

**ARIZONA STATE, COUNTY AND CITY
TRANSACTION PRIVILEGE (SALES) TAX RATE TABLES
EFFECTIVE MARCH 1, 1994**

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.

Table I		TAX RATES FOR SALES IN THESE COUNTIES					
		La Paz	Maricopa	Mohave Yavapai	Pima	Pinal	All Other Counties
Class Codes	TAXABLE ACTIVITIES						
1	Transporting	6 %	5.5 %	5 %	5 %	6 %	5.5 %
2	Mining - Non-Metal	3.75 %	3.437 %	3.125 %	3.125 %	3.75 %	3.437 %
4	Utilities	6 %	5.5 %	5 %	5 %	6 %	5.5 %
5	Communications	6 %	5.5 %	5 %	5 %	6 %	5.5 %
6	Railroad, Air	6 %	5.5 %	5 %	5 %	6 %	5.5 %
7-8	Private Car - Pipeline	6 %	5.5 %	5 %	5 %	6 %	5.5 %
9	Publication	6 %	5.5 %	5 %	5 %	6 %	5.5 %
10	Job Printing	6 %	5.5 %	5 %	5 %	6 %	5.5 %
11	Restaurants & Bars	6 %	5.5 %	5 %	5 %	6 %	5.5 %
12	Amusement	6 %	5.5 %	5 %	5 %	6 %	5.5 %
13	Commercial Lease	4.8 %	4.5 %	4 %	4 %	4.9 %	4.4 %
14	Personal Property Rental	6 %	5.5 %	5 %	5 %	6 %	5.5 %
15	Contracting - Prime**	6 %	5.5 %	5 %	5 %	6 %	5.5 %
16	Animal Feed	0.563 %	0.516 %	0.469 %	0.469 %	0.563 %	0.516 %
17	Retail	6 %	5.5 %	5 %	5 %	6 %	5.5 %
19	Severance - Metalliferous Mining	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 %
25	Transient Lodging	6.6 %	6.05 %	5.5 %	5.5*** %	6.6 %	6.05 %
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %
29	Use Tax Purchases	5 %	5 %	5 %	5 %	5 %	5 %
30	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	5 %
31	911 Emergency Telephone	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 %
37	Contracting - Owner Builder	6 %	5.5 %	5 %	5 %	6 %	5.5 %
41	Municipal Water	0.65*	0.65*	0.65*	0.65*	0.65*	0.65*
47	Membership Camping	6 %	5 %	5 %	5 %	5.5 %	5.5 %
49	Jet Fuel Tax	3.66****	3.355****	3.05****	3.05****	3.66****	3.355****
51	Jet Fuel Use Tax	3.05****	3.05****	3.05****	3.05****	3.05****	3.05****
53/55#	Rental Car Surcharge	N/A	\$2.50	N/A	\$2.50	N/A	N/A
56	Jet Fuel Tax > 10 Mil Gallons	1.26****	1.355****	1.05****	1.05****	1.46****	1.155****
57	Jet Fuel Use Tax > 10 Mil Gallons	1.05****	1.05****	1.05****	1.05****	1.05****	1.05****

* 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	791-4080
Avondale	925-0018	Williams	635-4451

**Table IV
PROGRAM CITIES
ARIZONA CITY SALES TAX RATES AND CODES
EFFECTIVE 3/1/94**

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL	LITCHFIELD PARK(F)			MAR
All Others	AJ	2%		Sales Tax	LP	2%	
Util/Communications	AJ1	3%		Hotel/Motel Tax (Additional Tax)	LP1	1%	
Sales Tax portion of single item over \$2,000	AJ4	1%		Use Tax	LP2	2%	
BENSON (F)			COH	MARANA			PMA
All Others	BS	2%		Sales Tax	MA	2%	
Hotel/Motel Tax (Additional Tax)	BS1	2%		Telecommunications Tax	MA1	2%	
				Use Tax	MA2	2%	
				Hotel/Motel Tax (Additional Tax)	MA3	1%	
				Utilities	MA4	4%	
BISBEE (F)			COH	MIAMI (F)	MM	1%	GLA
Sales Tax	BB	2%					
Hotel/Motel Tax (Additional Tax)	BB3	2.5%		ORO VALLEY			PMA
				Sales Tax	OR	2%	
				Hotel/Motel Tax (Additional Tax)	OR3	1%	
				Rental Real Property	OR9	2%	
BUCKEYE (F)			MAR	PAGE (F)			COC
Sales Tax	BE	1%		Sales Tax	PG	2%	
Telecommunication	BE7	3%		Additional Hotel/Motel Tax	PG1	2%	
				Use Tax	PG2	2%	
				Restaurant, Bar & Catering Service	PG3	4%	
				Sales Tax single item over \$3000	PG4	1%	
				Use Tax single item over \$3000	PG6	1%	
BULLHEAD CITY			MOH	PARADISE VALLEY (F)			MAR
Sales Tax	BH	2%		Sales Tax	PV	1.2%	
Use Tax	BH2	2%		Hotel/Motel Tax (Additional Tax)	PV1	3%	
Jet Fuel Use Tax	BH8	\$.03/gal		PARKER			LAP
Jet Fuel Sales Tax	BH9	\$.03/gal		All Others	PK	2%	
				Sales Tax portion of single item over \$2,500	PK1	1%	
				Hotel/Motel Tax (Additional Tax)	PK4	2%	
				Utilities	PK3	3%	
CAMP VERDE			YAV	PAYSON (F)	PS	2%	GLA
Sales Tax	CE	1%					
Use Tax	CE2	1%		PIMA (F)	PM	1%	GRA
Hotel/Motel Tax (Additional Tax)	CE3	1%					
				PINETOP - LAKESIDE (F)	PP	2.5%	NAV
CAREFREE (F)	CA	1%	MAR				
CASA GRANDE (F)			PNL	PRESCOTT VALLEY (F)			YAV
All Others	CG	1.5%		Sales Tax	PL	2%	
Util/Communications	CG1	2%		Use Tax	PL2	2%	
Sewer Tax	CG8	.3%		Hotel/Motel Tax (Additional Tax)	PL3	2%	
Sales Tax Portion of single item over \$5000	CG9	1.5%		QUARTZSITE			LAP
NOTE: All taxpayer's reporting Class CG must also report Class CG8.				Sales Tax	QZ	1%	
				Use Tax	QZ2	1%	
CAVE CREEK (F)			MAR	Queen Creek			MAR/PNL
All Others	CK	1.5%		Sales Tax	QC	1%	
Utilities	CK1	3%		Hotel/Motel Tax (Additional Tax)	QC3	1%	
Use Tax	CK2	1.5%		SAFFORD (F)			GRA
CHINO VALLEY (F)	CV	2%	YAV	Sales Tax	SF	1%	
				Use Tax	SF2	1%	
CLARKDALE (F)			YAV	Hotel/Motel Tax (Additional Tax)	SF3	3%	
All Others	CD	2%					
Hotel/Motel Tax (Additional Tax)	CD1	1%					
CLIFTON (F)	CF	2%	GRN				
COLORADO CITY			MOH				
Sales Tax	CC	2%					
Use Tax	CC2	2%					
Hotel/Motel Tax (Additional Tax)	CC3	2%					
COOLIDGE (F)			PNL				
Sales Tax	CL	2%					
Sales Tax portion of single item over \$10,000	CL1	1.5%					
Use Tax	CL2	2%					
Use Tax portion of single item over \$10,000	CL3	1.5%					
Hotel/Motel Tax (Additional Tax)	CL6	3%					
COTTONWOOD (F)	CW	2.2%	YAV				

(F) These cities tax food sales.

Table IV (Continued)

Y/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
DOUGLAS (F)			COH	ST. JOHNS (F)			APA
Privilege Tax	DL	2.5 %		Privilege Tax	SJ	2 %	
Use Tax	DL2	2.5 %		Use Tax	SJ2	2 %	
DUNCAN (F)	DC	2 %	GRN	Privilege Tax portion of single item over \$1,500	SJ4	1 %	
EAGAR (F)			APA	Use Tax portion of single item over \$1,500	SJ6	1 %	
Privilege Tax	EG	3 %		SAN LUIS (F)	SU	2.5 %	YMA
Use Tax	EG2	3 %		SEDONA			YAV/COG
Hotel/Motel (Additional Tax)	EG3	3 %		Privilege Tax	SE	2 %	
Privilege Tax portion of single item over \$1000	EG4	2 %		Hotel/Motel (Additional Tax)	SE1	3 %	
Use Tax portion of single item over \$1000	EG6	2 %		Use Tax	SE2	2 %	
EL MIRAGE (F)			MAR	Contracts Pre 9/88	SE7	1 %	
Privilege Tax	EM	2 %		SHOW LOW (F)	SL	2 %	NAV
Hotel/Motel (Additional Tax)	EM1	2 %		SIERRA VISTA (F)			COH
ELOY (F)			PNL	Privilege Tax	SR	1.5 %	
Privilege Tax	EL	2 %		Rental of Real Property	SR1	1 %	
Hotel/Motel (Additional Tax)	EL3	2 %		Contracts pre 10/1/93	SR7	1.2 %	
Restaurant & Bar	EL9	4 %		Utilities/Telecommunications	SR8	2 %	
FLORENCE (F)			PNL	Jet Fuel	SR9	\$0.02/gal	
Privilege Tax	FL	2 %		SNOWFLAKE (F)	SN	2 %	NAV
Food	FL1	2 %		SOMERTON (F)			YMA
Hotel/Motel (Additional Tax)	FL3	2 %		Privilege Tax	SO	2.5 %	
FREDONIA (F)	FD	2 %	COC	Contracts Pre 7/94	SO9	2 %	
GILA BEND (F)			MAR	SOUTH TUCSON (F)	ST	2 %	PMA
Privilege Tax	GI	2.5 %		SPRINGERVILLE (F)			APA
Privilege Tax portion of single item over \$1,200	GI4	1 %		Privilege Tax	SV	3 %	
Telecommunications	GI7	3 %		Use Tax	SV2	3 %	
GILBERT (F)	GB	1 %	MAR	Privilege Tax portion of single item over \$1,000	SV4	2 %	
GLOBE (F)			GLA	Use Tax portion of single item over \$1,000	SV6	2 %	
Privilege Tax	GL	1.5 %		SUPERIOR			PNL
Hotel/Motel (Additional Tax)	GL3	5 %		Privilege Tax	SI	2 %	
GOODYEAR (F)			MAR	Privilege Tax portion of single item over \$500	SI4	1 %	
Privilege Tax	GY	2 %		SURPRISE (F)			MAR
Jet Fuel	GY9	\$0.03/gal		Privilege Tax	SP	2 %	
GUADALUPE (F)	GU	2 %	MAR	Hotel/Motel Tax (Additional Tax)	SP1	1 %	
HAYDEN (F)			GLA	Food Tax	SP2	1 %	
Privilege Tax	HY	2 %		Restaurant & Bar	SP3	3 %	
Use Tax	HY2	2 %		Privilege Tax single item over \$5,000	SP4	1 %	
Metalliferous Mining	HY5	0.1 %		TAYLOR (F)	TL	1 %	NAV
Timbering & Other Extraction	HY9	0.25 %		THATCHER (F)			GRA
HOLBROOK (F)			NAV	Privilege Tax	TC	1 %	
Privilege Tax	HB	2 %		Hotel/Motel (Additional Tax)	TC3	3 %	
Use Tax	HB2	2 %		TOLLESON (F)			MAR
Hotel/Motel (Additional Tax)	HB3	2 %		Privilege Tax	TN	2 %	
HUACHUCA CITY	HC	1 %	COH	Hotel/Motel (Additional Tax)	TN1	2 %	
JEROME	JO	3 %	YAV	TOMBSTONE	TS	2 %	COH
KEARNY (F)			PNL	WELLTON (F)	WT	2.5 %	YMA
Privilege Tax	KN	2 %		WICKENBURG (F)	WB	1 %	MAR
Hotel/Motel (Additional Tax)	KN3	3 %		WILLCOX (F)	WC	2 %	COH
KINGMAN			MOH	WINKELMAN (F)	WM	2 %	GLA
Privilege Tax	KM	2 %		WINSLOW (F)			NAV
Use Tax	KM2	2 %		Privilege Tax	WS	2 %	
Hotel/Motel (Additional Tax)	KM3	2 %		Privilege Tax portion of single item over \$1,000	WS1	1 %	
LAKE HAVASU CITY			MOH	Hotel/Motel (Additional Tax)	WS3	2 %	
Privilege Tax	LH	2 %		Jet Fuel Sales Tax	WS9	\$0.03/gal	
Use Tax	LH2	2 %		YOUNGTOWN	YT	2 %	MAR
Privilege Tax portion of single item over \$2,500	LH4	1 %		YUMA (F)			YMA
Use Tax portion of single item over \$2,500	LH6	1 %		Privilege Tax	YM	1.5 %	
Contracting Pre 5/1/93	LH9	1 %		Contracting Pre 3/1/94	YM7	1 %	