

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES  
EFFECTIVE JULY 1, 1994**

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 II contains *county identification codes* which must be used on the tax return (Form ST-1) in the column marked COUNTY OR CITY CODE.

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 the applicable city.

Table IV 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 I		TAX RATES FOR SALES IN THESE COUNTIES						
		La Paz	Maricopa	Yavapai (thru 7-31-94) Mohave	Pima	Pinal	All Other Counties (including Yavapai effective 8-1-94)	
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	3.6 %	3.5 %	3 %	3 %	3.8 %	3.3 %	
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	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %	
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	0	.305****	0	0	.305****	0	
57	Jet Fuel Use Tax > 10 Mil Gallons	0	0	0	0	0	0	
81 # # #	Animal Feed 7/17/94	0	0.047 %	0	0	0.047 %	0	

\* 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: Transaction Privilege Tax Audit - 1600 W 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.

# # Class 16 stops midnight July 16, 1994.

# # # Class 81 is effective July 17, 1994.

**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	786-2270	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 PRIVILEGE AND OTHER TAX RATES AND CODES**  
**EFFECTIVE JULY 1, 1994**

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>LITCHFIELD PARK(F)</b>			<b>MAR</b>
Privilege Tax	AJ	2 %		Privilege Tax	LP	2 %	
Util/Communications	AJ1	3 %		Hotel/Motel (Additional Tax)	LP1	1 %	
Privilege Tax portion of single item over \$2,000	AJ4	1 %		Use Tax	LP2	2 %	
<b>BENSON (F)</b>			<b>COH</b>	<b>MARANA</b>			<b>PMA</b>
Privilege Tax	BS	2 %		Privilege Tax	MA	2 %	
Hotel/Motel (Additional Tax)	BS1	2 %		Telecommunications Tax	MA1	4 %	
<b>BISBEE (F)</b>			<b>COH</b>	Use Tax	MA2	2 %	
Privilege Tax	BB	2 %		Hotel/Motel (Additional Tax)	MA3	1 %	
Hotel/Motel (Additional Tax)	BB3	2.5 %		Utilities	MA4	4 %	
<b>BUCKEYE (F)</b>			<b>MAR</b>	<b>MIAMI (F)</b>	MM	1 %	<b>GLA</b>
Privilege Tax	BE	1 %		<b>ORO VALLEY</b>			<b>PMA</b>
Telecommunication	BE7	3 %		Privilege Tax	OR	2 %	
<b>BULLHEAD CITY</b>			<b>MOH</b>	Hotel/Motel (Additional Tax)	OR3	1 %	
Privilege Tax	BH	2 %		Rental Real Property	OR9	2 %	
Use Tax	BH2	2 %		<b>PAGE (F)</b>			<b>COC</b>
Jet Fuel Use Tax	BH8	\$.03/gal		Privilege Tax	PG	2 %	
Jet Fuel Privilege Tax	BH9	\$.03/gal		Hotel/Motel (Additional Tax)	PG1	2 %	
<b>CAMP VERDE</b>			<b>YAV</b>	Use Tax	PG2	2 %	
Privilege Tax	CE	1 %		Restaurant, Bar & Catering Service	PG3	4 %	
Use Tax	CE2	1 %		Privilege Tax single item over \$3000	PG4	1 %	
Hotel/Motel (Additional Tax)	CE3	1 %		Use Tax single item over \$3000	PG6	1 %	
<b>CAREFREE (F)</b>	CA	1 %	<b>MAR</b>	<b>PARADISE VALLEY (F)</b>			<b>MAR</b>
<b>CASA GRANDE (F)</b>			<b>PNL</b>	Privilege Tax	PV	1.2 %	
Privilege Tax	CG	1.5 %		Hotel/Motel (Additional Tax)	PV1	3 %	
Util/Communications	CG1	2 %		<b>PARKER</b>			<b>LAP</b>
Contracts Pre 11/93	CG7	1.5 %		Privilege Tax	PK	2 %	
Sewer Tax	CG8	0.3 %		Privilege Tax portion of single item over \$2,500	PK1	1 %	
Privilege Tax Portion of single item over \$5000	CG9	1.5 %		Utilities	PK3	3 %	
NOTE: All taxpayer's reporting Class CG must also report Class CG8.				Hotel/Motel (Additional Tax)	PK4	2 %	
<b>CAVE CREEK (F)</b>			<b>MAR</b>	<b>PAYSON (F)</b>	PS	2 %	<b>GLA</b>
Privilege Tax	CK	1.5 %		<b>PIMA (F)</b>	PM	1 %	<b>GRA</b>
Utilities	CK1	3 %		<b>PINETOP - LAKESIDE (F)</b>	PP	2.5 %	<b>NAV</b>
Use Tax	CK2	1.5 %		<b>PRESCOTT VALLEY (F)</b>			<b>YAV</b>
<b>CHINO VALLEY (F)</b>	CV	2 %	<b>YAV</b>	Privilege Tax	PL	2 %	
<b>CLARKDALE (F)</b>			<b>YAV</b>	Use Tax	PL2	2 %	
Privilege Tax	CD	2.25 %		Hotel/Motel (Additional Tax)	PL3	2 %	
Hotel/Motel (Additional Tax)	CD1	1 %		<b>QUARTZSITE</b>			<b>LAP</b>
Contracts Pre 7/94	CD9	2 %		Privilege Tax	QZ	1 %	
<b>CLIFTON (F)</b>	CF	2 %	<b>GRN</b>	Use Tax	QZ2	1 %	
<b>COLORADO CITY</b>			<b>MOH</b>	<b>QUEEN CREEK (F)</b>			<b>MAR/PNL</b>
Privilege Tax	CC	2 %		Privilege Tax/Use Tax	QC	1 %	
Use Tax	CC2	2 %		Hotel/Motel (Additional Tax)	QC3	1 %	
Hotel/Motel (Additional Tax)	CC3	2 %		<b>SAFFORD (F)</b>			<b>GRA</b>
<b>COOLIDGE (F)</b>			<b>PNL</b>	Privilege Tax	SF	1 %	
Privilege Tax	CL	2 %		Use Tax	SF2	1 %	
Privilege Tax portion of single item over \$10,000	CL1	1.5 %		Hotel/Motel (Additional Tax)	SF3	3 %	
Use Tax	CL2	2 %					
Use Tax portion of single item over \$10,000	CL3	1.5 %					
Hotel/Motel (Additional Tax)	CL6	3 %					
<b>COTTONWOOD (F)</b>	CW	2.2 %	<b>YAV</b>				

(F) These cities tax food sales.

Table IV (Continued)

TY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
<b>JUGLAS (F)</b>			<b>COH</b>	<b>ST. JOHNS (F)</b>			<b>APA</b>
Privilege Tax	DL	2.5 %		Privilege Tax	SJ	2 %	
Use Tax	DL2	2.5 %		Use Tax	SJ2	2 %	
<b>DUNCAN (F)</b>	DC	2 %	<b>GRN</b>	Privilege Tax portion of single item over \$1,500	SJ4	1 %	
<b>EAGAR (F)</b>			<b>APA</b>	Use Tax portion of single item over \$1,500	SJ6	1 %	
Privilege Tax	EG	3 %		<b>SAN LUIS (F)</b>	SU	2.5 %	<b>YMA</b>
Use Tax	EG2	3 %		<b>SEDONA</b>			<b>YAV/COC</b>
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 %	
<b>EL MIRAGE (F)</b>			<b>MAR</b>	Contracts Pre 9/88	SE7	1 %	
Privilege Tax	EM	2 %		<b>SHOW LOW (F)</b>	SL	2 %	<b>NAV</b>
Hotel/Motel (Additional Tax)	EM1	2 %		<b>SIERRA VISTA (F)</b>			<b>COH</b>
<b>ELOY (F)</b>			<b>PNL</b>	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 %	
<b>FLORENCE (F)</b>			<b>PNL</b>	Jet Fuel	SR9	\$0.02/gal	
Privilege Tax	FL	2 %		<b>SNOWFLAKE (F)</b>	SN	2 %	<b>NAV</b>
Food	FL1	2 %		<b>SOMERTON (F)</b>			<b>YMA</b>
Hotel/Motel (Additional Tax)	FL3	2 %		Privilege Tax	SO	2.5 %	
<b>FREDONIA (F)</b>	FD	2 %	<b>COC</b>	Contracts Pre 7/94	SO9	2 %	
<b>GILA BEND (F)</b>			<b>MAR</b>	<b>SOUTH TUCSON (F)</b>	ST	2 %	<b>PMA</b>
Privilege Tax	GI	2.5 %		<b>SPRINGVILLE (F)</b>			<b>APA</b>
Privilege Tax portion of single item over \$1,200	GI4	1 %		Privilege Tax	SV	3 %	
Telecommunications	GI7	3 %		Use Tax	SV2	3 %	
<b>ALBERT (F)</b>	GB	1 %	<b>MAR</b>	Privilege Tax portion of single item over \$1,000	SV4	2 %	
<b>GLOBE (F)</b>			<b>GLA</b>	Use Tax portion of single item over \$1,000	SV6	2 %	
Privilege Tax	GL	1.5 %		<b>SUPERIOR</b>			<b>PNL</b>
Hotel/Motel (Additional Tax)	GL3	5 %		Privilege Tax	SI	2 %	
<b>GOODYEAR (F)</b>			<b>MAR</b>	Privilege Tax portion of single item over \$500	SI4	1 %	
Privilege Tax	GY	2 %		<b>SURPRISE (F)</b>			<b>MAR</b>
Jet Fuel	GY9	\$0.03/gal		Privilege Tax	SP	2 %	
<b>GUADALUPE (F)</b>	GU	2 %	<b>MAR</b>	Hotel/Motel Tax (Additional Tax)	SP1	1 %	
<b>HAYDEN (F)</b>			<b>GLA</b>	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 %		<b>TAYLOR (F)</b>	TL	1 %	<b>NAV</b>
Timbering & Other Extraction	HY9	0.25 %		<b>THATCHER (F)</b>			<b>GRA</b>
<b>HOLBROOK (F)</b>			<b>NAV</b>	Privilege Tax	TC	1 %	
Privilege Tax	HB	2 %		Hotel/Motel (Additional Tax)	TC3	3 %	
Use Tax	HB2	2 %		<b>TOLLESON (F)</b>			<b>MAR</b>
Hotel/Motel (Additional Tax)	HB3	2 %		Privilege Tax	TN	2 %	
<b>HUACHUCA CITY</b>	HC	1 %	<b>COH</b>	Hotel/Motel (Additional Tax)	TN1	2 %	
<b>JEROME</b>	JO	3 %	<b>YAV</b>	<b>TOMBSTONE</b>	TS	2 %	<b>COH</b>
<b>KEARNY (F)</b>			<b>PNL</b>	<b>WELLTON (F)</b>	WT	2.5 %	<b>YMA</b>
Privilege Tax	KN	2 %		<b>WICKENBURG (F)</b>	WB	1 %	<b>MAR</b>
Hotel/Motel (Additional Tax)	KN3	3 %		<b>WILLCOX (F)</b>	WC	2 %	<b>COH</b>
<b>KINGMAN</b>			<b>MOH</b>	<b>WINKELMAN (F)</b>	WM	2 %	<b>GLA</b>
Privilege Tax	KM	2 %		<b>WINSLOW (F)</b>			<b>NAV</b>
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 %	
<b>LAKE HAVASU CITY</b>			<b>MOH</b>	Hotel/Motel (Additional Tax)	WS3	2 %	
Privilege Tax	LH	2 %		Jet Fuel Sales Tax	WS9	\$0.03/gal	
Use Tax	LH2	2 %		<b>YOUNGTOWN</b>	YT	2 %	<b>MAR</b>
Privilege Tax portion of single item over \$2,500	LH4	1 %		<b>YUMA (F)</b>			<b>YMA</b>
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 %	