

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE (SALES) TAX RATE TABLES  
EFFECTIVE OCTOBER 1, 1992**

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 which 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 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 %	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 Lease	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	\$1.50	\$2.50	N/A	N/A	
56	Jet Fuel Tax > 10 Mil Gallons	2.255****	2.091****	2.46****	2.255****	2.05****	2.255****	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 \$ .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):**

Chandler	786-2272	Peoria	412-7156
Flagstaff	774-5281	Phoenix	262-6785
Glendale	435-4084	Prescott	445-3500
Mesa	644-2316	Scottsdale	994-2446
Nogales	287-6571	Tempe	350-8327
Patagonia	394-2229	Tucson	791-4060

**Table IV**

**PROGRAM CITIES  
ARIZONA CITY SALES TAX RATES AND CODES  
EFFECTIVE 10/1/92**

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>CHINO VALLEY (F)</b>	CV	2%	<b>YAV</b>
Util/Communications	AJ1	3%		<b>CLARKDALE (F)</b>			<b>YAV</b>
All Others	AJ	2%		Hotel/Motel Tax (Additional Tax)	CD1	1%	
Sales Tax portion of single item over \$2,000	AJ4	1%		All Others	CD	2%	
<b>AVONDALE (F)</b>			<b>MAR</b>	<b>CLIFTON (F)</b>	CF	1%	<b>GRN</b>
Hotel/Motel Tax (Additional Tax)	AD3	2%		<b>COLORADO CITY</b>			<b>MOH</b>
Food	AD1	1.5%		Use Tax	CC2	2%	
All Others	AD	1.5%		Sales Tax	CC	2%	
				Hotel/Motel Tax (Additional Tax)	CC3	2%	
<b>BENSON (F)</b>			<b>COH</b>	<b>COOLIDGE (F)</b>			<b>PNL</b>
Hotel/Motel Tax (Additional Tax)	BS1	2%		Sales Tax & portion of single item \$10,000 or less	CL	2%	
All Others	BS	2%		Sales Tax portion of single item over \$10,000	CL1	1.5%	
				Use Tax & portion of single item \$10,000 or less	CL2	2%	
<b>BISBEE (F)</b>			<b>COH</b>	Use Tax portion of single item over \$10,000	CL3	1.5%	
Sales Tax	BB	2%		<b>COTTONWOOD (F)</b>	CW	2.2%	<b>YAV</b>
Hotel/Motel Tax (Additional Tax)	BB3	2.5%		<b>DOUGLAS (F)</b>			<b>COH</b>
				Sales Tax	DL	2.5%	
<b>BUCKEYE (F)</b>			<b>MAR</b>	Use Tax	DL2	2.5%	
General Sales Tax	BE	1%		<b>DUNCAN (F)</b>	DC	2%	<b>GRN</b>
Telecommunication	BE7	3%		<b>EAGAR (F)</b>			<b>APA</b>
				Sales Tax	EG	2%	
<b>BULLHEAD CITY</b>			<b>MOH</b>	Use Tax	EG2	2%	
Use Tax	BH2	2%		Hotel/Motel Tax (Additional Tax)	EG3	2%	
Sales Tax	BH	2%		<b>EL MIRAGE (F)</b>			<b>MAR</b>
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%	
				<b>ELOY (F)</b>			<b>PNL</b>
<b>CAMP VERDE</b>			<b>YAV</b>	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%		<b>FLORENCE (F)</b>			<b>PNL</b>
				All Others	FL	2%	
<b>CAREFREE (F)</b>	CA	1%	<b>MAR</b>	Food	FL1	2%	
<b>CASA GRANDE (F)</b>			<b>PNL</b>	<b>FREDONIA (F)</b>	FD	2%	<b>COC</b>
Util/Communications	CG1	2%					
All Others	CG	1.5%					
<b>CAVE CREEK (F)</b>			<b>MAR</b>				
Use Tax	CK2	1.5%					
Utilities	CK1	3%					
All Others	CK	1.5%					

(F) These cities tax food sales.

Table IV (Continued)

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
GILA BEND (F)			MAR	PRESCOTT VALLEY (F)			YAV
Sales Tax portion of single item over \$1,200	GI4	1%		Sales Tax	PL	2%	
All Others	GI	2.5%		Use Tax	PL2	2%	
GILBERT (F)	GB	1%	MAR	Hotel/Motel Tax (Additional Tax)	PL3	2%	
GLOBE (F)	GL	1%	GLA	QUARTZSITE			LAP
GOODYEAR (F)			MAR	Sales Tax	QZ	1%	
General Sales Tax	GY	2%		Use Tax	QZ2	1%	
Jet Fuel	GY9	\$.03/gal		SAFFORD (F)			GRA
GUADALUPE (F)	GU	2%	MAR	Use Tax	SF2	1%	
HAYDEN (F)			GLA	Sales Tax	SF	1%	
General Sales Tax	HY	2%		ST. JOHNS (F)			APA
Use Tax	HY2	2%		Sales Tax & portion of single item \$1,500 or less	SJ	2%	
Mining Classification	HY9	.25%		Sales Tax portion of single item over \$1,500	SJ4	1%	
HOLBROOK (F)			NAV	Use Tax & portion of single item \$1,500 or less	SJ2	2%	
Use Tax	HB2	2%		Use Tax portion of single item over \$1,500	SJ6	1%	
Sales Tax	HB	2.5%		SAN LUIS (F)	SU	2.5%	YMA
Hotel/Motel Tax (Additional Tax)	HB3	2%		SEDONA			YAV
HUACHUCA CITY	HC	1%	COH	Use Tax	SE2	2%	
JEROME	JO	3%	YAV	Sales Tax	SE	2%	
KEARNY (F)			PNL	Hotel/Motel Tax (Additional Tax)	SE1	3%	
Sales Tax	KN	1%		Contracts prior 9/88	SE7	1%	
Hotel/Motel Tax (Additional Tax)	KN3	3%		SHOW LOW (F)	SL	2%	NAV
KINGMAN			MOH	SIERRA VISTA (F)	SR	1.2%	COH
Use Tax	KM2	2%		SNOWFLAKE (F)	SN	2%	NAV
Hotel/Motel Tax (Additional Tax)	KM3	2%		SOMERTON (F)	SO	2%	YMA
All Others	KM	2%		SOUTH TUCSON (F)	ST	2%	PM
LAKE HAVASU CITY			MOH	SPRINGERVILLE (F)			AP
Sales Tax & portion of single item \$2,500 or less	LH	2%		Sales Tax & portion of single item \$1,000 or less	SV	3%	
Use Tax & portion of single item \$2,500 or less	LH2	2%		Use Tax & portion of single item \$1,000 or less	SV2	3%	
Sales Tax portion of single item over \$2,500	LH4	1%		Sales Tax portion of single item over \$1,000	SV4	2%	
Contracting Pre - 7/90	LH5	1%		Use Tax portion of single item over \$1,000	SV6	2%	
Use Tax portion of single item over \$2,500	LH6	1%		SUPERIOR			PNL
LITCHFIELD PARK(F)			MAR	Sales Tax & portion of single item \$500 or less	SI	2%	
Use Tax	LP2	2%		Sales Tax portion of single item over \$500	SI4	1%	
Sales Tax	LP	2%		SURPRISE (F)			MA
Hotel/Motel Tax (Additional Tax)	LP1	1%		Sales Tax	SP	2%	
MARANA			PMA	Hotel/Motel Tax (Additional Tax)	SP1	1%	
Use Tax	MA2	2%		Food Tax	SP2	1%	
Util./Communication	MA1	2%		Restaurant & Bar	SP3	3%	
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)			MA
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%	MA
Use Tax	PG2	1%		WILLCOX (F)			COH
Sales Tax	PG	1%		Sales Tax	WC	2%	
Hotel/Motel Tax (Additional Tax)	PG1	2%		WILLIAMS (F)			COX
Restaurant, Bar & Catering Service	PG3	3%		Sales Tax portion of single item over \$1,000	WL1	2%	
PARADISE VALLEY (F)			MAR	Hotel/Motel Tax (not in addition to WL)	WL3	4.25%	
Hotel/Motel Tax (Additional Tax)	PV1	2%		Restaurant/Bar Tax	WL9	4.25%	
Sales Tax	PV	1%		All Others	WL	3%	
PARKER			LAP	WINKELMAN (F)	WM	2%	GL
Sales Tax portion of single item over \$2,500	PK1	1%		WINSLOW (F)			NA
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	1%	MA
PINETOP - LAKESIDE (F)	PP	2.5%	NAV	YUMA (F)	YM	1%	YM