

**ARIZONA STATE, COUNTY AND CITY
TRANSACTION PRIVILEGE (SALES) TAX RATE TABLES
EFFECTIVE OCTOBER 1, 1990**

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. 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							
Class Codes	TAXABLE ACTIVITIES	Apache	Cochise	Gila	Graham	Maricopa	Pinal	Yuma	All Other Counties
1	Transporting	5.5	5.5	6	5.5	5.5	6	6	5
2	Mining - Non-Metal	3.437	3.437	3.75	3.437	3.437	3.75	3.75	3.125
4	Utilities	5.5	5.5	6	5.5	5.5	6	6	5
5	Communications	5.5	5.5	6	5.5	5.5	6	6	5
6	Railroad, Air	5.5	5.5	6	5.5	5.5	6	6	5
7-8	Private Car - Pipeline	5.5	5.5	6	5.5	5.5	6	6	5
9	Publication	5.5	5.5	6	5.5	5.5	6	6	5
10	Job Printing	5.5	5.5	6	5.5	5.5	6	6	5
11	Restaurants & Bars	5.5	5.5	6	5.5	5.5	6	6	5
12	Amusement	5.5	5.5	6	5.5	5.5	6	6	5
13	Commercial Lease	5.5	5.5	6	5.5	5.5	6	6	5
14	Personal Property Rental	5.5	5.5	6	5.5	5.5	6	6	5
15	Contracting - Prime**	5.5	5.5	6	5.5	5.5	6	6	5
16	Animal Feed	0.516	0.516	0.562	0.516	0.516	0.562	0.562	0.469
17	Retail	5.5	5.5	6	5.5	5.5	6	6	5
19	Severance - Metalliferous Mining	2.5	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	1.5
25	Transient Lodging	6.05	6.05	6.6	6.05	6.05	6.6	6.6	5.5
28	Rental Occupancy Tax	3	3	3	3	3	3	3	3
29	Use Tax • Out-of-State Purchases	5	5	5	5	5	5	5	5
30	Use Tax • From Inventory	5	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	1.25
33	Telecommunication's Devices	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
37	Contracting - Owner Builder	5.5	5.5	6	5.5	5.5	6	6	5
41	Municipal Water *	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65

* Rate is cents per 1000 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.

Table II

10-1-90

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	* Statewide	SWD

* Use for Municipal Water tax only.

Table III

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

Chandler	786-2272	Peoria	979-3720
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

Table IV

PROGRAM CITIES
ARIZONA CITY SALES TAX RATES AND CODES

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL	CHINO VALLEY (F)	CV	2%	YAV
Util/Communications	AJ1	3%		CLARKDALE (F)			YAV
All Others	AJ	2%		Hotel/Motel Tax	CD1	1%	
Sales Tax Portion of single item over \$2,000	AJ4	1%		All Others	CD	2%	
AVONDALE (F)			MAR	CLIFTON (F)	CF	1%	GRN
Hotel/Motel Tax	AD3	2%		COLORADO CITY			MOH
Food	AD1	1%		Use Tax	CC2	1%	
All Others	AD	1%		Sales Tax	CC	1%	
BENSON (F)			COH	Hotel/Motel Tax	CC1	2%	
Hotel/Motel Tax	BS1	2%		COOLIDGE (F)			PNL
All Others	BS	2%		Sales tax single item under \$10,000	CL	2%	
BISBEE (F)			COH	Sales tax single item \$10,000 or more	CL1	1.5%	
Sales Tax	BB	2%		Use tax single item under \$10,000	CL2	2%	
Hotel/Motel Tax	BB3	2.5%		Use tax single item \$10,000 or more	CL3	1.5%	
BUCKEYE (F)	BE	1%	MAR	COTTONWOOD (F)	CW	2%	YAV
BULLHEAD CITY			MOH	DOUGLAS (F)	DL	2%	COH
Use Tax	BH2	2%		DUNCAN (F)	DC	2%	GRN
Sales Tax	BH	2%		EAGAR (F)			APA
CAMP VERDE			YAV	Sales Tax	EG	2%	
Use Tax	CE2	1%		Use Tax	EG2	2%	
Sales Tax	CE	1%		Hotel/Motel Tax	EG3	2%	
Hotel/Motel Tax	CE3	1%		EL MIRAGE (F)			MAR
CAREFREE (F)	CA	1%	MAR	Sales Tax	EM	2%	
CASA GRANDE (F)			PNL	Hotel/Motel Tax	EM1	2%	
Util/Communications	CG1	2%		ELOY (F)			PNL
All Others	CG	1.5%		Sales Tax	EL	2%	
CAVE CREEK (F)			MAR	Hotel/Motel Tax	EL3	2%	
Use Tax	CK2	1.5%		Restaurant & Bar	EL9	4%	
Utilities	CK1	3%		FLORENCE (F)			PNL
All Others	CK	1.5%		All Others	FL	2%	
				Food	FL1	2%	

(F) These cities tax food sales.

Table IV (Continued)

10-1-90

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
SEDONIA (F)	FD	2%	COC	PIMA (F)	PM	1%	GLA
GILA BEND (F)			MAR	PINETOP - LAKESIDE (F)	PP	2.5%	NA
Single invoice over \$1,200	GI1	1%		PRESCOTT VALLEY (F)			YMA
All Others	GI	2%		Sales Tax	PL	2%	
GILBERT (F)	GB	1%	MAR	Use Tax	PL2	2%	
GLOBE (F)	GL	1%	GLA	Hotel/Motel Tax	PL3	2%	
GOODYEAR (F)	GY	2%	MAR	QUARTZSITE			LA
GUADALUPE (F)	GU	2%	MAR	Sales Tax	QZ	1%	
HOLBROOK			NAV	Use Tax	QZ2	1%	
Use Tax	HB2	2%		SAFFORD (F)			GL
Sales Tax	HB	2%		Use Tax	SF2	1%	
Hotel/Motel Tax	HB3	2%		Sales Tax	SF	1%	
HUACHUCA CITY	HC	1%	COH	ST. JOHNS (F)			AF
JEROME			YAV	Single item \$1,500 or more	SJ1	1%	
Restaurant, Bar & Hotel Sales	JO1	4%		All Others	SJ	2%	
All Others	JO	2%		SAN LUIS (F)	SU	2%	YMA
KEARNY (F)			PNL	SEDONA			YMA
Sales Tax	KN	1%		Use Tax	SE2	2%	
Hotel/Motel Tax	KN3	3%		Sales Tax	SE	2%	
KINGMAN			MOH	Hotel/Motel Tax	SE1	3%	
Use Tax	KM2	1%		SHOW LOW (F)	SL	2%	NA
Portion of single sale over \$1,000	KM1	1%		SIERRA VISTA (F)	SR	1.2%	CC
Hotel/Motel Tax	KM3	2%		SNOWFLAKE (F)	SN	2%	NA
All Others	KM	2%		SOMERTON (F)	SO	2%	YMA
LAKE HAVASU CITY			MOH	SOUTH TUCSON (F)	ST	2%	PI
Sales tax single item \$2,500 or less	LH	2%		SPRINGERVILLE (F)			AF
Use tax single item \$2,500 or less	LH2	2%		Sales Tax	SV	2%	
Sales tax portion of single item over \$2,500	LH4	1%		Use Tax	SV2	2%	
Contracting Pre - 7/90	LH5	1%		SUPERIOR	SI	1%	PN
Use tax portion of single item over \$2,500	LH6	1%		SURPRISE (F)			MA
LITCHFIELD PARK			MAR	Sales Tax	SP	2%	
Use Tax	LP2	2%		Hotel/Motel Tax	SP1	1%	
Sales Tax	LP	2%		Food Tax	SP2	1%	
Hotel/Motel Tax	LP1	1%		Restaurant & Bar	SP3	3%	
MARANA			PMA	TAYLOR	TL	1%	NA
Use Tax	MA2	2%		THATCHER (F)	TC	1%	GR
Util/Communication	MA1	2%		TOLLESON (F)			MA
All Others	MA	2%		Sales Tax	TN	2%	
MIAMI (F)	MM	1%	GLA	Hotel/Motel Tax	TN1	2%	
ORO VALLEY			PMA	TOMBSTONE	TS	2%	CC
Sales Tax	OR	2%		WELLTON (F)	WT	2%	YMA
Hotel/Motel Tax	OR3	1%		WICKENBURG (F)	WB	1%	MA
PAGE (F)			COC	WILLCOX (F)			CC
Use Tax	PG2	1%		Food	WC1	1%	
Sales Tax	PG	1%		All Others	WC	2%	
Hotel/Motel Tax	PG1	2%		WILLIAMS (F)			CC
Restaurant, Bar & Catering Service	PG3	3%		Portion of single sale over \$1,000	WL1	2%	
PARADISE VALLEY (F)			MAR	Hotel/Motel Tax	WL3	4.25%	
Hotel/Motel Tax	PV1	2%		All Others	WL	3%	
Sales Tax	PV	1%		WINKELMAN (F)	WM	2%	GL
PARKER			LAP	WINSLOW (F)			NA
Single item \$2,500 or more	PK1	1%		Portion of single sale over \$1,000	WS1	1%	
Hotel/Motel Tax	PK4	2%		All Others	WS	2%	
Utilities	PK3	3%		Hotel/Motel Tax	WS3	2%	
All Others	PK	2%		YOUNGTOWN	YT	1%	MA
PAYSON (F)	PS	2%	GLA	YUMA (F)	YM	1%	YMA