

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE (SALES) TAX RATE TABLES  
EFFECTIVE JANUARY 1, 1994**

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.

Table I		TAX RATES FOR SALES IN THESE COUNTIES					
		La Paz	Maricopa	Mohave Yavapai	Pima	Pinal	All Other Counties
Class Codes	TAXABLE ACTIVITIES						
1	Transporting	6 %	5.5 %	5 %	5 %	6 %	5.5 %
2	Mining - Non-Metal	3.75 %	3.437 %	3.125 %	3.125 %	3.75 %	3.437 %
4	Utilities	6 %	5.5 %	5 %	5 %	6 %	5.5 %
5	Communications	6 %	5.5 %	5 %	5 %	6 %	5.5 %
6	Railroad, Air	6 %	5.5 %	5 %	5 %	6 %	5.5 %
7-8	Private Car - Pipeline	6 %	5.5 %	5 %	5 %	6 %	5.5 %
9	Publication	6 %	5.5 %	5 %	5 %	6 %	5.5 %
10	Job Printing	6 %	5.5 %	5 %	5 %	6 %	5.5 %
11	Restaurants & Bars	6 %	5.5 %	5 %	5 %	6 %	5.5 %
12	Amusement	6 %	5.5 %	5 %	5 %	6 %	5.5 %
13	Commercial Lease	4.8 %	4.5 %	4 %	4 %	4.9 %	4.4 %
14	Personal Property Rental	6 %	5.5 %	5 %	5 %	6 %	5.5 %
15	Contracting - Prime**	6 %	5.5 %	5 %	5 %	6 %	5.5 %
16	Animal Feed	0.563 %	0.516 %	0.469 %	0.469 %	0.563 %	0.516 %
17	Retail	6 %	5.5 %	5 %	5 %	6 %	5.5 %
19	Severance - Metalliferous Mining	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 %
25	Transient Lodging	6.6 %	6.05 %	5.5 %	5.5*** %	6.6 %	6.05 %
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %
29	Use Tax Purchases	5 %	5 %	5 %	5 %	5 %	5 %
30	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	5 %
31	911 Emergency Telephone	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %
33	Telecommunication's Devices	0.8 %	0.8 %	0.8 %	0.8 %	0.8 %	0.8 %
37	Contracting - Owner Builder	6 %	5.5 %	5 %	5 %	6 %	5.5 %
41	Municipal Water	0.65*	0.65*	0.65*	0.65*	0.65*	0.65*
47	Membership Camping	6 %	5 %	5 %	5 %	5.5 %	5.5 %
49	Jet Fuel Tax	3.66****	3.355****	3.05****	3.05****	3.66****	3.355****
51	Jet Fuel Use Tax	3.05****	3.05****	3.05****	3.05****	3.05****	3.05****
53/55#	Rental Car Surcharge	N/A	\$2.50	N/A	\$2.50	N/A	N/A
56	Jet Fuel Tax > 10 Mil Gallons	1.26****	1.355****	1.05****	1.05****	1.46****	1.155****
57	Jet Fuel Use Tax > 10 Mil Gallons	1.05****	1.05****	1.05****	1.05****	1.05****	1.05****

\* Rate is cents per 1,000 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.

\*\*\* Unincorporated areas of Pima County add 1%.

\*\*\*\* Rate is cents per gallon.

# Class 53 is for Maricopa filers and Class 55 is for Pima filers.

**Table II**

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 III**

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

Chandler	786-2272	Peoria	412-7156
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
Avondale	925-0018	Williams	635-4451

**Table IV**  
**PROGRAM CITIES**  
**ARIZONA CITY SALES TAX RATES AND CODES**  
**EFFECTIVE 1/1/94**

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
<b>APACHE JUNCTION (F)</b>			<b>PNL</b>	<b>LITCHFIELD PARK(F)</b>			<b>MAR</b>
All Others	AJ	2%		Sales Tax	LP	2%	
Util/Communications	AJ1	3%		Hotel/Motel Tax (Additional Tax)	LP1	1%	
Sales Tax portion of single item over \$2,000	AJ4	1%		Use Tax	LP2	2%	
<b>BENSON (F)</b>			<b>COH</b>	<b>MARANA</b>			<b>PMA</b>
All Others	BS	2%		Sales Tax	MA	2%	
Hotel/Motel Tax (Additional Tax)	BS1	2%		Telecommunications Tax	MA1	2%	
				Use Tax	MA2	2%	
				Hotel/Motel Tax (Additional Tax)	MA3	1%	
				Utilities	MA4	4%	
<b>BISBEE (F)</b>			<b>COH</b>	<b>MIAMI (F)</b>	MM	1%	<b>GLA</b>
Sales Tax	BB	2%					<b>PMA</b>
Hotel/Motel Tax (Additional Tax)	BB3	2.5%		<b>ORO VALLEY</b>			
				Sales Tax	OR	2%	
				Hotel/Motel Tax (Additional Tax)	OR3	1%	
				Rental Real Property	OR9	2%	
<b>BUCKEYE (F)</b>			<b>MAR</b>	<b>PAGE (F)</b>			<b>COC</b>
Sales Tax	BE	1%		Sales Tax	PG	2%	
Telecommunication	BE7	3%		Additional Hotel/Motel Tax	PG1	2%	
				Use Tax	PG2	2%	
				Restaurant, Bar & Catering Service	PG3	4%	
				Sales Tax single item over \$3000	PG4	1%	
				Use Tax single item over \$3000	PG6	1%	
<b>BULLHEAD CITY</b>			<b>MOH</b>	<b>PARADISE VALLEY (F)</b>			<b>MAR</b>
Sales Tax	BH	2%		Sales Tax	PV	1.2%	
Use Tax	BH2	2%		Hotel/Motel Tax (Additional Tax)	PV1	3%	
Jet Fuel Use Tax	BH8	\$.03/gal					<b>LAP</b>
Jet Fuel Sales Tax	BH9	\$.03/gal		<b>PARKER</b>			
				All Others	PK	2%	
				Sales Tax portion of single item over \$2,500	PK1	1%	
				Hotel/Motel Tax (Additional Tax)	PK4	2%	
				Utilities	PK3	3%	
<b>CAMP VERDE</b>			<b>YAV</b>	<b>PAYSON (F)</b>	PS	2%	<b>GLA</b>
Sales Tax	CE	1%					<b>GRA</b>
Use Tax	CE2	1%		<b>PIMA (F)</b>	PM	1%	
Hotel/Motel Tax (Additional Tax)	CE3	1%		<b>PINETOP - LAKESIDE (F)</b>	PP	2.5%	<b>NAV</b>
				<b>PRESCOTT VALLEY (F)</b>			<b>YAV</b>
<b>CAREFREE (F)</b>	CA	1%	<b>MAR</b>	Sales Tax	PL	2%	
				Use Tax	PL2	2%	
				Hotel/Motel Tax (Additional Tax)	PL3	2%	
<b>CASA GRANDE (F)</b>			<b>PNL</b>	<b>QUARTZSITE</b>			<b>LAP</b>
All Others	CG	1.5%		Sales Tax	QZ	1%	
Util/Communications	CG1	2%		Use Tax	QZ2	1%	
Sewer Tax	CG8	.3%		<b>SAFFORD (F)</b>			<b>GRA</b>
Sales Tax Portion of single item over \$5000	CG9	1.5%		Sales Tax	SF	1%	
<b>NOTE: All taxpayer's reporting Class CG must also report Class CG8.</b>				Use Tax	SF2	1%	
				Hotel/Motel Tax (Additional Tax)	SF3	3%	
<b>CAVE CREEK (F)</b>			<b>MAR</b>	<b>ST. JOHNS (F)</b>			<b>APA</b>
All Others	CK	1.5%		Sales Tax	SJ	2%	
Utilities	CK1	3%		Sales Tax portion of single item over \$1,500	SJ4	1%	
Use Tax	CK2	1.5%		Use Tax	SJ2	2%	
				Use Tax portion of single item over \$1,500	SJ6	1%	
<b>CHINO VALLEY (F)</b>	CV	2%	<b>YAV</b>	<b>SAN LUIS (F)</b>	SU	2.5%	<b>YMA</b>
<b>CLARKDALE (F)</b>			<b>YAV</b>				
All Others	CD	2%					
Hotel/Motel Tax (Additional Tax)	CD1	1%					
<b>CLIFTON (F)</b>	CF	2%	<b>GRN</b>				
<b>COLORADO CITY</b>			<b>MOH</b>				
Sales Tax	CC	2%					
Use Tax	CC2	2%					
Hotel/Motel Tax (Additional Tax)	CC3	2%					
<b>COOLIDGE (F)</b>			<b>PNL</b>				
Sales Tax	CL	2%					
Sales 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 Tax (Additional Tax)	CL6	3%					
<b>COTTONWOOD (F)</b>	CW	2.2%	<b>YAV</b>				

(F) These cities tax food sales.

Table IV (Continued)

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
DOUGLAS (F)			COH	ST. JOHNS (F)			APA
Sales Tax	DL	2.5%		Sales Tax	SJ	2%	
Use Tax	DL2	2.5%		Sales Tax portion of single item over \$1,500	SJ4	1%	
DUNCAN (F)	DC	2%	GRN	Use Tax	SJ2	2%	
EAGAR (F)			APA	Use Tax portion of single item over \$1,500	SJ6	1%	
Sales Tax	EG	3%		SAN LUIS (F)	SU	2.5%	YMA
Use Tax	EG2	3%		SEDONA			YAV/COC
Hotel/Motel Tax (Additional Tax)	EG3	3%		Sales Tax	SE	2%	
Sales Tax portion of single item over \$1000	EG4	2%		Hotel/Motel Tax (Additional Tax)	SE1	3%	
Use Tax portion of single item over \$1000	EG6	2%		Use Tax	SE2	2%	
EL MIRAGE (F)			MAR	Contracts Pre 9/88	SE7	1%	
Sales Tax	EM	2%		SHOW LOW (F)	SL	2%	NAV
Hotel/Motel Tax (Additional Tax)	EM1	2%		SIERRA VISTA (F)			COH
ELOY (F)			PNL	Sales Tax	SR	1.5%	
Sales Tax	EL	2%		Rental of Real Property	SR1	1%	
Hotel/Motel Tax (Additional Tax)	EL3	2%		Contracts pre 10/1/93	SR7	1.2%	
Restaurant & Bar	EL9	4%		Utilities/Telecommunications	SR8	2%	
FLORENCE (F)			PNL	Jet Fuel	SR9	\$0.02/gal	
All Others	FL	2%		SNOWFLAKE (F)	SN	2%	NAV
Food	FL1	2%		SOMERTON (F)	SO	2%	YMA
Hotel/Motel Tax (Additional Tax)	FL3	2%		SOUTH TUCSON (F)	ST	2%	PMA
FREDONIA (F)	FD	2%	COC	SPRINGERVILLE (F)			APA
GILA BEND (F)			MAR	Sales Tax	SV	3%	
All Others	GI	2.5%		Use Tax	SV2	3%	
Telecommunications	GI7	3%		Sales Tax portion of single item over \$1,000	SV4	2%	
Sales Tax portion of single item over \$1,200	GI4	1%		Use Tax portion of single item over \$1,000	SV6	2%	
GILBERT (F)	GB	1%	MAR	SUPERIOR			PNL
GLOBE (F)	GL	1.5%	GLA	Sales Tax	SI	2%	
Hotel/Motel Tax (Additional Tax)	GL3	5%		Sales Tax portion of single item over \$500	SI4	1%	
GOODYEAR (F)			MAR	SURPRISE (F)			MAR
Sales Tax	GY	2%		Sales Tax	SP	2%	
Jet Fuel	GY9	\$.03/gal		Hotel/Motel Tax (Additional Tax)	SP1	1%	
GUADALUPE (F)	GU	2%	MAR	Food Tax	SP2	1%	
HAYDEN (F)			GLA	Restaurant & Bar	SP3	3%	
Sales Tax	HY	2%		Sales Tax portion of single item over \$5,000	SP4	1%	
Use Tax	HY2	2%		TAYLOR (F)	TL	1%	NAV
Mining Classification	HY9	0.25%		THATCHER (F)			GRA
HOLBROOK (F)			NAV	Sales Tax	TC	1%	
Sales Tax	HB	2%		Hotel/Motel Tax (Additional Tax)	TC3	3%	
Use Tax	HB2	2%		TOLLESON (F)			MAR
Hotel/Motel Tax (Additional Tax)	HB3	2%		Sales Tax	TN	2%	
HUACHUCA CITY	HC	1%	COH	Hotel/Motel Tax (Additional Tax)	TN1	2%	
JEROME	JO	3%	YAV	TOMBSTONE	TS	2%	COH
KEARNY (F)			PNL	WELLTON (F)	WT	2.5%	YMA
Sales Tax	KN	2%		WICKENBURG (F)	WB	1%	MAR
Hotel/Motel Tax (Additional Tax)	KN3	3%		WILLCOX (F)	WC	2%	COH
KINGMAN			MOH	WINKELMAN (F)	WM	2%	GLA
All Others	KM	2%		WINSLOW (F)			NAV
Use Tax	KM2	2%		All Others	WS	2%	
Hotel/Motel Tax (Additional Tax)	KM3	2%		Sales Tax portion of single item over \$1,000	WS1	1%	
LAKE HAVASU CITY			MOH	Hotel/Motel Tax (Additional Tax)	WS3	2%	
Sales Tax	LH	2%		Jet Fuel Sales Tax	WS9	\$.03/gal	
Use Tax	LH2	2%		YOUNGTOWN	YT	2%	MAR
Sales Tax portion of single item over \$2,500	LH4	1%		YUMA (F)	YM	1.5%	YMA
Use Tax portion of single item over \$2,500	LH6	1%					
Contracting Pre 5/1/93	LH9	1%					