

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

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 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	Coconino	All Other Counties		
Business Class	TAXABLE ACTIVITIES									
1	Transporting	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
2	Mining - Non Metal	3.75 %	3.593 %	3.125 %	3.125 %	3.75 %	3.625 %	3.437 %	0.031 %	
4	Utilities	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
5	Communications	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
6	Railroad, Air	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
7-8	Private Car - Pipeline	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
9	Publication	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
10	Job Printing	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
11	Restaurants & Bars	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
12	Amusement	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
13	Commercial Lease	0 %	0.75 %	0 %	0 %	0.5 %	0 %	0 %	0 %	
14	Personal Property Rental	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
15	Contracting - Prime ^a	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
17	Retail	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
19	Severance - Metalliferous Mining	2.5 %	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	\$2.13	\$0.0213	
22	Severance - Timbering Other ^c	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$0.0151	
23	Recreational Vehicle Surcharge ^h	\$0	\$0	\$0	\$0.50	\$0	\$0	\$0	N/A	
25	Transient Lodging ^d	6.6 %	6.325 %	5.5 %	5.5 %	6.6 %	6.38 %	6.05 %	0.055 %	
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %	3 %	N/A	
29	Use Tax Purchases	5 %	5 %	5 %	5 %	5 %	5 %	5 %	N/A	
30	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	5 %	5 %	N/A	
31	911 Emergency Telephone	1.25 %	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 %	1.1 %	N/A	
37	Contracting - Owner Builder	6 %	5.75 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
41	Municipal Water ^e	0.65	0.65	0.65	0.65	0.65	0.65	0.65	N/A	
47	Membership Camping	6 %	5 %	5 %	5 %	5.5 %	5.8 %	5.5 %	0.050 %	
49	Jet Fuel Tax ^f	3.66	3.507	3.05	3.05	3.66	3.538	3.355	N/A	
51	Jet Fuel Use Tax ^f	3.05	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	N/A	
56	Jet Fuel Tax > 10 Mil Gallons ^f	0	.457	0	0	.305	0	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.
- h Rate is \$0.50 per day on each lease or rental of a parking space for recreational vehicles.

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

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL/MAR	COLORADO CITY			MOH
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 %					
Hotel/Motel (Additional Tax)	BB3	2.5 %					
BUCKEYE (F)			MAR	DOUGLAS (F)			COH
Privilege Tax	BE	2 %		Privilege Tax	DL	2.5 %	
Telecommunications	BE7	4 %		Use Tax	DL2	2.5 %	
Contracts Pre 3/96	BE9	1 %					
BULLHEAD CITY			MOH	DUNCAN (F)	DC	2 %	GRN
Privilege Tax	BH	2 %		EAGAR (F)			APA
Use Tax	BH2	2 %		Privilege Tax	EG	3 %	
Jet Fuel Use Tax	BH8	\$.03/gal		Use Tax	EG2	3 %	
Jet Fuel	BH9	\$.03/gal		Hotel/Motel (Additional Tax)	EG3	3 %	
				Privilege Tax portion of single item over \$1000	EG4	2 %	
				Use Tax portion of single item over \$1000	EG6	2 %	
CAMP VERDE			YAV	EL MIRAGE (F)			MAR
Privilege Tax	CE	1 %		Privilege Tax	EM	2 %	
Use Tax	CE2	1 %		Hotel/Motel (Additional Tax)	EM1	2 %	
Hotel/Motel (Additional Tax)	CE3	3 %					
CAREFREE (F)			MAR	ELOY (F)			PNL
Privilege Tax	CA	1 %		Privilege Tax	EL	2 %	
Hotel/Motel (Additional Tax)	CA3	3 %		Hotel/Motel (Additional Tax)	EL3	2 %	
Restaurant/Bar	CA4	2 %		Restaurant/Bar	EL9	4 %	
CASA GRANDE (F)			PNL	FLORENCE (F)			PNL
Privilege Tax (including tax portion of sale of single item over \$5,000).	CG	1.5 %		Privilege Tax	FL	2 %	
Util/Communications	CG1	2 %		Food	FL1	2 %	
Hotel/Motel (Additional Tax)	CG3	2 %		Hotel/Motel (Additional Tax)	FL3	2 %	
Restaurant/Bar	CG4	3.8 %					
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 %		FOUNTAIN HILLS (F)			MAR
				Privilege Tax	FH	1.2 %	
				Use Tax	FH2	1.2 %	
				Hotel/Motel (Additional Tax)	FH3	3 %	
				Metalliferous Mining	FH5	0.1 %	
CAVE CREEK (F)			MAR	FREDONIA (F)	FD	2 %	COC
Privilege Tax	CK	2 %		GILA BEND (F)			MAR
Utilities	CK1	3 %		Privilege Tax	GI	2.5 %	
Use Tax	CK2	2 %		Privilege Tax portion of single item over \$1,200	GI4	1 %	
Hotel/Motel (Additional Tax)	CK3	4 %		Telecommunications	GI7	3 %	
Contracts Pre 4/97	CK9	1.5 %		GILBERT (F)			MAR
				Privilege Tax	GB	1 %	
				Hotel/Motel (Additional Tax)	GB3	3 %	
CHINO VALLEY (F)	CV	2 %	YAV	GLOBE (F)			GLA
				Privilege Tax	GL	1.5 %	
CLARKDALE (F)			YAV	Hotel/Motel (Additional Tax)	GL3	5 %	
Privilege Tax	CD	2.25 %					
Hotel/Motel (Additional Tax)	CD1	2 %		GOODYEAR (F)			MAR
				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 7/1/97

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
HAYDEN (F)			GLA	PAYSON (F)	PS	2 %	GLA
Privilege Tax	HY	1 %					
Use Tax	HY2	1 %		PIMA (F)	PM	1 %	GRA
Metalliferous Mining	HY5	0.1 %					
Timbering & Other Extraction	HY9	0.1 %		PINETOP - LAKESIDE (F)	PP	2.5 %	NAV
HOLBROOK (F)			NAV	PRESCOTT VALLEY (F)			YAV
Privilege Tax	HB	2 %		Privilege Tax	PL	2 %	
Use Tax	HB2	2 %		Use Tax	PL2	2 %	
Hotel/Motel (Additional Tax)	HB3	2 %		Hotel/Motel (Additional Tax)	PL3	2 %	
HUACHUCA CITY	HC	1 %	COH	QUARTZSITE			LAP
				Privilege Tax	QZ	2 %	
JEROME	JO	3 %	YAV	Use Tax	QZ2	2 %	
				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 %					
				QUEEN CREEK (F)			MAR/F
KINGMAN			MOH	Privilege Tax/Use Tax	QC	1 %	
Privilege Tax	KM	2 %		Hotel/Motel (Additional Tax)	QC3	1 %	
Use Tax	KM2	2 %					
Hotel/Motel (Additional Tax)	KM3	2 %		SAFFORD (F)			GRA
				Privilege Tax	SF	2 %	
LAKE HAVASU CITY			MOH	Use Tax	SF2	2 %	
Privilege Tax	LH	2 %		Hotel/Motel (Additional Tax)	SF3	3 %	
Use Tax	LH2	2 %		Privilege Tax for single item over \$5,000	SF4	1 %	
Restaurant/Bar (Additional Tax)	LH3	1 %		Use Tax for single item over \$5,000	SF6	1 %	
Jet Fuel	LH7	\$.03/gal					
Jet Fuel Use Tax	LH8	\$.03/gal		SAHUARITA			PMA
				Privilege Tax	SA	1 %	
LITCHFIELD PARK(F)			MAR	Hotel/Motel (Additional Tax)	SA3	2 %	
Privilege Tax	LP	2 %					
Hotel/Motel (Additional Tax)	LP1	1 %		ST. JOHNS (F)			APA
Use Tax	LP2	2 %		Privilege Tax	SJ	2 %	
				Use Tax	SJ2	2 %	
MAMMOTH			PNL	Privilege Tax portion of single item over \$1,500	SJ4	1 %	
Privilege Tax	MH	2 %		Use Tax portion of single item over \$1,500	SJ6	1 %	
Use Tax	MH2	2 %					
				SAN LUIS (F)			YMA
MARANA			PMA	Privilege Tax	SU	2.5 %	
Privilege Tax	MA	2 %		Use Tax	SU2	2.5 %	
Telecommunications	MA1	4 %					
Use Tax	MA2	2 %		SEDONA			YAV
Hotel/Motel (Additional Tax)	MA3	3 %		Privilege Tax	SE	3 %	
Utilities	MA4	4 %		Hotel/Motel (Additional Tax)	SE1	3 %	
				Use Tax	SE2	3 %	
MIAMI (F)	MM	1.5 %	GLA	Contracts Pre 10/96	SE3	2 %	
ORO VALLEY			PMA	SHOW LOW (F)	SL	2 %	NA
Privilege Tax	OR	2 %					CO
Hotel/Motel (Additional Tax)	OR3	1 %		SIERRA VISTA (F)			
Rental Real Property	OR9	2 %		Privilege Tax	SR	1.5 %	
				Rental of Real Property	SR1	0 %	
PAGE (F)			COC	Utilities/Telecommunications	SR8	2 %	
Privilege Tax	PG	2 %		Jet Fuel	SR9	\$0.02/gal	
Hotel/Motel (Additional Tax)	PG1	2 %					
Use Tax	PG2	2 %		SNOWFLAKE (F)	SN	2 %	NA
Restaurant/Bar	PG3	4 %					
Privilege Tax for single item over \$3,000	PG4	1 %		SOMERTON (F)			YM
Use Tax for single item over \$3,000	PG6	1 %		Privilege Tax	SO	2.5 %	
PARADISE VALLEY (F)			MAR	SOUTH TUCSON (F)			PI
Privilege Tax	PV	1.2 %		Privilege Tax	ST	2.5 %	
Hotel/Motel (Additional Tax)	PV1	3 %		Contracts Pre 11/95	ST7	2 %	
				Restaurant/Bar	ST9	3.5 %	
PARKER			LAP				
Privilege Tax	PK	2 %					
Privilege Tax portion of single item over \$2,500	PK1	1 %					
Utilities	PK3	3 %					
Hotel/Motel (Additional Tax)	PK4	2 %					

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Table II (Continued)

Revised 7/1/97

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