

**ARIZONA STATE, COUNTY AND CITY
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES
EFFECTIVE JANUARY 1, 1997**

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 I also includes accounting credit rates for applicable classifications on STATE TAX ONLY.

Table II 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 III contains *county identification codes* which must be used on the tax return (Form TPT-1) in the column marked Region Code.

Table IV 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 I		TAX RATES FOR SALES IN THESE COUNTIES							Accounting Credit Rate (STATE TAX ONLY)
		La Paz and Yuma	Maricopa	Mohave	Pima	Gila and Pinal	All Other Counties		
Business Class	TAXABLE ACTIVITIES								
1	Transporting	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
2	Mining - Non Metal	3.75 %	3.593 %	3.125 %	3.125 %	3.75 %	3.437 %	0.031 %	
4	Utilities	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
5	Communications	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
6	Railroad, Air	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
7-8	Private Car - Pipeline	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
9	Publication	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
10	Job Printing	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
11	Restaurants & Bars	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
12	Amusement	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
13	Commercial Lease	1.2 %	1.75 %	1 %	1 %	1.6 %	1.1 %	0.010 %	
14	Personal Property Rental	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
15	Contracting - Prime ^a	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
17	Retail	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
19	Severance - Metalliferous Mining	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	0.025 %	
21	Severance - Timbering Ponderosa ^b	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$0.213	
22	Severance - Timbering Other ^c	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$0.151	
25	Transient Lodging ^d	6.6 %	6.325 %	5.5 %	5.5 %	6.6 %	6.05 %	0.055 %	
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %	N/A	
29	Use Tax Purchases	5 %	5 %	5 %	5 %	5 %	5 %	N/A	
30	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	5 %	N/A	
31	911 Emergency Telephone	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	N/A	
33	Telecommunications Devices	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %	N/A	
37	Contracting - Owner Builder	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
41	Municipal Water ^e	0.65	0.65	0.65	0.65	0.65	0.65	N/A	
47	Membership Camping	6 %	5 %	5 %	5 %	5.5 %	5.5 %	0.050 %	
49	Jet Fuel Tax ^f	3.66	3.507	3.05	3.05	3.66	3.355	N/A	
51	Jet Fuel Use Tax ^f	3.05	3.05	3.05	3.05	3.05	3.05	N/A	
53/55	Rental Car Surcharge ^g	N/A	\$2.50	N/A	\$3.50	N/A	N/A	N/A	
56	Jet Fuel Tax > 10 Mil Gallons ^f	0	.457	0	0	.305	0	N/A	

- a 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.
- b \$2.13 per thousand board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0213 per thousand board feet.
- c \$1.51 per thousand board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0151 per thousand board feet.
- d Unincorporated areas of Pima County add 2%.
- e Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus \$.65.
- f Rate is cents per gallon.
- g Class 53 is for Maricopa filers and Class 55 is for Pima filers.

**Table II
PROGRAM CITIES
ARIZONA CITY PRIVILEGE AND OTHER TAX RATES AND CODES
EFFECTIVE JANUARY 1, 1997**

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COU
APACHE JUNCTION (F)			PNL	COLORADO CITY			MC
Privilege Tax	AJ	2 %		Privilege Tax	CC	2 %	
Util/Communications	AJ1	3 %		Use Tax	CC2	2 %	
Hotel/Motel (Additional Tax)	AJ3	2 %		Hotel/Motel (Additional Tax)	CC3	2 %	
Privilege Tax portion of single item over \$2,000	AJ4	1 %					
BENSON (F)			COH	COOLIDGE (F)			PNL
Privilege Tax	BS	2 %		Privilege Tax	CL	2 %	
Hotel/Motel (Additional Tax)	BS1	2 %		Privilege 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 (Additional Tax)	CL6	3 %	
BISBEE (F)			COH	COTTONWOOD (F)	CW	2.2 %	YAV
Privilege Tax	BB	2 %		DOUGLAS (F)			COF
Hotel/Motel (Additional Tax)	BB3	2.5 %		Privilege Tax	DL	2.5 %	
				Use Tax	DL2	2.5 %	
BUCKEYE (F)			MAR	DUNCAN (F)	DC	2 %	GRN
Privilege Tax	BE	2 %		EAGAR (F)			APA
Telecommunications	BE7	4 %		Privilege Tax	EG	3 %	
Contracts Pre 3/96	BE9	1 %		Use Tax	EG2	3 %	
				Hotel/Motel (Additional Tax)	EG3	3 %	
BULLHEAD CITY			MOH	Privilege Tax portion of single item over \$1000	EG4	2 %	
Privilege Tax	BH	2 %		Use Tax portion of single item over \$1000	EG6	2 %	
Use Tax	BH2	2 %					
Jet Fuel Use Tax	BH8	\$.03/gal		EL MIRAGE (F)			
Jet Fuel	BH9	\$.03/gal		Privilege Tax	EM	2 %	
				Hotel/Motel (Additional Tax)	EM1	2 %	
CAMP VERDE			YAV	ELOY (F)			PNL
Privilege Tax	CE	1 %		Privilege Tax	EL	2 %	
Use Tax	CE2	1 %		Hotel/Motel (Additional Tax)	EL3	2 %	
Hotel/Motel (Additional Tax)	CE3	3 %		Restaurant/Bar	EL9	4 %	
CAREFREE (F)			MAR	FLORENCE (F)			PNL
Privilege Tax	CA	1 %		Privilege Tax	FL	2 %	
Hotel/Motel (Additional Tax)	CA3	3 %		Food	FL1	2 %	
Restaurant/Bar	CA4	2 %		Hotel/Motel (Additional Tax)	FL3	2 %	
CASA GRANDE (F)			PNL	FOUNTAIN HILLS (F)			MAR
Privilege Tax (including tax portion of sale of single item over \$5,000).	CG	1.5 %		Privilege Tax	FH	1.2 %	
Util/Communications	CG1	2 %		Use Tax	FH2	1.2 %	
Hotel/Motel (Additional Tax)	CG3	2 %		Metalliferous Mining	FH5	0.1 %	
Restaurant/Bar	CG4	3.8 %		FREDONIA (F)	FD	2 %	COC
Sewer Tax (NOTE: Except for sales of single items over \$5,000. All taxpayers reporting Class CG must also report Class CG8).	CG8	0.3 %		GILA BEND (F)			MAR
				Privilege Tax	GI	2.5 %	
CAVE CREEK (F)			MAR	Privilege Tax portion of single item over \$1,200	GI4	1 %	
Privilege Tax	CK	1.5 %		Telecommunications	GI7	3 %	
Utilities	CK1	3 %		GILBERT (F)			MAR
Use Tax	CK2	1.5 %		Privilege Tax	GB	1 %	
Hotel/Motel (Additional Tax)	CK3	4 %		Hotel/Motel (Additional Tax)	GB3	3 %	
CHINO VALLEY (F)	CV	2 %	YAV	GLOBE (F)			GLA
CLARKDALE (F)			YAV	Privilege Tax	GL	1.5 %	
Privilege Tax	CD	2.25 %		Hotel/Motel (Additional Tax)	GL3	5 %	
Hotel/Motel (Additional Tax)	CD1	2 %		GOODYEAR (F)			MAR
Contracts Pre 7/94	CD9	2 %		Privilege Tax	GY	2 %	
CLIFTON (F)	CF	2 %	GRN	Privilege Tax for single item over \$2,000	GY4	1.2 %	
				Jet Fuel	GY9	\$.03/gal	
				GUADALUPE (F)	GU	2 %	MAR

(F) These cities tax food sales.

Table II (Continued)

Revised 1/1/97

TY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
ADEN (F)			GLA	PAYSON (F)	PS	2 %	GLA
Privilege Tax	HY	1 %		PIMA (F)	PM	1 %	GRA
Use Tax	HY2	1 %		PINETOP - LAKESIDE (F)	PP	2.5 %	NAV
Metalliferous Mining	HY5	0.1 %		PRESCOTT VALLEY (F)			YAV
Timbering & Other Extraction	HY9	0.1 %		Privilege Tax	PL	2 %	
HOLBROOK (F)			NAV	Use Tax	PL2	2 %	
Privilege Tax	HB	2 %		Hotel/Motel (Additional Tax)	PL3	2 %	
Use Tax	HB2	2 %		QUARTZSITE			LAP
Hotel/Motel (Additional Tax)	HB3	2 %		Privilege Tax	QZ	2 %	
HUACHUCA CITY	HC	1 %	COH	Use Tax	QZ2	2 %	
JEROME	JO	3 %	YAV	Privilege Tax portion of single item over \$10,000	QZ4	1 %	
KEARNY (F)			PNL	Metalliferous Mining	QZ5	0.1 %	
Privilege Tax	KN	2 %		Use Tax portion of single item over \$10,000	QZ6	1 %	
Hotel/Motel (Additional Tax)	KN3	3 %		Contracts Pre 11/94	QZ7	1 %	
KINGMAN			MOH	QUEEN CREEK (F)			MAR/
Privilege Tax	KM	2 %		Privilege Tax/Use Tax	QC	1 %	
Use Tax	KM2	2 %		Hotel/Motel (Additional Tax)	QC3	1 %	
Hotel/Motel (Additional Tax)	KM3	2 %		SAFFORD (F)			GRA
LAKE HAVASU CITY			MOH	Privilege Tax	SF	2 %	
Privilege Tax	LH	2 %		Use Tax	SF2	2 %	
Use Tax	LH2	2 %		Hotel/Motel (Additional Tax)	SF3	3 %	
Restaurant/Bar (Additional Tax)	LH3	1 %		Privilege Tax for single item over \$5,000	SF4	1 %	
Jet Fuel	LH7	\$.03/gal		Use Tax for single item over \$5,000	SF6	1 %	
Jet Fuel Use Tax	LH8	\$.03/gal		SAHUARITA			PMA
LITCHFIELD PARK (F)			MAR	Privilege Tax	SA	1 %	
Privilege Tax	LP	2 %		Hotel/Motel (Additional Tax)	SA3	2 %	
Hotel/Motel (Additional Tax)	LP1	1 %		ST. JOHNS (F)			APA
Use Tax	LP2	2 %		Privilege Tax	SJ	2 %	
MIMOTH			PNL	Use Tax	SJ2	2 %	
Privilege Tax	MH	2 %		Privilege Tax portion of single item over \$1,500	SJ4	1 %	
Use Tax	MH2	2 %		Use Tax portion of single item over \$1,500	SJ6	1 %	
MARANA			PMA	SAN LUIS (F)			YM
Privilege Tax	MA	2 %		Privilege Tax	SU	2.5 %	
Telecommunications	MA1	4 %		Use Tax	SU2	2.5 %	
Use Tax	MA2	2 %		SEDONA			YA
Hotel/Motel (Additional Tax)	MA3	3 %		Privilege Tax	SE	3 %	
Utilities	MA4	4 %		Hotel/Motel (Additional Tax)	SE1	3 %	
MIAMI (F)	MM	1.5 %	GLA	Use Tax	SE2	3 %	
ORO VALLEY			PMA	Contracts Pre 10/96	SE3	2 %	
Privilege Tax	OR	2 %		SHOW LOW (F)	SL	2 %	NA
Hotel/Motel (Additional Tax)	OR3	1 %		SIERRA VISTA (F)			CC
Rental Real Property	OR9	2 %		Privilege Tax	SR	1.5 %	
PAGE (F)			COC	Rental of Real Property	SR1	.4 %	
Privilege Tax	PG	2 %		Utilities/Telecommunications	SR8	2 %	
Hotel/Motel (Additional Tax)	PG1	2 %		Jet Fuel	SR9	\$0.02/gal	
Use Tax	PG2	2 %		SNOWFLAKE (F)	SN	2 %	N/
Restaurant/Bar	PG3	4 %		SOMERTON (F)			YI
Privilege Tax for single item over \$3,000	PG4	1 %		Privilege Tax	SO	2.5 %	
Use Tax for single item over \$3,000	PG6	1 %		Contracts Pre 7/94	SO9	2 %	
PARADISE VALLEY (F)			MAR	SOUTH TUCSON (F)			P
Privilege Tax	PV	1.2 %		Privilege Tax	ST	2.5 %	
Hotel/Motel (Additional Tax)	PV1	3 %		Contracts Pre 11/95	ST7	2 %	
PARKER			LAP	Restaurant/Bar	ST9	3.5 %	
Privilege Tax	PK	2 %					
Privilege Tax portion of single item over \$2,500	PK1	1 %					
Utilities	PK3	3 %					
Hotel/Motel (Additional Tax)	PK4	2 %					

(F) These cities tax food sales.

Table II (Continued)

Revised 1/1/97

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
SPRINGVILLE (F)			APA	WELLTON (F)	WT	2.5 %	YMA
Privilege Tax	SV	3 %		WICKENBURG (F)	WB	1 %	MA
Hotel/Motel (Additional Tax)	SV1	1 %		WILLCOX (F)	WC	2 %	CO
Privilege Tax portion of single item over \$1,000	SV4	2 %		WILLIAMS (F)			CO
SUPERIOR			PNL	Privilege Tax	WL	3 %	
Privilege Tax	SI	2 %		Privilege Tax portion of single item over \$1,000	WL1	2 %	
Privilege Tax portion of single item over \$500	SI4	1 %		Hotel/Motel Tax (not in addition to WL)	WL3	4.25 %	
SURPRISE (F)			MAR	Restaurant/Bar	WL9	4.25 %	
Privilege Tax	SP	2 %		WINKELMAN (F)			GLA
Hotel/Motel (Additional Tax)	SP1	1 %		Privilege Tax	WM	2.5 %	
Food Tax	SP2	1 %		Contracts Pre 1/95	WM9	2 %	
Restaurant/Bar	SP3	3 %		WINSLOW (F)			NAV
Privilege Tax for single item over \$5,000	SP4	1 %		Privilege Tax	WS	3 %	
TAYLOR (F)	TL	2 %	NAV	Privilege Tax portion of single item over \$1,000	WS1	1 %	
THATCHER (F)			GRA	Hotel/Motel (Additional Tax)	WS3	2 %	
Privilege Tax	TC	2 %		Jet Fuel	WS9	\$.03/gal	
Hotel/Motel (Additional Tax)	TC3	3 %		YOUNGTOWN			MAR
Privilege Tax for single item over \$5,000	TC4	1 %		Privilege Tax	YT	2 %	
TOLLESON (F)			MAR	Hotel/Motel (Additional Tax)	YT3	2 %	
Privilege Tax	TN	2 %		YUMA (F)			YMA
Hotel/Motel (Additional Tax)	TN1	2 %		Privilege Tax	YM	1.7 %	
TOMBSTONE			COH	Contracts Pre 3/95	YM5	1.5 %	
Privilege Tax	TS	2.5 %		Contracts Pre 3/94	YM7	1 %	
Hotel/Motel (Additional Tax)	TS1	3 %					
Contracts Pre 1/96	TS7	2 %					

(F) These cities tax food sales.

Table III

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 IV

NON-PROGRAM CITIES
FOR INFORMATION CALL

Avondale	(602) 925-0018	Peoria	(602) 412-7156
Chandler	(602) 786-2270	Phoenix	(602) 262-6785
Flagstaff	(520) 774-5281	Prescott	(520) 445-3500
Glendale	(602) 930-3190	Scottsdale	(602) 994-2400
Mesa	(602) 644-2316	Tempe	(602) 350-8327
Nogales	(520) 287-6571	Tucson	(520) 791-4080
Patagonia	(520) 394-2229		