

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES  
EFFECTIVE JULY 1, 1999**

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**

Business Class	TAXABLE ACTIVITIES	TAX RATES FOR SALES IN THESE COUNTIES										Accounting Credit Rate (STATE TAX ONLY)
		Cochise	Coconino	Gila	La Paz and Yuma	Maricopa	Mohave	Pima	Pinal	All Other Counties		
1	Transporting	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
2	Mining - Non Metal	3.437 %	3.625 %	3.75 %	3.75 %	3.562 %	3.125 %	3.125 %	3.75 %	3.437 %	0.031 %	
4	Utilities	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
5	Communications	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
6	Railroad, Air	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
7-8	Private Car - Pipeline	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
9	Publication	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
10	Job Printing	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
11	Restaurants & Bars	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
12	Amusement	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
13	Commercial Lease	0 %	0 %	0.5 %	0 %	0.5 %	0 %	0 %	0.5 %	0 %	0 %	
14	Personal Property Rental	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
15	Contracting - Prime <sup>a</sup>	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
17	Retail	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
19	Severance - Metalliferous Mining	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	0.025 %	
21	Severance - Timbering Ponderosa <sup>b</sup>	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$0.0213	
22	Severance - Timbering Other <sup>c</sup>	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$0.0151	
23	Recreational Vehicle Surcharge <sup>b</sup>	\$0	\$0	\$0	\$0	\$0	\$0.50	\$0	\$0	\$0	N/A	
25	Transient Lodging <sup>d</sup>	6.05 %	6.38 %	6.6 %	6.6 %	6.27 %	5.5 %	5.5 %	6.6 %	6.05 %	0.055 %	
26	Use Tax - Utilities	5.5 %	5 %	5 %	5.5 %	5 %	5 %	5 %	5.5 %	5 %	N/A	
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %	3 %	3 %	3 %	N/A	
29	Use Tax Purchases	5 %	5 %	5 %	5 %	5 %	5 %	5 %	5 %	5 %	N/A	
30	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	5 %	5 %	5 %	5 %	N/A	
31	911 Emergency Telephone <sup>j</sup>										N/A	
33	Telecommunications Devices <sup>j</sup>										N/A	
36	911 Wireless Telecommunications <sup>k,l</sup>										N/A	
37	Contracting - Owner Builder	5.5 %	5.8 %	6 %	6 %	5.7 %	5 %	5 %	6 %	5.5 %	0.050 %	
41	Municipal Water <sup>e</sup>	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	N/A	
47	Membership Camping	5.5 %	5.8 %	5.5 %	6 %	5.2 %	5 %	5 %	5.5 %	5.5 %	0.050 %	
49	Jet Fuel Tax <sup>f</sup>	3.355	3.538	3.66	3.66	3.355	3.05	3.05	3.66	3.355	N/A	
51	Jet Fuel Use Tax <sup>f</sup>	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	N/A	
53/55	Rental Car Surcharge <sup>g</sup>	N/A	N/A	N/A	N/A	\$2.50	N/A	\$3.50	N/A	N/A	N/A	
56	Jet Fuel Tax > 10 Mil Gallons <sup>f</sup>	0	0	.305	0	.305	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. 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. State tax accounting credit rate is \$.0151 per thousand board feet.

d Unincorporated areas of Pima County add 2%.

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

f Rate is cents per gallon.

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

h Rate is \$0.50 per day on each lease or rental of a parking space for recreational vehicles.

i Monthly rate per activated wireless service.

j Rates unavailable at time of printing. Will be provided in a future mailing.

**Table II**  
**PROGRAM CITIES**  
**ARIZONA CITY PRIVILEGE AND OTHER TAX RATES AND CODES**  
**EFFECTIVE JULY 1, 1999**

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
<b>APACHE JUNCTION (F)</b>			<b>PNL/MAR</b>	<b>COOLIDGE (F)</b>			<b>PNL</b>
Privilege Tax	AJ	2 %		Privilege Tax	CL	2 %	
Utilities/Telecommunications	AJ1	3 %		Retail Tax portion of single item over \$10,000	CL1	1.5 %	
Hotel/Motel (Additional Tax)	AJ3	2 %		Use Tax	CL2	2 %	
Retail 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 %	
<b>BENSON (F)</b>			<b>COH</b>	<b>COTTONWOOD (F)</b>	CW	2.2 %	<b>YAV</b>
Privilege Tax	BS	2.5 %		<b>DOUGLAS (F)</b>			<b>COH</b>
Hotel/Motel (Additional Tax)	BS1	2 %		Privilege Tax	DL	2.5 %	
Contracts Pre 10/98	BS9	2 %		Use Tax	DL2	2.5 %	
<b>BISBEE (F)</b>			<b>COH</b>	<b>DUNCAN (F)</b>	DC	2 %	<b>GRN</b>
Privilege Tax	BB	2 %		<b>EAGAR (F)</b>			<b>APA</b>
Hotel/Motel (Additional Tax)	BB3	2.5 %		Privilege Tax	EG	3 %	
<b>BUCKEYE (F)</b>			<b>MAR</b>	Use Tax	EG2	3 %	
Privilege Tax	BE	2 %		Hotel/Motel (Additional Tax)	EG3	3 %	
Telecommunications	BE7	4 %		Retail Tax portion of single item over \$1000	EG4	2 %	
<b>BULLHEAD CITY</b>			<b>MOH</b>	Use Tax portion of single item over \$1000	EG6	2 %	
Privilege Tax	BH	2 %		<b>EL MIRAGE (F)</b>			<b>MAR</b>
Use Tax	BH2	2 %		Privilege Tax	EM	3 %	
Jet Fuel Use Tax	BH8	\$.03/gal		Hotel/Motel (Additional Tax)	EM1	2 %	
Jet Fuel	BH9	\$.03/gal		Contracts Pre 10/97	EM9	2 %	
<b>CAMP VERDE</b>			<b>YAV</b>	<b>ELOY (F)</b>			<b>PNL</b>
Privilege Tax	CE	1 %		Privilege Tax	EL	2 %	
Use Tax	CE2	1 %		Hotel/Motel (Additional Tax)	EL3	2 %	
Hotel/Motel (Additional Tax)	CE3	3 %		Restaurant/Bar	EL9	4 %	
<b>CAREFREE (F)</b>			<b>MAR</b>	<b>FLORENCE (F)</b>			<b>PNL</b>
Privilege Tax	CA	2 %		Privilege Tax	FL	2 %	
Hotel/Motel (Additional Tax)	CA3	3 %		Food	FL1	2 %	
Restaurant/Bar	CA4	2 %		Hotel/Motel (Additional Tax)	FL3	2 %	
Contracts Pre 6/98	CA8	1 %		<b>FOUNTAIN HILLS (F)</b>			<b>MAR</b>
<b>CASA GRANDE (F)</b>			<b>PNL</b>	Privilege Tax	FH	1.2 %	
Privilege Tax (Except Retail, Utilities/Telecom)	CG	1.8 %		Use Tax	FH2	1.2 %	
Utilities/Telecommunications	CG1	2.0 %		Hotel/Motel (Additional Tax)	FH3	3 %	
Retail Sales	CG2	2.0 %		Metalliferous Mining	FH5	0.1 %	
Hotel/Motel (Additional Tax)	CG3	2.0 %		<b>FREDONIA (F)</b>	FD	2 %	<b>COC</b>
Retail Tax portion of single item over \$5,000	CG4	1.5 %		<b>GILA BEND (F)</b>			<b>MAR</b>
<b>DAVE CREEK (F)</b>			<b>MAR</b>	Privilege Tax	GI	2.5 %	
Privilege Tax	CK	2 %		Retail Tax portion of single item over \$1,200	GI4	1 %	
Utilities	CK1	3 %		Telecommunications	GI7	3 %	
Use Tax	CK2	2 %		<b>GILBERT (F)</b>			<b>MAR</b>
Hotel/Motel (Additional Tax)	CK3	4 %		Privilege Tax	GB	1 %	
Contracts Pre 4/97	CK9	1.5 %		Hotel/Motel (Additional Tax)	GB3	3 %	
<b>HINO VALLEY (F)</b>	CV	2 %	<b>YAV</b>	<b>GLOBE (F)</b>			<b>GLA</b>
<b>LARKDALE (F)</b>			<b>YAV</b>	Privilege Tax	GL	1.5 %	
Privilege Tax	CD	2.25 %		Hotel/Motel (Additional Tax)	GL3	5 %	
Hotel/Motel (Additional Tax)	CD1	2 %		<b>GOODYEAR (F)</b>			<b>MAR</b>
<b>LIFTON (F)</b>	CF	2 %	<b>GRN</b>	Privilege Tax	GY	2 %	
<b>OLORADO CITY</b>			<b>MOH</b>	Retail Tax for single item over \$2,000	GY4	1.2 %	
Privilege Tax	CC	2 %		Jet Fuel	GY9	\$.03/gal	
Use Tax	CC2	2 %		<b>GUADALUPE (F)</b>	GU	2 %	<b>MAR</b>
Hotel/Motel (Additional Tax)	CC3	2 %					

† These cities tax food sales.

Table II (Continued)

Revised 7/1/99

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
<b>HAYDEN (F)</b>			GLA	<b>PARKER</b>			LAP
Privilege Tax	HY	1 %		Privilege Tax	PK	2 %	
Use Tax	HY2	1 %		Retail Tax portion of single item over \$2,500	PK1	1 %	
Hotel/Motel (Additional Tax)	HY3	2 %		Utilities	PK3	3 %	
Metalliferous Mining	HY5	0.1 %		Hotel/Motel (Additional Tax)	PK4	3 %	
Timbering & Other Extraction	HY9	0.1 %		<b>PATAGONIA (F)</b>			STC
<b>HOLBROOK (F)</b>			NAV	Privilege Tax	PA	3 %	
Privilege Tax	HB	3 %		Food	PA1	2.5 %	
Use Tax	HB2	3 %		Hotel/Motel (Additional Tax)	PA3	3 %	
Hotel/Motel (Additional Tax)	HB3	2 %		Mining	PA5	0.1 %	
Retail Tax portion of single item over \$1,000	HB6	2 %		<b>PAYSON (F)</b>	PS	2 %	GLA
Use Tax portion of single item over \$1,000	HB8	2 %		<b>PIMA (F)</b>	PM	1 %	GRA
Contracts Pre 5/98	HB9	2 %		<b>PINETOP - LAKESIDE (F)</b>	PP	2.5 %	NAV
<b>HUACHUCA CITY</b>	HC	1 %	COH	<b>PRESCOTT VALLEY (F)</b>			YAV
<b>JEROME</b>	JO	3 %	YAV	Privilege Tax	PL	2 %	
<b>KEARNY (F)</b>			PNL	Use Tax	PL2	2 %	
Privilege Tax	KN	2 %		Hotel/Motel (Additional Tax)	PL3	2 %	
Hotel/Motel (Additional Tax)	KN3	3 %		<b>QUARTZSITE</b>			LAP
<b>KINGMAN</b>			MOH	Privilege Tax	QZ	2 %	
Privilege Tax	KM	2 %		Use Tax	QZ2	2 %	
Use Tax	KM2	2 %		Retail Tax portion of single item over \$10,000	QZ4	1 %	
Hotel/Motel (Additional Tax)	KM3	2 %		Metalliferous Mining	QZ5	0.1 %	
<b>LAKE HAVASU CITY</b>			MOH	Use Tax portion of single item over \$10,000	QZ6	1 %	
Privilege Tax	LH	2 %		<b>QUEEN CREEK (F)</b>			MAR/PNL
Use Tax	LH2	2 %		Privilege Tax/Use Tax	QC	1 %	
Restaurant/Bar (Additional Tax)	LH3	1 %		Hotel/Motel (Additional Tax)	QC3	1 %	
Jet Fuel	LH7	\$.03/gal		<b>SAFFORD (F)</b>			GRA
Jet Fuel Use Tax	LH8	\$.03/gal		Privilege Tax	SF	2 %	
<b>LITCHFIELD PARK(F)</b>			MAR	Use Tax	SF2	2 %	
Privilege Tax	LP	2 %		Hotel/Motel (Additional Tax)	SF3	3 %	
Hotel/Motel (Additional Tax)	LP1	1 %		Retail Tax for single item over \$5,000	SF4	1 %	
Use Tax	LP2	2 %		Use Tax for single item over \$5,000	SF6	1 %	
<b>MAMMOTH</b>			PNL	<b>SAHUARITA</b>			PMA
Privilege Tax	MH	2 %		Privilege Tax	SA	1 %	
Use Tax	MH2	2 %		Hotel/Motel (Additional Tax)	SA3	2 %	
<b>MARANA</b>			PMA	<b>ST. JOHNS (F)</b>			APA
Privilege Tax	MA	2 %		Privilege Tax	SJ	2 %	
Telecommunications	MA1	4 %		Use Tax	SJ2	2 %	
Use Tax	MA2	2 %		Retail Tax portion of single item over \$1,500	SJ4	1 %	
Hotel/Motel (Additional Tax)	MA3	3 %		Use Tax portion of single item over \$1,500	SJ5	1 %	
Utilities	MA4	4 %		<b>SAN LUIS (F)</b>			YMA
Construction Contracting	MAB	3 %		Privilege Tax	SU	2.5 %	
Contracting Pre 5/98 use MA				Use Tax	SU2	2.5 %	
<b>MIAMI (F)</b>	MM	1.5 %	GLA	<b>SEDONA</b>			YAV/COC
<b>ORO VALLEY</b>			PMA	Privilege Tax	SE	3 %	
Privilege Tax	OR	2 %		Hotel/Motel (Additional Tax)	SE1	3 %	
Hotel/Motel (Additional Tax)	OR3	1 %		Use Tax	SE2	3 %	
<b>PAGE (F)</b>			COC	<b>SHOW LOW (F)</b>	SL	2 %	NAV
Privilege Tax	PG	2 %		<b>SIERRA VISTA (F)</b>			COH
Hotel/Motel (Additional Tax)	PG1	2 %		Privilege Tax	SR	1.5 %	
Use Tax	PG2	2 %		Hotel/Motel (Additional Tax)	SR1	4 %	
Restaurant/Bar	PG3	4 %		Utilities/Telecommunications	SR8	2 %	
Retail Tax for single item over \$3,000	PG4	1 %		Jet Fuel	SR9	\$.02/gal	
Use Tax for single item over \$3,000	PG6	1 %		<b>SNOWFLAKE (F)</b>	SN	2 %	NAV
<b>PARADISE VALLEY (F)</b>			MAR	<b>SOMERTON (F)</b>	SO	2.5 %	YMA
Privilege Tax	PV	1.4 %					
Use Tax	PV2	1.4 %					
Hotel/Motel (Additional Tax)	PV1	3 %					
Contracts Pre 1/99	PV9	1.2 %					

(F) These cities tax food sales.

Table II (Continued)

Revised 7/1/99

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
<b>SOUTH TUCSON (F)</b>			<b>PMA</b>	<b>TOMBSTONE</b>			<b>COH</b>
Privilege Tax	ST	2.5 %		Privilege Tax	TS	2.5 %	
Restaurant/Bar	ST9	3.5 %		Hotel/Motel (Additional Tax)	TS1	3 %	
<b>SPRINGERVILLE (F)</b>			<b>APA</b>	<b>WELLTON (F)</b>	WT	2.5 %	<b>YMA</b>
Privilege Tax	SV	3 %		<b>WICKENBURG (F)</b>	WB	1 %	<b>MAR</b>
Hotel/Motel (Additional Tax)	SV1	1 %		<b>WILLCOX (F)</b>	WC	2 %	<b>COH</b>
Retail Tax portion of single item over \$1,000	SV4	2 %		<b>WILLIAMS (F)</b>			<b>COC</b>
<b>SUPERIOR</b>			<b>PNL</b>	Privilege Tax	WL	3 %	
Privilege Tax	SI	2 %		Retail Tax portion of single item over \$1,000	WL1	2 %	
Retail Tax portion of single item over \$500	SI4	1 %		Hotel/Motel Tax (not in addition to WL)	WL3	4.25 %	
<b>SURPRISE (F)</b>			<b>MAR</b>	Restaurant/Bar	WL9	4.25 %	
Privilege Tax	SP	2 %		<b>WINKELMAN (F)</b>	WM	2.5 %	<b>GLA/PNL</b>
Hotel/Motel (Additional Tax)	SP1	1 %		<b>WINSLOW (F)</b>			<b>NAV</b>
Food Tax	SP2	1 %		Privilege Tax	WS	3 %	
Restaurant/Bar	SP3	3 %		Retail Tax portion of single item over \$1,000	WS1	1 %	
Retail Tax for single item over \$5,000	SP4	1 %		Hotel/Motel (Additional Tax)	WS3	2 %	
<b>TAYLOR (F)</b>	TL	2 %	<b>NAV</b>	Jet Fuel	WS9	\$ .03/gal	
<b>THATCHER (F)</b>			<b>GRA</b>	<b>YOUNGTOWN</b>			<b>MAR</b>
Privilege Tax	TC	2 %		Privilege Tax	YT	2 %	
Hotel/Motel (Additional Tax)	TC3	3 %		Hotel/Motel (Additional Tax)	YT3	2 %	
Retail Tax for single item over \$5,000	TC4	1 %		<b>YUMA (F)</b>	YM	1.7 %	<b>YMA</b>
<b>TOLLESON (F)</b>			<b>MAR</b>	Retail Tax portion of single item over \$25,000 is taxed at zero			
Privilege Tax	TN	2 %					
Hotel/Motel (Additional Tax)	TN1	2 %					

(F) These cities tax food sales.

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	(623) 925-0018	Peoria	(623) 412-7160
Chandler	(480) 786-2270	Phoenix	(602) 262-6785
Flagstaff	(520) 774-5281	Prescott	(520) 445-3500
Glendale	(623) 930-3190	Scottsdale	(480) 312-2400
Mesa	(480) 644-2316	Tempe	(480) 350-8327
Nogales	(520) 287-6571	Tucson	(520) 791-4566