			APA
Use Tax & portion of single item \$2,500 or less	LH2	2%		Sales Tax & portion of single item \$1,000 or less	SV	3%	
Sales Tax portion of single item over \$2,500	LH4	1%		Use Tax & portion of single item \$1,000 or less	SV2	3%	
Contracting Pre - 7/90	LH5	1%		Sales Tax portion of single item over \$1,000	SV4	2%	
Use Tax portion of single item over \$2,500	LH6	1%		Use Tax portion of single item over \$1,000	SV6	2%	
LITCHFIELD PARK(F)			MAR	SUPERIOR			PHL
Use Tax	LP2	2%		Sales Tax & portion of single item \$500 or less	SI	2%	
Sales Tax	LP	2%		Sales Tax portion of single item over \$500	SI4	1%	
Hotel/Motel Tax (Additional Tax)	LP1	1%		SURPRISE (F)			MAR
MARANA			PMA	Sales Tax	SP	2%	
Use Tax	MA2	2%		Hotel/Motel Tax (Additional Tax)	SP1	1%	
Util/Communication	MA1	2%		Food Tax	SP2	1%	
All Others	MA	2%		Restaurant & Bar	SP3	3%	
MIAMI (F)	MM	1%	GLA	TAYLOR (F)	TL	1%	NAV
ORO VALLEY			PMA	THATCHER (F)	TC	1%	GRA
Sales Tax	OR	2%		TOLLESON (F)			MAR
Hotel/Motel Tax (Additional Tax)	OR3	1%		Sales Tax	TN	2%	
Rental Real Property	OR9	2%		Hotel/Motel Tax (Additional Tax)	TN1	2%	
PAGE (F)			COC	TOMBSTONE	TS	2%	COH
Use Tax	PG2	1%		WELLTON (F)	WT	2.5%	YMA
Sales Tax	PG	1%		WICKENBURG (F)	WB	1%	MAR
Hotel/Motel Tax (Additional Tax)	PG1	2%		WILLCOX (F)			COH
Restaurant, Bar & Catering Service	PG3	3%		Sales Tax	WC	2%	
PARADISE VALLEY (F)			MAR	WILLIAMS (F)			COC
Hotel/Motel Tax (Additional Tax)	PV1	2%		Sales Tax portion of single item over \$1,000	WL1	2%	
Sales Tax	PV	1%		Hotel/Motel Tax (not in addition to WL)	WL3	4.25%	
PARKER			LAP	Restaurant/Bar Tax	WL9	4.25%	
Sales Tax portion of single item over \$2,500	PK1	1%		All Others	WL	3%	
Hotel/Motel Tax (Additional Tax)	PK4	2%		WINKELMAN (F)	WM	2%	GLA
Utilities	PK3	3%		WINSLOW (F)			NAV
All Others	PK	2%		Sales Tax portion of single item over \$1,000	WS1	1%	
PAYSON (F)	PS	2%	GLA	All Others	WS	2%	
PIMA (F)	PM	1%	GRA	Hotel/Motel Tax (Additional Tax)	WS3	2%	
PINETOP - LAKESIDE (F)	PP	2.5%	NAV	YOUNGTOWN	YT	1%	MAR
				YUMA (F)	YM	1%	YMA