

LISTING OF SALES TAX RATES AND CODES

Effective August 1, 1987

CITY CODES

CITY NAME	CODE	TAX RATE
APACHE JUNCTION (F)		
Util/Communication	AJ1	3%
All Others	AJ	2%
AVONDALE (F)		
Food	AD1	1%
All Others	AD	1%
BENSON (F)	BS	2%
BISBEE (F)	BB	2%
BUCKEYE (F)	BE	1%
BULLHEAD CITY		
Use Tax	BH2	1%
Sales Tax	BH	1%
CAREFREE (F)	CA	1%
CASA GRANDE (F)		
Util/Communications	CG1	2%
All Others	CG	1.5%
CAVE CREEK (F)		
Use Tax	CK2	1.5%
Utilities	CK1	1%
All Others	CK	1.5%
CHINO VALLEY (F)	CV	2%
CLARKDALE (F)		
Hotel/Motel Tax	CD1	1%
All Others	CD	1%
CLIFTON (F)	CF	1%
COOLIDGE (F)		
Sales Tax Single Item Under \$10,000	CL	2%
Sales Tax Single Item \$10,000 or More	CL1	1.5%
Use Tax Single Item Under \$10,000	CL2	2%
Use Tax Single Item \$10,000 or More	CL3	1.5%
COTTONWOOD (F)	CW3 Utilities	10%
Sales Tax	CW	2%
Hotel/Motel Tax	CW1	2%
DOUGLAS (F)	DL	2%
DUNCAN (F)	DC	2%
EAGAR (F)		
Use Tax	EG2	2%
Sales Tax	EG	2%
EL MIRAGE (F)	EM	2%
ELOY (F)	EL	1.5%
FLORENCE	FL	2%
FREDONIA (F)	FD	1%
GILA BEND (F)		
Single invoice over \$1,200	GI1	1%
All Others	GI	2%
GILBERT (F)	GR	1%
GLENDALE (F)		
Use Tax	GD1	1%
Sales Tax	GD	1%
GLOBE (F)	GL	1%
GOODYEAR (F)	GY	1%
GUADALUPE (F)		
Food	GU1	1%
All Others	GU	2%
HOLBROOK (F)	HB1	10/0
Use Tax	HB2	2%
Sales Tax	HB3	20/0 9/11/87
HUACHUCA CITY (F)	HC	1%

CITY NAME	CODE	TAX RATE
JEROME		
Restaurant, Bar & Hotel Sales	JO1	4%
All Others	JO	2%
KEARNY (F)	KN	1%
KINGMAN		
Use Tax	KM2	1%
Portion of Single Sale over \$1,000	KM1	1%
All Others	KM	2%
LAKE HAVASU CITY		
Use Tax	LH2	1%
Sales Tax	LH	1%
MARANA		
Util/Communication	MA1	2%
All Others	MA	2%
MIAMI (F)	MM	1%
ORO VALLEY	OR	2%
PAGE (F)		
Use Tax	PG2	1%
Sales Tax	PG	1%
PARADISE VALLEY (F)		
Hotel Tax	PV1	2%
Sales Tax	PV	1%
PARKER		
Single Item \$2,500 or More	PK1	1%
All Others	PK	2%
PAYSON (F)	PS	2%
PIMA (F)	PM	1%
PINE-TOP LAKESIDE (F)	PP	2%
PRESCOTT VALLEY (F)	PL	2%
SAFFORD (F)	SF	1%
ST. JOHNS (F)	SJ	1%
SAN LUIS (F)	SU	2%
SHOW LOW (F)	SL	2%
SIERRA VISTA (F)	SR	1%
SNOWFLAKE (F)	SN	2%
SOMERTON (F)	SO	2%
SOUTH TUCSON (F)	ST	2%
SPRINGVILLE (F)	SV1 Bed	20/0
Use Tax	SV2	2%
Sales Tax	SV	2%
SUPERIOR	SI	1%
SURPRISE (F)	SP	1%
TAYLOR	TL	1%
THATCHER (F)	TC	1%
TOLLESON (F)	TN	2%
TOMBSTONE	TS	2%
WELLTON (F)	WT	2%
WICKENBURG (F)	WB	1%
WILLCOX (F)		
Food	WC1	1%
All Others	WC	2%
WILLIAMS (F)		
Portion of Single Sale over \$1,000	WL1	2%
All Others	WL	3%
WINKELMAN (F)	WM	2%
WINSLOW (F)	WS3 Bed	20/0
Portion of Single Sale over \$1,000	WS1	1%
All Others	WS	2%

SPECIAL TAX CODES

CITY NAME	CODE	TAX RATE
YOUNGTOWN	YT	1% <i>MAR</i>
YUMA (F)	YM	1% <i>YMA</i>

CITY NAME	CODE	TAX RATE
EFFECTIVE January 1, 1987		
PIMA COUNTY HOTEL/MOTEL TAX	PH	1%

CODE TAXABLE ACTIVITIES TOTAL RATE MULTIPLY TAXABLE AMOUNT BY:

a,b	1	Transporting & Towing	5%	.05
a,b	2	Non-Metal Mining, Gas & Oil Production	3.125%	.03125
a,b	4	Utilities	5%	.05
a,b	5	Communications	5%	.05
a,b	6	Railroads & Aircraft	5%	.05
a,b	7-8	Private Car - Pipelines	5%	.05
a,b	9	Publishing	5%	.05
a,b	10	Printing	5%	.05
a,b	11	Restaurants & Bar	5%	.05
a,b	12	Amusements	5%	.05
a,b	13	Rentals of Real Property	3.75%	.0375
a,b	14	Rentals of Personal Property	5%	.05
a,b	15	Contracting	5%	.05
a,b	16	Feed Wholesale	.46875%	.0046875
a,b	17	Retail	5%	.05
a	19	Severance: Metaliferous Mining	2.5%	.025
a	20	Severance: Timbering	1.5%	.015
a	24	Pre-5/83 Contracting	4%	.04
a,b	25	Hotel-Motel	4%	.04
a,b	26	Pre-7/74 Contracting	3.75%	.0375
	27	Agriculture Exemption	1%	.01
	28	Rental Occupancy Tax	3%	.03
	29	Use Tax	5%	.05
	30	Use Inventory Tax	5%	.05
	31	911 Emergency Telephone	1.25%	.0125
	33	Telecommunication Devices	.2%	.002
a	34	Pre-10/85 Contracting	5%	.05
a,c	35	Pre-11/86 Contracting	5%	.05

COUNTY CODES

Apache	APA	(1)
Cochise	COH	(2)
Coconino	COC	(3)
Gila	GLA	(4)
Graham	GRA	(5)
Greenlee	GRN	(6)
La Paz	LAP	(15)
* Maricopa	MAR	(7)
Mohave	MOH	(8)
Navajo	NAV	(9)
Pima	PMA	(10)
* Pinal	PNL	(11)
Santa Cruz	STC	(12)
Yavapai	YAV	(13)
Yuma	YMA	(14)

* These counties have a County Transportation Tax. Maricopa's tax was effective January 1, 1986; Pinal's was effective January 1, 1987.

- a = These classes are subject to the accounting allowance
- b = These classes are subject to County Transportation Tax.
- c = This class is for Pinal County sales only which are not subject to the Pinal County Transportation Tax.