

**ARIZONA STATE, COUNTY AND CITY
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES
EFFECTIVE JANUARY 1, 1996**

The following tables contain the rates for Transaction Privilege and other taxes imposed by the State of Arizona, the counties, and most Arizona cities:

Table I provides the tax rates which *combine* the state's transaction privilege tax rate and the county excise tax rate. Table I also includes accounting credit rates for applicable classifications on STATE TAX ONLY.

Table II contains a list of all the city privilege tax rates and city codes for *program* cities. The Arizona Department of Revenue collects these taxes for program cities.

Table III contains *county identification codes* which must be used on the tax return (Form TPT-1) in the column marked Region Code.

Table IV 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 the applicable city.

Table I		TAX RATES FOR SALES IN THESE COUNTIES							
		Eff 1/1/96							Accounting Credit Rate (STATE TAX ONLY)
Class Codes	TAXABLE ACTIVITIES	La Paz and Yuma	Maricopa	Mohave	Pima	Gila and Pinal	All Other Counties		
1	Transporting	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
2	Mining - Non Metal	3.75 %	3.593 %	3.125 %	3.125 %	3.75 %	3.437 %		0.031 %
4	Utilities	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
5	Communications	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
6	Railroad, Air	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
7-8	Private Car - Pipeline	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
9	Publication	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
10	Job Printing	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
11	Restaurants & Bars	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
12	Amusement	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
13	Commercial Lease	2.4 %	2.75 %	2 %	2 %	2.7 %	2.2 %		0.020 %
14	Personal Property Rental	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
15	Contracting - Prime ^a	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
17	Retail	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
19	Severance - Metalliferous Mining	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %		0.025 %
21	Severance - Timbering Ponderosa ^b	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13		\$0.213
22	Severance - Timbering Other ^c	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51		\$0.151
25	Transient Lodging ^d	6.6 %	6.325 %	5.5 %	5.5 %	6.6 %	6.05 %		0.055 %
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %		N/A
29	Use Tax Purchases	5 %	5 %	5 %	5 %	5 %	5 %		N/A
30	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	5 %		N/A
31	911 Emergency Telephone	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %		N/A
33	Telecommunication's Devices	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %		N/A
37	Contracting - Owner Builder	6 %	5.75 %	5 %	5 %	6 %	5.5 %		0.050 %
41	Municipal Water ^e	0.65	0.65	0.65	0.65	0.65	0.65		N/A
47	Membership Camping	6 %	5 %	5 %	5 %	5.5 %	5.5 %		0.050 %
49	Jet Fuel Tax ^f	3.66	3.507	3.05	3.05	3.66	3.355		N/A
51	Jet Fuel Use Tax ^f	3.05	3.05	3.05	3.05	3.05	3.05		N/A
53/55	Rental Car Surcharge ^g	N/A	\$2.50	N/A	\$2.50	N/A	N/A		N/A
56	Jet Fuel Tax > 10 Mil Gallons ^f	0	.457	0	0	.305	0		N/A

- a Reduced rates may apply to preexisting contracts without pass through clauses. For information on these, contact: Transaction Privilege Tax Audit - 1600 W Monroe, Phoenix AZ 85007.
- b \$2.13 per thousand board feet for all counties. Report in 1,000 units. Effective July 13, 1995 and retroactive to January 1, 1995. State tax accounting credit rate is \$.0213 per thousand board feet.
- c \$1.51 per thousand board feet for all counties. Report in 1,000 units. Effective July 13, 1995 and retroactive to January 1, 1995. State tax accounting credit rate is \$.0151 per thousand board feet.
- d Unincorporated areas of Pima County add 1%.
- e Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus \$.65.
- f Rate is cents per gallon.
- g Class 53 is for Maricopa filers and Class 55 is for Pima filers

Table II
PROGRAM CITIES
ARIZONA CITY PRIVILEGE AND OTHER TAX RATES AND CODES
EFFECTIVE JANUARY 1, 1996

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL	COOLIDGE (F)			PNL
Privilege Tax	AJ	2 %		Privilege Tax	CL	2 %	
Util/Communications	AJ1	3 %		Privilege Tax portion of single item over \$10,000	CL1	1.5 %	
Hotel/Motel (Additional Tax)	AJ3	2 %		Use Tax	CL2	2 %	
Privilege Tax portion of single item over \$2,000	AJ4	1 %		Use Tax portion of single item over \$10,000	CL3	1.5 %	
				Hotel/Motel (Additional Tax)	CL6	3 %	
BENSON (F)			COH	COTTONWOOD (F)			YAV
Privilege Tax	BS	2 %			CW	2.2 %	
Hotel/Motel (Additional Tax)	BS1	2 %		DOUGLAS (F)			COH
				Privilege Tax	DL	2.5 %	
BISBEE (F)			COH	Use Tax	DL2	2.5 %	
Privilege Tax	BB	2 %					
Hotel/Motel (Additional Tax)	BB3	2.5 %		DUNCAN (F)			GRN
					DC	2 %	
BUCKEYE (F)			MAR	EAGAR (F)			APA
Privilege Tax	BE	1 %		Privilege Tax	EG	3 %	
Telecommunications	BE7	3 %		Use Tax	EG2	3 %	
				Hotel/Motel (Additional Tax)	EG3	3 %	
BULLHEAD CITY			MOH	Privilege Tax portion of single item over \$1000	EG4	2 %	
Privilege Tax	BH	2 %		Use Tax portion of single item over \$1000	EG6	2 %	
Use Tax	BH2	2 %					
Jet Fuel Use Tax	BH8	\$.03/gal		EL MIRAGE (F)			MAR
Jet Fuel	BH9	\$.03/gal		Privilege Tax	EM	2 %	
				Hotel/Motel (Additional Tax)	EM1	2 %	
CAMP VERDE			YAV				
Privilege Tax	CE	1 %		ELOY (F)			PNL
Use Tax	CE2	1 %		Privilege Tax	EL	2 %	
Hotel/Motel (Additional Tax)	CE3	3 %		Hotel/Motel (Additional Tax)	EL3	2 %	
				Restaurant & Bar	EL9	4 %	
CAREFREE (F)			MAR				
	CA	1 %		FLORENCE (F)			PNL
CASA GRANDE (F) Eff 1/1/96			PNL	Privilege Tax	FL	2 %	
Privilege Tax (including tax portion of sale of single item over \$5,000).	CG	1.5 %		Food	FL1	2 %	
Util/Communications	CG1	2 %		Hotel/Motel (Additional Tax)	FL3	2 %	
Hotel/Motel (Additional Tax)	CG3	2 %					
Restaurant/Bar	CG4	3.8 %		FOUNTAIN HILLS (F)			MAR
Sewer Tax (NOTE: Except for sales of single items over \$5,000, All taxpayers reporting Class CG must also report Class CG8).	CG8	0.3 %		Privilege Tax	FH	1.2 %	
				Use Tax	FH2	1.2 %	
				Metalliferous Mining	FH5	0.1 %	
CAVE CREEK (F)			MAR				
Privilege Tax	CK	1.5 %		FREDONIA (F)			COC
Utilities	CK1	3 %			FD	2 %	
Use Tax	CK2	1.5 %		GILA BEND (F)			MAR
Hotel/Motel (Additional Tax)	CK3	4 %		Privilege Tax	GI	2.5 %	
				Privilege Tax portion of single item over \$1,200	GI4	1 %	
CHINO VALLEY (F)			YAV	Telecommunications	GI7	3 %	
	CV	2 %					
CLARKDALE (F)			YAV	GILBERT (F)			MAR
Privilege Tax	CD	2.25 %		Privilege Tax	GB	1 %	
Hotel/Motel (Additional Tax)	CD1	2 %		Hotel/Motel (Additional Tax) Eff 7/1/95	GB3	3 %	
Contracts Pre 7/94	CD9	2 %					
				GLOBE (F)			GLA
CLIFTON (F)			GRN	Privilege Tax	GL	1.5 %	
	CF	2 %		Hotel/Motel (Additional Tax)	GL3	5 %	
COLORADO CITY			MOH				
Privilege Tax	CC	2 %		GOODYEAR (F)			MAR
Use Tax	CC2	2 %		Privilege Tax	GY	2 %	
Hotel/Motel (Additional Tax)	CC3	2 %		Privilege Tax for single item over \$2,000	GY4	1.2 %	
				Jet Fuel	GY9	\$.03/gal	
				GUADALUPE (F)			MAR
					GU	2 %	

(F) These cities tax food sales.

Table II (Continued)

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
HAYDEN (F)			GLA	PARKER			LAP
Privilege Tax	HY	1 %		Privilege Tax	PK	2 %	
Use Tax	HY2	1 %		Privilege Tax portion of single item over \$2,500	PK1	1 %	
Metalliferous Mining	HY5	0.1 %		Utilities	PK3	3 %	
Logging & Other Extraction	HY9	0.1 %		Hotel/Motel (Additional Tax)	PK4	2 %	
HOLBROOK (F)			NAV	PAYSON (F)	PS	2 %	GLA
Privilege Tax	HB	2 %		PIMA (F)	PM	1 %	GRA
Use Tax	HB2	2 %		PINETOP - LAKESIDE (F)	PP	2.5 %	NAV
Hotel/Motel (Additional Tax)	HB3	2 %		PRESCOTT VALLEY (F)			YAV
HUACHUCA CITY	HC	1 %	COH	Privilege Tax	PL	2 %	
JEROME	JO	3 %	YAV	Use Tax	PL2	2 %	
KEARNY (F)			PNL	Hotel/Motel (Additional Tax)	PL3	2 %	
Privilege Tax	KN	2 %		QUARTZSITE			LAP
Hotel/Motel (Additional Tax)	KN3	3 %		Privilege Tax	QZ	2 %	
KINGMAN			MOH	Use Tax	QZ2	2 %	
Privilege Tax	KM	2 %		Privilege Tax portion of single item over \$10,000	QZ4	1 %	
Use Tax	KM2	2 %		Metalliferous Mining	QZ5	0.1 %	
Hotel/Motel (Additional Tax)	KM3	2 %		Use Tax portion of single item over \$10,000	QZ6	1 %	
LAKE HAVASU CITY Eff 1/1/96			MOH	Contracts Pre 11/94	QZ7	1 %	
Privilege Tax	LH	2 %		QUEEN CREEK (F)			MAR/P
Use Tax	LH2	2 %		Privilege Tax/Use Tax	QC	1 %	
Jet Fuel	LH7	\$.03/gal		Hotel/Motel (Additional Tax)	QC3	1 %	
Jet Fuel Use Tax	LH8	\$.03/gal		SAFFORD (F)			GRA
LITCHFIELD PARK(F)			MAR	Privilege Tax	SF	1 %	
Privilege Tax	LP	2 %		Use Tax	SF2	1 %	
Hotel/Motel (Additional Tax)	LP1	1 %		Hotel/Motel (Additional Tax)	SF3	3 %	
Use Tax	LP2	2 %		ST. JOHNS (F)			APA
MAMMOTH			PNL	Privilege Tax	SJ	2 %	
Privilege Tax	MH	2 %		Use Tax	SJ2	2 %	
Use Tax	MH2	2 %		Privilege Tax portion of single item over \$1,500	SJ4	1 %	
MARANA			PMA	Use Tax portion of single item over \$1,500	SJ6	1 %	
Privilege Tax	MA	2 %		SAN LUIS (F)	SU	2.5 %	YMA
Telecommunications	MA1	4 %		SEDONA			YAV/C
Use Tax	MA2	2 %		Privilege Tax	SE	2 %	
Hotel/Motel (Additional Tax)	MA3	1 %		Hotel/Motel (Additional Tax)	SE1	3 %	
Utilities	MA4	4 %		Use Tax	SE2	2 %	
MIAMI (F) Eff 11/1/95	MM	1.5 %	GLA	SHOW LOW (F)	SL	2 %	NAV
ORO VALLEY			PMA	SIERRA VISTA (F)			COH
Privilege Tax	OR	2 %		Privilege Tax	SR	1.5 %	
Hotel/Motel (Additional Tax)	OR3	1 %		Rental of Real Property (Eff 8/1/95)	SR1	.7 %	
Rental Real Property	OR9	2 %		Contracts Pre 10/93	SR7	1.2 %	
PAGE (F)			COC	Utilities/Telecommunications	SR8	2 %	
Privilege Tax	PG	2 %		Jet Fuel	SR9	\$0.02/gal	
Hotel/Motel (Additional Tax)	PG1	2 %		SNOWFLAKE (F)	SN	2 %	NAV
Use Tax	PG2	2 %		SOMERTON (F)			YMA
Restaurant, Bar	PG3	4 %		Privilege Tax	SO	2.5 %	
Privilege Tax for single item over \$3000	PG4	1 %		Contracts Pre 7/94	SO9	2 %	
Use Tax for single item over \$3000	PG6	1 %		SOUTH TUCSON (F)			PMA
PARADISE VALLEY (F)			MAR	Privilege Tax Eff 11/1/95	ST	2.5 %	
Privilege Tax	PV	1.2 %		Contracts Pre 11/95	ST7	2 %	
Hotel/Motel (Additional Tax)	PV1	3 %		Restaurant, Bar Eff 11/1/95	ST9	3.5 %	

Table II (Continued)

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUN
SPRINGERVILLE (F)			APA	WELLTON (F)	WT	2.5 %	YMA
Privilege Tax	SV	3 %		WICKENBURG (F)	WB	1 %	MAR
Privilege Tax portion of single item over \$1,000	SV4	2 %		WILLCOX (F)	WC	2 %	COH
SUPERIOR			PNL	WILLIAMS (F)			COC
Privilege Tax	SI	2 %		Privilege Tax	WL	3 %	
Privilege Tax portion of single item over \$500	SI4	1 %		Privilege Tax portion of single item over \$1,000	WL1	2 %	
SURPRISE (F)			MAR	Hotel/Motel Tax (not in addition to WL)	WL3	4.25 %	
Privilege Tax	SP	2 %		Restaurant & Bar	WL9	4.25 %	
Hotel/Motel (Additional Tax)	SP1	1 %		WINKELMAN (F)			GLA
Food Tax	SP2	1 %		Privilege Tax	WM	2.5 %	
Restaurant & Bar	SP3	3 %		Contracting Pre 1/95	WM9	2 %	
Privilege Tax for single item over \$5,000	SP4	1 %		WINSLOW (F)			NAV
TAYLOR (F)	TL	2 %	NAV	Privilege Tax Eff 1/1/96	WS	3 %	
THATCHER (F)			GRA	Privilege Tax portion of single item over \$1,000	WS1	1 %	
Privilege Tax	TC	1 %		Hotel/Motel (Additional Tax)	WS3	2 %	
Hotel/Motel (Additional Tax)	TC3	3 %		Jet Fuel	WS9	\$.03/gal	
TOLLESON (F)			MAR	YOUNGTOWN			MAR
Privilege Tax	TN	2 %		Privilege Tax	YT	2 %	
Hotel/Motel (Additional Tax)	TN1	2 %		Hotel/Motel (Additional Tax)	YT3	2 %	
TOMBSTONE Eff 1/1/96			COH	YUMA (F)			YMA
Privilege Tax	TS	2.5 %		Privilege Tax	YM	1.7 %	
Hotel/Motel (Additional Tax)	TS1	3 %		Contracting Pre 3/95	YM5	1.5 %	
Contracts Pre 1/1/96	TS7	2 %		Contracting Pre 3/94	YM7	1 %	

Table III

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 IV

NON-PROGRAM CITIES
FOR INFORMATION CALL

Avondale	(602) 925-0018	Peoria	(602) 412-7156
Chandler	(602) 786-2270	Phoenix	(602) 262-6785
Flagstaff	(520) 774-5281	Prescott	(520) 445-3500
Glendale	(602) 930-3190	Scottsdale	(602) 994-2446
Mesa	(602) 644-2316	Tempe	(602) 350-8327
Nogales	(520) 287-6571	Tucson	(520) 791-4080
Patagonia	(520) 394-2229		