

LISTING OF SALES TAX RATES AND CODES

"UPDATED 4-05-89"

CITY NAME	CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL
Util/Communications	AJ1	3%	
All Others	AJ	2%	
AVONDALE (F)			MAR
Food	AD1	1%	
All Others	AD	1%	
BENSON (F)	BS	2%	COH
BISBEE (F)	BB	2%	COH
BUCKEYE (F)	BE	1%	MAR
BULLHEAD CITY			MOH
Use Tax	BH2	1%	
Sales Tax	BH	1%	
CAMP VERDE			YAV
Use Tax	CE2	1%	
Sales Tax	CE	1%	
Hotel/Motel Tax	CE3	1%	
CAREFREE (F)	CA	1%	MAR
CASA GRANDE (F)			PNL
Util/Communications	CG1	2%	
All Others	CG	1.5%	
CAVE CREEK (F)			MAR
Use Tax	CK2	1.5%	
Utilities	CK1	3%	
All Others	CK	1.5%	
CHINO VALLEY (F)	CV	2%	YAV
CLARKDALE (F)			YAV
Hotel/Motel Tax	CD1	1%	
All Others	CD	1%	
CLIFTON (F)	CF	1%	GRN
COLORADO CITY			MOH
Use Tax	CC2	1%	
Sales Tax	CC	1%	
Hotel/Motel Tax	CC1	2%	
COOLIDGE (F)			PNL
Sales tax single item under \$10,000	CL	2%	
Sales tax single item \$10,000 or more	CL1	1.5%	
Use tax single item under \$10,000	CL2	2%	
Use tax single item \$10,000 or more	CL3	1.5%	
COTTONWOOD (F)			YAV
Sales Tax	CW	2%	
Hotel/Motel Tax	CW1	2%	
Utilities	CW3	1%	
DOUGLAS (F)	DL	2%	COH
DUNCAN (F)	DC	2%	GRN
EAGAR (F)			APA
Use Tax	EG2	2%	
Sales Tax	EG	2%	
EL MIRAGE (F)			MAR
Sales Tax	EM	2%	
Hotel/Motel Tax	EM1	2%	
ELOY (F)			PNL
Sales Tax	EL	1.5%	
Hotel/Motel Tax	EL3	2%	
FLORENCE	FL	2%	PNL
FREDONIA (F)	FD	2%	COC
GILA BEND (F)			MAR
Single invoice over \$1,200	GI1	1%	
All Others	GI	2%	
GILBERT (F)	GB	1%	MAR
GLOBE (F)	GL	1%	GLA
GOODYEAR (F)	GY	2%	MAR
GUADALUPE (F)	GU	2%	MAR
HOLBROOK (F)			NAV
Use Tax	HB2	2%	
Sales Tax	HB	2%	
Hotel/Motel Tax	HB3	2%	

CITY NAME	CODE	TAX RATE	C
HUACHUCA CITY	HC	1%	
JEROME			
Restaurant, Bar & Hotel Sales	JO1	4%	
All Others	JO	2%	
KEARNY (F)	KN	1%	
KINGMAN			
Use Tax	KM2	1%	
Portion of single sale over \$1,000	KM1	1%	
All Others	KM	2%	
LAKE HAVASU CITY			
Use Tax	LH2	1%	
Sales Tax	LH	1%	
LITCHFIELD PARK			
Use Tax	LP2	2%	
Sales Tax	LP	2%	
Hotel/Motel Tax	LP1	1%	
MARANA			
Use Tax	MA2	2%	
Util/Communication	MA1	2%	
All Others	MA	2%	
MIAMI (F)	MM	1%	
ORO VALLEY	OR	2%	
PAGE (F)			
Use Tax	PG2	1%	
Sales Tax	PG	1%	
Hotel/Motel Tax	PG1	2%	
Restaurant, Bar & Catering Service	PG3	3%	
PARADISE VALLEY (F)			
Hotel/Motel Tax	PV1	2%	
Sales Tax	PV	1%	
PARKER			
Single item \$2,500 or more	PK1	1%	
Hotel/Motel Tax	PK4	2%	
Utilities	PK3	3%	
All Others	PK	2%	
PAYSON (F)	PS	2%	
PIMA (F)	PM	1%	
PINETOP - LAKESIDE (F)	PP	2.5%	
PRESCOTT VALLEY (F)			
Use Tax	PL2	2%	
Sales Tax	PL	2%	
SAFFORD (F)			
Use Tax	SF2	1%	
Sales Tax	SF	1%	
ST. JOHNS (F)			
Single item \$1,500 or more	SJ1	1%	
All Others	SJ	2%	
SAN LUIS (F)	SU	2%	
SEDONA			
Use Tax	SE2	2%	
Sales Tax	SE	2%	
Hotel/Motel	SE1	3%	
Pre-9-1-88 Contracting	SE7	1%	
SHOWLOW (F)	SL	2%	
SIERRA VISTA (F)	SV	1%	
SNOWFLAKE (F)	SN	2%	
SOMERTON (F)	SO	2%	
SOUTH TUCSON (F)	ST	2%	
SPRINGVILLE (F)			
Use Tax single item under \$1,000	SV2	3%	
Use Tax portion of single item over \$1,000	SV4	2%	
Sales Tax single item under \$1,000	SV	3%	
Sales Tax portion of single item over \$1,000	SV3	2%	

CONTINUED ON REVERSE SIDE

CITY NAME	CODE	TAX RATE	COUNTY
SUPERIOR	SI	1%	PNL
SURPRISE (F)			MAH
Sales Tax	SP	1%	
Hotel/Motel Tax	SP1	1%	
Restaurant & Bar	SP3	2%	
TAYLOR	IL	1%	NAV
THAYER (F)	TC	1%	GRA
TOLLESON (F)			MAR
Sales Tax	TN	2%	
Hotel/Motel Tax	TN1	2%	
TOMBSTONE	TS	2%	COH
WELLTON (F)	WT	2%	YMA
WICKENBURG (F)	W3	1%	MAR
WILLCOX (F)			COH
Food	WCI	1%	
All Others	WC	2%	
WILLIAMS (F)			COC
Portion of single sale over \$1,000	WL1	2%	
All Others	WL	3%	
WINKLEMAN (F)	WM	2%	GLA
WINSLOW (F)			NAV
Portion of single sale over \$1,000	WS1	1%	
All Others	WS	2%	
Hotel/Motel Tax	WS3	2%	
YOUNGTOWN	YT	1%	MAR
YUMA (F)	YM	1%	YMA

NOTE: (F) FOOD - TAXABLE - CITY HOTEL/MOTEL TAX IS IN ADDITION TO CITY SALES TAX.

SPECIAL TAX CODES

CODE	TAX TYPE	TAX RATE	EFFECTIVE DATE
PH	Pima County Hotel/Motel Tax	1%	01-01-87
68	Maricopa County Transportation Tax	.	01-01-86
69	Yuma County Tax	.	10-01-87
72	Pinal County Transportation Tax	.	01-01-87

*County Tax Rate = 10% of State Rate for Class.

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		

CODE	TAXABLE ACTIVITIES	STATE TAX RATE	MULTIPLY TAXABLE AMOUNT BY
a,b 1	Transporting & Towing	5%	.05
ab 2	Non-Metal Mining, Gas & Oil Production	3.125%	.03125
ab 4	Utilities	5%	.05
ab 5	Communications	5%	.05
ab 6	Railroads & Aircraft	5%	.05
ab 7a	Private Car - Pipelines	5%	.05
ab 9	Publishing	5%	.05
ab 10	Printing	5%	.05
ab 11	Restaurant & Bar	5%	.05
ab 12	Amusements	5%	.05
ab 13	Rentals of Real Property	5%	.05
ab 14	Rental of Personal Property	5%	.05
ab 15	Contracting	5%	.05
ab 16	Food Wholesale	4.6875%	.00468
ab 17	Retail	5%	.05
a 19	Severance: Metalliferous Mining	2.5%	.025
a 20	Severance: Timbering	1.5%	.015
a 24	Pre-5/83 Contracting	4%	.04
ab 25	Hotel/Motel	5.5%	.055
ab 26	Pre-7/74 Contracting	3.75%	.0375
	28 Rental Occupancy Tax	3%	.03
	29 Use Tax - Out of State Purchases	5%	.05
	30 Use Tax - From Inventory	5%	.05
	31 911 Emergency Telephone	1.25%	.0125
	33 Telecommunication Devices	4%	.04
a 34	Pre-10/85 Contracting	5%	.05
ac 35	Pre-11/86 Contracting	5%	.05

a = These classes are subject to the accounting allowance. (Currently \$500 per Business Entity)

b = These classes are subject to County Tax.

c = This class is for Pinal County contracts which are not subject to the Pinal County Transportation Tax.

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

Phoenix	262-6785
Mesa	834-2310
Tempe	731-8327
Chandler	786-2272
Scottsdale	994-2446
Patagonia	394-2229
Peoria	979-3720
Flagstaff	774-5281
Prescott	445-3500
Tucson	791-4080
Nogales	287-6571

NOTE: ALL TAX RATES ARE SUBJECT TO CHANGE