

LISTING OF SALES TAX RATES AND CODES

"UPDATED 09-01-88"

CITY CODES

CITY NAME	CODE	TAX RATE	CITY NAME	CODE	TAX RATE
APACHE JUNCTION (F)			GLENDALE (F)		
Util/Communication	AJ1	3%	Use Tax	GD1	1%
All Others	AJ	2%	Sales Tax	GD	1%
AVONDALE (F)			Hotel/Motel Tax	GD4	3%
Food	AD1	1%	Restaurant, Bar & Catering	GD3	2%
All Others	AD	1%	GLOBE (F)	GL	1%
BENSON (F)	BS	2%	GOODYEAR (F)	GY	2%
BISBEE (F)	BB	2%	GUADALUPE (F)	GU	2%
BUCKEYE (F)	BE	1%	HOLBROOK (F)		
BULLHEAD CITY			Use Tax	HB2	2%
Use Tax	BH2	1%	Sales Tax	HB	2%
Sales Tax	BH	1%	Hotel/Motel Tax	HB3	2%
CAMP VERDE			HUACHUCA CITY(F)	HC	1%
Use Tax	CE2	1%	JEROME		
Sales Tax	CE	1%	Restaurant, Bar & Hotel Sales	JO1	4%
Hotel/Motel Tax	CE3	1%	All Others	JO	2%
CAREFREE (F)	CA	1%	KEARNY (F)	KN	1%
CASA GRANDE (F)			KINGMAN		
Util/Communications	CG1	2%	Use Tax	KM2	1%
All Others	CG	1.5%	Portion of Single Sale over \$1,000	KM1	1%
CAVE CREEK (F)			All Others	KM	2%
Use Tax	CK2	1.5%	LAKE HAVASU CITY		
Utilities	CK1	1%	Use Tax	LH2	1%
All Others	CK	1.5%	Sales Tax	LH	1%
CHINO VALLEY (F)	CV	2%	LITCHFIELD PARK		
CLARKDALE (F)			Use Tax	LP2	2%
Hotel/Motel Tax	CD1	1%	Sales Tax	LP	2%
All Others	CD	1%	Hotel/Motel Tax	LP1	1%
CLIFTON (F)	CF	1%	MARANA		
COLORADO CITY			Use Tax	MA2	2%
Use Tax	CC2	1%	Util/Communication	MA1	2%
Sales Tax	CC	1%	All Others	MA	2%
Hotel/Motel Tax	CC1	2%	MIAMI (F)	MM	1%
COOLIDGE (F)			ORO VALLEY	OR	2%
Sales Tax Single Item Under \$10,000	CL	2%	PAGE (F)		
Sales Tax Single Item \$10,000 or More	CL1	1.5%	Use Tax	PG2	1%
Use Tax Single Item Under \$10,000	CL2	2%	Sales Tax	PG	1%
Use Tax Single Item \$10,000 or More	CL3	1.5%	Hotel/Motel Tax	PG1	1%
COTTONWOOD (F)			Restaurant, Bar & Catering Service	PG3	3%
Sales Tax	CW	2%	PARADISE VALLEY (F)		
Hotel/Motel Tax	CW1	2%	Hotel/Motel Tax	PV1	2%
Utilities	CW3	1%	Sales Tax	PV	1%
DOUGLAS (F)	DL	2%	PARKER		
DUNCAN (F)	DC	2%	Single Item \$2,500 or More	PK1	1%
EAGAR (F)			Hotel/Motel Tax	PK4	2%
Use Tax	EG2	2%	Utilities	PK3	3%
Sales Tax	EG	2%	All Others	PK	2%
EL MIRAGE (F)			PAYSON (F)	PS	2%
Sales Tax	EM	2%	PIMA (F)	PM	1%
Hotel/Motel Tax	EM1	2%	PINETOP- LAKESIDE (F)	PP	2.5%
ELOY (F)	EL	1.5%	PRESCOTT VALLEY (F)		
FLORENCE	FL	2%	Use Tax	PL2	2%
FREDONIA (F)	FD	2%	Sales Tax	PL	2%
GILA BEND (F)			SAFFORD (F)		
Single invoice over \$1,200	GI1	1%	Use Tax	SF2	1%
All Others	GI	2%	Sales Tax	SF	1%
GILBERT (F)	GB	1%	ST. JOHNS (F)	SJ	2%

-CONTINUED ON REVERSE SIDE-

CITY NAME	CODE	TAX RATE	CODE	TAXABLE ACTIVITIES	MULTIPLY	
					TOTAL RATE	TAXABLE AMOUNT BY:
SAN LUIS (F)	SU	2%	a,b 1	Transporting & Towing	5%	.05
SEDONA			a,b 2	Non-Metal Mining, Gas & Oil Production	3.125%	.03125
Use Tax	SE2	2%	a,b 4	Utilities	5%	.05
Sales Tax	SE	2%	a,b 5	Communications	5%	.05
Hotel/Motel Tax	SE1	3%	a,b 6	Railroads & Aircraft	5%	.05
SHOW LOW (F)	SL	2%	a,b 7-8	Private Car - Pipelines	5%	.05
SIERRA VISTA (F)	SR	1%	a,b 9	Publishing	5%	.05
SNOWFLAKE (F)	SN	2%	a,b 10	Printing	5%	.05
SOMERTON (F)	SO	2%	a,b 11	Restaurants & Bar	5%	.05
SOUTH TUCSON (F)	ST	2%	a,b 12	Amusements	5%	.05
SPRINGVILLE			a,b 13	Rentals of Real Property	5%	.05
Use Tax Single Item Under \$1000	SV2	3%	a,b 14	Rentals of Personal Property	5%	.05
Use Tax Portion of Single Item Over \$1000	SV4	2%	a,b 15	Contracting	5%	.05
Sales Tax Single Item Under \$1000	SV	3%	a,b 16	Feed Wholesale	.46875%	.0046875
Sales Tax Portion of Single Item Over \$1000	SV3	2%	a,b 17	Retail	5%	.05
SUPERIOR	SI	1%	a 19	Severance: Metaliferous Mining	2.5%	.025
SURPRISE (F)			a 20	Severance: Timbering	1.5%	.015
Sales Tax	SP	1%	a 24	Pre-5/83 Contracting	4%	.04
Hotel/Motel Tax	SP1	1%	a,b 25	Hotel-Motel	5.5%	.055
Restaurant & Bar	SP3	2%	a,b 26	Pre-7/74 Contracting	3.75%	.0375
TAYLOR	TL	1%	27	Agriculture Exemption	1%	.01
THATCHER (F)	TC	1%	28	Rental Occupancy Tax	3%	.03
TOLLESON (F)			29	Use Tax	5%	.05
Sales Tax	TN	2%	30	Use Inventory Tax	5%	.05
Hotel/Motel Tax	TN1	2%	31	911 Emergency Telephone	1.25%	.0125
TOMBSTONE	TS	2%	33	Telecommunication Devices	.4%	.004
WELLTON (F)	WT	2%	a 34	Pre-10/85 Contracting	5%	.05
WICKENBURG (F)	WB	1%	a,c 35	Pre-11/86 Contracting	5%	.05
WILLCOX (F)						
Food	WC1	1%				
All Others	WC	2%				
WILLIAMS (F)						
Portion of Single Sale Over \$1,000	WL1	2%				
All Others	WL	3%				
WINKLEMAN (F)	WM	2%				
WINSLOW (F)						
Portion of Single Sale Over \$1000	WS1	1%				
All Others	WS	2%				
Hotel/Motel Tax	WS3	2%				
YOUNGTOWN	YT	1%				
YUMA (F)	YM	1%				

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.

SPECIAL TAX CODES

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

NOTE: (F) FOOD - TAXABLE

FOR INFORMATION ON NON-PROGRAM CITIES CALL AREA CODE (602):

Phoenix.....262-6785	Peoria.....979-3720
Mesa.....834-2316	Flagstaff.....774-5281
Tempe.....731-8327	Prescott.....445-3500
Chandler.....786-2272	Tucson.....791-4080
Scottsdale.....994-2446	Nogales.....287-6571
Patagonia394-2229	

**NOTE:
ALL TAX RATES ARE
SUBJECT TO CHANGE**

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		

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