

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

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 that 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 six (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 %	5.5 %	5.5 %	5 %	5.5 %	5 %	
2	Mining - Non-Metal	3.437 %	3.187 %	3.437 %	3.437 %	3.125 %	3.437 %	3.125 %	
4	Utilities	5.5 %	5.1 %	5.5 %	5.5 %	5 %	5.5 %	5 %	
5	Communications	5.5 %	5.1 %	5.5 %	5.5 %	5 %	5.5 %	5 %	
6	Railroad, Air	5.5 %	5.1 %	5.5 %	5.5 %	5 %	5.5 %	5 %	
7-8	Private Car - Pipeline	5.5 %	5.1 %	5.5 %	5.5 %	5 %	5.5 %	5 %	
9	Publication	5.5 %	5.1 %	5.5 %	5.5 %	5 %	5.5 %	5 %	
10	Job Printing	5.5 %	5.1 %	5.5 %	5.5 %	5 %	5.5 %	5 %	
11	Restaurants & Bars	5.5 %	5.1 %	5.5 %	5.5 %	5 %	5.5 %	5 %	
12	Amusement	5.5 %	5.1 %	5.5 %	5.5 %	5 %	5.5 %	5 %	
13	Commercial Lease	4.95 %	4.59 %	4.95 %	5.0 %	4.5 %	5.0 %	4.5 %	
14	Personal Property Rental	5.5 %	5.1 %	5.5 %	5.5 %	5 %	5.5 %	5 %	
15	Contracting - Prime**	5.5 %	5.1 %	5.5 %	5.5 %	5 %	5.5 %	5 %	
16	Animal Feed	0.516 %	0.478 %	0.516 %	0.516 %	0.469 %	0.516 %	0.469 %	
17	Retail	5.5 %	5.1 %	5.5 %	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 %	6.05 %	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 %	5.5 %	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****	3.355****	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****	2.255****	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 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):

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 IV

PROGRAM CITIES  
ARIZONA CITY SALES TAX RATES AND CODES  
EFFECTIVE 4/1/93

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
<b>APACHE JUNCTION (F)</b>			<b>PNL</b>	<b>COLORADO CITY</b>			<b>MOH</b>
Sales Tax	AJ	2%		Sales Tax	CC	2%	
Utilities & Telecommunications Tax	AJ1	3%		Use Tax	CC2	2%	
Sales Tax portion of single item over \$2,000	AJ4	1%		Additional Hotel/Motel Tax	CC3	2%	
<b>BENSON (F)</b>			<b>COH</b>	<b>COOLIDGE (F)</b>			<b>PNL</b>
Sales Tax	BS	2%		Sales Tax	CL	2%	
Additional Hotel/Motel Tax	BS1	2%		Sales Tax portion of single item over \$10,000	CL1	1.5%	
<b>BISBEE (F)</b>			<b>COH</b>	Use Tax	CL2	2%	
Sales Tax	BB	2%		Use Tax portion of single item over \$10,000	CL3	1.5%	
Additional Hotel/Motel Tax	BB3	2.5%		<b>COTTONWOOD (F)</b>	CW	2.2%	<b>YAV</b>
<b>BUCKEYE (F)</b>			<b>MAR</b>	<b>DOUGLAS (F)</b>			<b>COH</b>
Sales Tax	BE	1%		Sales Tax	DL	2.5%	
Telecommunications Tax	BE7	3%		Use Tax	DL2	2.5%	
<b>BULLHEAD CITY</b>			<b>MOH</b>	<b>DUNCAN (F)</b>	DC	2%	<b>GRN</b>
Sales Tax	BH	2%		<b>EAGAR (F)</b>			<b>APA</b>
Use Tax	BH2	2%		Sales Tax	EG	2%	
Jet Fuel Use Tax	BH8	\$.03/gal		Use Tax	EG2	2%	
Jet Fuel Sales Tax	BH9	\$.03/gal		Additional Hotel/Motel Tax	EG3	2%	
<b>CAMP VERDE</b>			<b>YAV</b>	<b>EL MIRAGE (F)</b>			<b>MAR</b>
Sales Tax	CE	1%		Sales Tax	EM	2%	
Use Tax	CE2	1%		Additional Hotel/Motel Tax	EM1	2%	
Additional Hotel/Motel Tax	CE3	1%		<b>ELOY (F)</b>			<b>PNL</b>
<b>CAREFREE (F)</b>	CA	1%	<b>MAR</b>	Sales Tax	EL	2%	
<b>CASA GRANDE (F)</b>			<b>PNL</b>	Additional Hotel/Motel Tax	EL3	2%	
Sales Tax	CG	1.5%		Restaurant & Bar Tax	EL9	4%	
Utilities & Telecommunications Tax	CG1	2%		<b>FLORENCE (F)</b>			<b>PNL</b>
<b>CAVE CREEK (F)</b>			<b>MAR</b>	Sales Tax	FL	2%	
Sales Tax	CK	1.5%		Food Tax	FL1	2%	
Utilities Tax	CK1	3%		Additional Hotel/Motel Tax	FL3	2%	
Use Tax	CK2	1.5%		<b>FREDONIA (F)</b>	FD	2%	<b>COC</b>
<b>CHINO VALLEY (F)</b>	CV	2%	<b>YAV</b>	<b>GILA BEND (F)</b>			<b>MAR</b>
<b>CLARKDALE (F)</b>			<b>YAV</b>	Sales Tax	GI	2.5%	
Sales Tax	CD	2%		Sales Tax portion of single item over \$1,200	GI4	1%	
Additional Hotel/Motel Tax	CD1	1%		<b>GILBERT (F)</b>	GB	1%	<b>MAR</b>
<b>CLIFTON (F)</b>	CF	1%	<b>GRN</b>	<b>GLOBE (F)</b>	GL	1%	<b>GLA</b>

(F) These cities tax food sales.

Two Level Tax Structure applies to Retail Sales &amp; Use Tax Only

Table IV (Continued)

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
<b>GOODYEAR (F)</b>			<b>MAR</b>	<b>QUARTZSITE</b>			<b>LAP</b>
Sales Tax	GY	2%		Sales Tax	QZ	1%	
Jet Fuel Sales Tax	GY9	\$0.03/gal		Use Tax	QZ2	1%	
<b>GUADALUPE (F)</b>	GU	2%	<b>MAR</b>	<b>SAFFORD (F)</b>			<b>GRA</b>
<b>HAYDEN (F)</b>			<b>GLA</b>	Sales Tax	SF	1%	
Sales Tax	HY	2%		Use Tax	SF2	1%	
Use Tax	HY2	2%		<b>ST. JOHNS (F)</b>			<b>APA</b>
Mining Tax	HY9	0.25%		Sales Tax	SJ	2%	
<b>HOLBROOK (F)</b>			<b>NAV</b>	Use Tax	SJ2	2%	
Sales Tax	HB	2%		Sales Tax portion of single item over \$1,500	SJ4	1%	
Use Tax	HB2	2%		Use Tax portion of single item over \$1,500	SJ6	1%	
Additional Hotel/Motel Tax	HB3	2%		<b>SAN LUIS (F)</b>	SU	2.5%	<b>YMA</b>
<b>HUACHUCA CITY</b>	HC	1%	<b>COH</b>	<b>SEDONA</b>			<b>YAV/</b>
<b>JEROME</b>	JO	3%	<b>YAV</b>	Sales Tax	SE	2%	<b>COC</b>
<b>KEARNY (F)</b>			<b>PNL</b>	Additional Hotel/Motel Tax	SE1	3%	
Sales Tax	KN	1%		Use Tax	SE2	2%	
Additional Hotel/Motel Tax	KN3	3%		<b>SHOW LOW (F)</b>	SL	2%	<b>NAV</b>
<b>KINGMAN</b>			<b>MOH</b>	<b>SIERRA VISTA (F)</b>	SR	1.2%	<b>COH</b>
Sales Tax	KM	2%		<b>SNOWFLAKE (F)</b>	SN	2%	<b>NAV</b>
Use Tax	KM2	2%		<b>SOMERTON (F)</b>	SO	2%	<b>YMA</b>
Additional Hotel/Motel Tax	KM3	2%		<b>SOUTH TUCSON (F)</b>	ST	2%	<b>PMA</b>
<b>LAKE HAVASU CITY</b>			<b>MOH</b>	<b>SPRINGERVILLE (F)</b>			<b>APA</b>
Sales Tax	LH	2%		Sales Tax	SV	3%	
Use Tax	LH2	2%		Use Tax	SV2	3%	
Sales Tax portion of single item over \$2,500	LH4	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%	
<b>LITCHFIELD PARK (F)</b>			<b>MAR</b>	<b>SUPERIOR</b>			<b>PNL</b>
Sales Tax	LP	2%		Sales Tax	SI	2%	
Additional Hotel/Motel Tax	LP1	1%		Sales Tax portion of single item over \$500	SI4	1%	
Use Tax	LP2	2%		<b>SURPRISE (F)</b>			<b>MAR</b>
<b>MARANA</b>			<b>PMA</b>	Sales Tax	SP	2%	
Sales Tax	MA	2%		Additional Hotel/Motel Tax	SP1	1%	
Utilities & Telecommunications Tax	MA1	2%		Food Tax	SP2	1%	
Use Tax	MA2	2%		Restaurant & Bar Tax	SP3	3%	
Additional Hotel/Motel Tax	MA3	1%		Sales Tax portion of single item over \$5,000	SP4	1%	
<b>MIAMI (F)</b>	MM	1%	<b>GLA</b>	<b>TAYLOR (F)</b>	TL	1%	<b>NAV</b>
<b>ORO VALLEY</b>			<b>PMA</b>	<b>THATCHER (F)</b>	TC	1%	<b>GRA</b>
Sales Tax	OR	2%		<b>TOLLESON (F)</b>			<b>MAR</b>
Additional Hotel/Motel Tax	OR3	1%		Sales Tax	TN	2%	
Rental Real Property Tax	OR9	2%		Additional Hotel/Motel Tax	TN1	2%	
<b>PAGE (F)</b>			<b>COC</b>	<b>TOMBSTONE</b>	TS	2%	<b>COH</b>
Sales Tax	PG	1%		<b>WELLTON (F)</b>	WT	2.5%	<b>YMA</b>
Additional Hotel/Motel Tax	PG1	2%		<b>WICKENBURG (F)</b>	WB	1%	<b>MAR</b>
Use Tax	PG2	1%		<b>WILLCOX (F)</b>	WC	2%	<b>COH</b>
Restaurant & Bar Tax	PG3	3%		<b>WILLIAMS (F)</b>			<b>COC</b>
<b>PARADISE VALLEY (F)</b>			<b>MAR</b>	Sales Tax	WL	3%	
Sales Tax	PV	1%		Sales Tax portion of single item over \$1,000	WL1	2%	
Additional Hotel/Motel Tax	PV1	2%		Hotel/Motel Tax (not in addition to WL)	WL3	4.25%	
<b>PARKER</b>			<b>LAP</b>	Restaurant & Bar Tax	WL9	4.25%	
Sales Tax	PK	2%		<b>WINKELMAN (F)</b>	WM	2%	<b>GLA</b>
Sales Tax portion of single item over \$2,500	PK1	1%		<b>WINSLOW (F)</b>			<b>NAV</b>
Utilities Tax	PK3	3%		Sales Tax	WS	2%	
Additional Hotel/Motel Tax	PK4	2%		Sales Tax portion of single item over \$1,000	WS1	1%	
<b>PAYSON (F)</b>	PS	2%	<b>GLA</b>	Additional Hotel/Motel Tax	WS3	2%	
<b>MA (F)</b>	PM	1%	<b>GRA</b>	Jet Fuel Sales Tax	WS9	\$0.03/gal	
<b>NETOP - LAKESIDE (F)</b>	PP	2.5%	<b>NAV</b>	<b>YOUNGTOWN</b>	YT	2%	<b>MAR</b>
<b>PRESCOTT VALLEY (F)</b>			<b>YAV</b>	<b>YUMA (F)</b>	YM	1%	<b>YMA</b>
Sales Tax	PL	2%					
Use Tax	PL2	2%					
Additional Hotel/Motel Tax	PL3	2%					