

**ARIZONA STATE, COUNTY AND CITY
TRANSACTION PRIVILEGE (SALES) TAX RATE TABLES
EFFECTIVE JANUARY 1, 1993**

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

Table 1 - contains combined tax rates for state and county taxes. It lists rates for each class of business by county.

Table 2 - contains tax identification codes for the 15 Arizona counties which must be used in the second named column of the return.

Table 3 - 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 4 - 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. Notice 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 1

		TAX RATES FOR SALES IN THESE COUNTIES						
CLASS CODES	TAXABLE ACTIVITIES	Apache/Cochise/ Graham/Greenlee/ LaPaz/Santa Cruz/Yuma	Coconino	Gila	Maricopa	Pima	Pinal	All Other Counties
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 Leases	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	0.8 %	0.8 %	0.8 %	0.8 %	0.8 %	0.8 %	0.8 %
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	\$2.50	\$2.50	N/A	N/A
56	Jet Fuel Tax > 10 Mil Gallons	2.255 ****	2.091****	2.56 ****	2.355****	2.05 ****	2.355****	2.05 ****
57	Jet Fuel Use Tax > 10 Mil Gallons	2.05 ****	2.05 ****	2.05 ****	2.05 ****	2.05 ****	2.05 ****	2.05 ****

* Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus \$0.65.

** 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 2

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 3

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

Avondale	925-0018	Peoria	412-7156
Chandler	786-2272	Phoenix	262-6785
Flagstaff	774-5281	Prescott	445-3500
Glendale	435-4084	Scottsdale	994-2446
Mesa	644-2316	Tempe	350-8327
Nogales	287-6571	Tucson	791-4080
Patagonia	394-2229		

Table 4

**PROGRAM CITIES
ARIZONA CITY SALES TAX RATES AND CODES
EFFECTIVE 1/1/93**

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL	CLIFTON (F)	CF	1%	GRN
Util/Communications	AJ1	3%		COLORADO CITY			MOH
All Others	AJ	2%		Use Tax	CC2	2%	
Sales Tax portion of single item over \$2,000	AJ4	1%		Sales Tax	CC	2%	
				Hotel/Motel Tax (Additional Tax)	CC3	2%	
BENSON (F)			COH	COOLIDGE (F)			PNL
Hotel/Motel Tax (Additional Tax)	BS1	2%		Use Tax & portion of single item \$10,000 or less	CL2	2%	
All Others	BS	2%		Use Tax portion of single item over \$10,000	CL3	1.5%	
				Sales Tax & portion of single item \$10,000 or less	CL	2%	
BISBEE (F)			COH	Sales Tax portion of single item over \$10,000	CL1	1.5%	
Sales Tax	BB	2%		COTTONWOOD (F)	CW	2.2%	YAV
Hotel/Motel Tax (Additional Tax)	BB3	2.5%		DOUGLAS (F)			COH
				Use Tax	DL2	2.5%	
BUCKEYE (F)			MAR	Sales Tax	DL	2.5%	
General Sales Tax	BE	1%		DUNCAN (F)	DC	2%	GRN
Telecommunications	BE7	3%		EDGAR (F)			APA
				Use Tax	EG2	2%	
BULLHEAD CITY			MOH	Sales Tax	EG	2%	
Use Tax	BH2	2%		Hotel/Motel Tax (Additional Tax)	EG3	2%	
Sales Tax	BH	2%		EL MIRAGE (F)			MAR
Jet Fuel Use Tax	BH8	\$.03/gal		Sales Tax	EM	2%	
Jet Fuel Sales Tax	BH9	\$.03/gal		Hotel/Motel Tax (Additional Tax)	EM1	2%	
				ELOY (F)			PNL
CAMP VERDE			YAV	Sales Tax	EL	2%	
Use Tax	CE2	1%		Hotel/Motel Tax (Additional Tax)	EL3	2%	
Sales Tax	CE	1%		Restaurant & Bar	EL9	4%	
Hotel/Motel Tax (Additional Tax)	CE3	1%		FLORENCE (F)			PNL
CAREFREE (F)	CA	1%	MAR	All Others	FL	2%	
CASA GRANDE (F)			PNL	Food	FL1	2%	
Util/Communications	CG1	2%		Hotel/Motel (Additional Tax)	FL3	2%	
All Others	CG	1.5%		FREDONIA (F)	FD	2%	COC
CAVE CREEK (F)			MAR	GILA BEND (F)			MAR
Use Tax	CK2	1.5%		Sales Tax portion of single item over \$1,200	G14	1%	
Utilities	CK1	3%		All Others	G1	2.5%	
All Others	CK	1.5%					
CHINO VALLEY (F)	CV	2%	YAV				
CLARKDALE (F)			YAV				
Hotel/Motel Tax (Additional Tax)	CD1	1%					
All Others	CD	2%					

(F) These cities tax food sales.

Table 4 (Continued)

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
GILBERT (F)	GB	1%	MAR	QUARTZSITE			LAP
GLOBE (F)	GL	1%	GLA	Use Tax	QZ2	1%	
GOODYEAR (F)			MAR	Sales Tax	QZ	1%	
General Sales Tax	GY	2%		SAFFORD (F)			GRA
Jet Fuel	GY9	\$.03/gal		Use Tax	SF2	1%	
GUADALUPE (F)	GU	2%	MAR	Sales Tax	SF	1%	
HAYDEN (F)			GLA	ST. JOHNS (F)			APA
General Sales Tax	HY	2%		Use Tax & portion of single item \$1,500 or less	SJ2	2%	
Use Tax	HY2	2%		Use Tax portion of single item over \$1,500	SJ6	1%	
Mining Classification	HY9	.25%		Sales Tax & portion of single item \$1,500 or less	SJ	2%	
HOLBROOK (F)			NAV	Sales Tax portion of single item over \$1,500	SJ4	1%	
Use Tax	HB2	2%		SAN LUIS (F)	SU	2.5%	YMA
Sales Tax	HB	2%		SEDONA			APA
Hotel/Motel Tax (Additional Tax)	HB3	2%		Use Tax	SE2	2%	
HUACHUCA CITY	HC	1%	COH	Sales Tax	SE	2%	
JEROME	JO	3%	YAV	Hotel/Motel Tax (Additional Tax)	SE1	3%	
KEARNY (F)			PNL	Contracts prior 9/88	SE7	1%	
Sales Tax	KN	1%		SHOW LOW (F)	SL	2%	NAV
Hotel/Motel Tax (Additional Tax)	KN3	3%		SIERRA VISTA (F)	SR	1.2%	COH
KINGMAN			MOH	SNOW FLAKE (F)	SN	2%	NAV
Use Tax	KM2	2%		SOMERTON (F)	SO	2%	YMA
Hotel/Motel Tax (Additional Tax)	KM3	2%		SOUTH TUCSON (F)	ST	2%	PMA
All Others	KM	2%		SPRINGERVILLE (F)			APA
LAKE HAVASU CITY			MOH	Use Tax & portion of single item \$1,000 or less	SV2	3%	
Use Tax & portion of single item \$2,500 or less	LH2	2%		Use Tax portion of single item over \$1,000	SV6	2%	
Use Tax portion of single item over \$2,500	LH6	1%		Sales Tax & portion of single item \$1,000 or less	SV	3%	
Sales Tax & portion of single item \$2,500 or less	LH	2%		Sales Tax portion of single item over \$1,000	SV4	2%	
Sales Tax portion of single item over \$2,500	LH4	1%		SUPERIOR			PNL
Contracting Pre-7/90	LH5	1%		Sales Tax & portion of single item \$500 or less	SI	2%	
LITCHFIELD PARK (F)			MAR	Sales Tax & portion of single item over \$500	SI4	1%	
Use Tax	LP2	2%		SURPRISE (F)			MAR
Sales Tax	LP	2%		Sales Tax	SP	2%	
Hotel/Motel Tax (Additional Tax)	LP1	1%		Hotel/Motel Tax (Additional Tax)	SP1	1%	
MARANA			PMA	Food Tax	SP2	1%	
Use Tax	MA2	2%		Restaurant & Bar	SP3	3%	
Util/Communciation	MA1	2%		Single item of \$5,000 or more	SP4	1%	
All Others	MA	2%		TAYLOR (F)	TL	1%	NAV
Hotel/Motel Tax (Additional Tax)	MA3	1%		THATCHER (F)	TC	1%	GRA
MIAMI (F)	MM	1%	GLA	TOLLESON (F)			MAR
ORO VALLEY			PMA	Sales Tax	TN	2%	
Sales Tax	OR	2%		Hotel/Motel Tax (Additional Tax)	TN1	2%	
Hotel/Motel Tax (Additional Tax)	OR3	1%		TOMBSTONE	TS	2%	COH
Rental Real Property	OR9	2%		WELLTON (F)	WT	2.5%	YMA
PAGE (F)			COC	WICKENBURG (F)	WB	1%	MAR
Use Tax	PG2	1%		WILCOX (F)			COH
Sales Tax	PG	1%		Sales Tax	WC	2%	
Hotel/Motel Tax (Additional Tax)	PG1	2%		WILLIAMS (F)			COC
Restaurant, Bar & Catering Service	PG3	3%		Sales Tax portion of single item over \$1,000	WL1	2%	
PARADISE VALLEY (F)			MAR	Hotel/Motel (Not in addition to WL)	WL3	4.25%	
Sales Tax	PV	1%		Restaurant/Bar Tax	WL9	4.25%	
Hotel/Motel Tax (Additional Tax)	PV1	2%		All Others	WL	3%	
PARKER			LAP	WINKELMAN (F)	WM	2%	GLA
Sales Tax portion of single item over \$2,500	PK1	1%		WINSLOW (F)			NAV
Hotel/Motel Tax (Additional Tax)	PK4	2%		Sales Tax portion of single item over \$1,000	WS1	1%	
Utilities	PK3	3%		All Others	WS	2%	
All Others	PK	2%		Hotel/Motel Tax (Additional Tax)	WS3	2%	
PAYSON (F)	PS	2%	GLA	Jet Fuel Sales Tax	WS9	\$.03/gal.	
PIMA (F)	PM	1%	GRA	YOUNGTOWN	YT	2%	MAR
NETOP - LAKESIDE (F)	PP	2.5%	NAV	YUMA (F)	YM	1%	YMA
PRESCOTT VALLEY (F)			YAV				
Use Tax	PL2	2%					
Sales Tax	PL	2%					
Hotel/Motel Tax (Additional Tax)	PL3	2%					