

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES  
EFFECTIVE NOVEMBER 1, 1994**

The following tables contain the rates for Transaction Privilege and other taxes imposed by the State of Arizona, the counties, and most Arizona c

**Table I** provides the tax rates which *combine* the state's transaction privilege tax rate and the county excise tax rate.

**Table II** contains *county identification codes* which must be used on the tax return (Form ST-1) in the column marked COUNTY OR CIT

**Table III** contains a list of non-program cities and their telephone numbers. *These cities collect their own taxes.* Sales in these cities mus directly to the applicable city.

**Table IV** contains a list of all the city privilege tax rates and city codes for *program* cities. The Arizona Department of Revenue collects the program cities.

Table I		TAX RATES FOR SALES IN THESE COUNTIES					
		La Paz	Maricopa	Mohave	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	3.6 %	3.5 %	3 %	3 %	3.8 %	3.3 %
14	Personal Property Rental	6 %	5.5 %	5 %	5 %	6 %	5.5 %
15	Contracting - Prime**	6 %	5.5 %	5 %	5 %	6 %	5.5 %
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	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %
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 < 10 Mil Gallons	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	0	.305****	0	0	.305****	0

\* 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: Transaction Privilege Tax Audit - 1600 W 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.

For sale of animal feed after 9/30/94, please see Arizona Transaction Privilege Tax Procedure TPP 94-5

**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

### WEIGHTS AND MEASURES

ARS §41-2051 etal requires any commercial weighing device be licensed and certified- these include weight, measure, meter or counter devices and associated accessories or appliances. Please contact the Department of Weights and Measures at 9535 E. Doubletree Ranch Road, Scottsdale AZ 85258-5539 (602) 255-5211 for information.

### ANNUAL AND QUARTERLY FILERS

During the last 12 months, there have been many tax rate changes at the city, county and state levels. In order for you to calculate and pay taxes at the correct rate, we have provided you with a separate ST-1 Tax Form for each period where there was a tax rate change which may effect you. Each ST-1 shows the tax rate in effect and the period covered.

It is important that you complete and return all ST-1 Forms sent to you, even if you have had no sales for those periods. This will preclude you from being considered delinquent for those periods.

**Table IV**  
**PROGRAM CITIES**  
**ARIZONA CITY PRIVILEGE AND OTHER TAX RATES AND CODES**  
**EFFECTIVE NOVEMBER 1, 1994**

	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
			PNL	LITCHFIELD PARK(F)			MAR
	AJ	2 %		Privilege Tax	LP	2 %	
	AJ1	3 %		Hotel/Motel (Additional Tax)	LP1	1 %	
	AJ3	2 %		Use Tax	LP2	2 %	
	AJ4	1 %					
			COH	MAMMOTH Eff 8/1/94			PNL
	BS	2 %		Privilege Tax	MH	2 %	
	BS1	2 %		Use Tax	MH2	2 %	
			COH	MARANA			PMA
	BB	2 %		Privilege Tax	MA	2 %	
	BB3	2.5 %		Telecommunications Tax	MA1	4 %	
				Use Tax	MA2	2 %	
				Hotel/Hotel (Additional Tax)	MA3	1 %	
				Utilities	MA4	4 %	
			MAR	MIAMI (F)	MM	1 %	GLA
	BE	1 %		ORO VALLEY			PMA
	BE7	3 %		Privilege Tax	OR	2 %	
			MOH	Hotel/Motel (Additional Tax)	OR3	1 %	
				Rental Real Property	OR9	2 %	
			YAV	PAGE (F)			COC
	CE	1 %		Privilege Tax	PG	2 %	
	CE2	1 %		Hotel/Motel (Additional Tax)	PG1	2 %	
	CE3	1 %		Use Tax	PG2	2 %	
			MAR	Restaurant, Bar & Catering Service	PG3	4 %	
	CA	1 %		Privilege Tax single item over \$3000	PG4	1 %	
			PNL	Use Tax single item over \$3000	PG6	1 %	
	CG	1.5 %		PARADISE VALLEY (F)			MAR
	CG1	2 %		Privilege Tax	PV	1.2 %	
	CG7	1.5 %		Hotel/Motel (Additional Tax)	PV1	3 %	
	CG8	0.3 %					
	CG9	1.5 %		PARKER			LAP
			MAR	Privilege Tax	PK	2 %	
	CK	1.5 %		Privilege Tax portion of single item over \$2,500	PK1	1 %	
	CK1	3 %		Utilities	PK3	3 %	
	CK2	1.5 %		Hotel/Motel (Additional Tax)	PK4	2 %	
			YAV	PAYSON (F)	PS	2 %	GLA
	CV	2 %		PIMA (F)	PM	1 %	GRA
			YAV	PINETOP - LAKESIDE (F)	PP	2.5 %	NAV
	CD	2.25 %		PRESCOTT VALLEY (F)			YAV
	CD1	1 %		Privilege Tax	PL	2 %	
	CD9	2 %		Use Tax	PL2	2 %	
			GRN	Hotel/Motel (Additional Tax)	PL3	2 %	
	CF	2 %		QUARTZSITE Eff 11/1/94			LAP
			MOH	Privilege Tax	QZ	2 %	
	CC	2 %		Use Tax	QZ2	2 %	
	CC2	2 %		Metalliferous Mining	QZ5	0.1 %	
	CC3	2 %		QUEEN CREEK (F)			MAR/PNL
			PNL	Privilege Tax/Use Tax	QC	1 %	
	CL	2 %		Hotel/Motel (Additional Tax)	QC3	1 %	
	CL1	1.5 %					GRA
	CL2	2 %		SAFFORD (F)			
	CL3	1.5 %		Privilege Tax	SF	1 %	
	CL6	3 %		Use Tax	SF2	1 %	
			YAV	Hotel/Motel (Additional Tax)	SF3	3 %	
	CW	2.2 %					

(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	SEDONA			YAV/COG
Sales Tax	DL	2.5%		Sales Tax	SE	2%	
Use Tax	DL2	2.5%		Hotel/Motel Tax (Additional Tax)	SE1	3%	
DUNCAN (F)	DC	2%	GRN	Use Tax	SE2	2%	
EAGAR (F)			APA	Contracts Pre 9/88	SE7	1%	
Sales Tax	EG	3%		SHOW LOW (F)	SL	2%	NAV
Use Tax	EG2	3%		SIERRA VISTA (F)			COH
Hotel/Motel Tax (Additional Tax)	EG3	3%		Sales Tax	SR	1.5%	
Sales Tax portion of single item over \$1000	EG4	2%		Rental of Real Property	SR1	1%	
Use Tax portion of single item over \$1000	EG6	2%		Contracts pre 10/1/93	SR7	1.2%	
EL MIRAGE (F)			MAR	Utilities/Telecommunications	SR8	2%	
Sales Tax	EM	2%		Jet Fuel	SR9	\$0.02/gal	
Hotel/Motel Tax (Additional Tax)	EM1	2%		SNOWFLAKE (F)	SN	2%	NAV
ELOY (F)			PNL	SOMERTON (F)	SO	2%	YMA
Sales Tax	EL	2%		SOUTH TUCSON (F)	ST	2%	PMA
Hotel/Motel Tax (Additional Tax)	EL3	2%		SPRINGERVILLE (F)			APA
Restaurant & Bar	EL9	4%		Sales Tax	SV	3%	
FLORENCE (F)			PNL	Use Tax	SV2	3%	
All Others	FL	2%		Sales Tax portion of single item over \$1,000	SV4	2%	
Food	FL1	2%		Use Tax portion of single item over \$1,000	SV6	2%	
Hotel/Motel Tax (Additional Tax)	FL3	2%		SUPERIOR			PNL
FREDONIA (F)	FD	2%	COC	Sales Tax	SI	2%	
GILA BEND (F)			MAR	Sales Tax portion of single item over \$500	SI4	1%	
All Others	GI	2.5%		SURPRISE (F)			MAR
Telecommunications	GI7	3%		Sales Tax	SP	2%	
Sales Tax portion of single item over \$1,200	GI4	1%		Hotel/Motel Tax (Additional Tax)	SP1	1%	
GILBERT (F)	GB	1%	MAR	Food Tax	SP2	1%	
GLOBE (F)			GLA	Restaurant & Bar	SP3	3%	
Hotel/Motel Tax (Additional Tax)	GL	1.5%		Sales Tax portion of single item over \$5,000	SP4	1%	
GOODYEAR (F)			MAR	TAYLOR (F)	TL	1%	NAV
Sales Tax	GY	2%		THATCHER (F)			GRA
Jet Fuel	GY9	\$0.03/gal		Sales Tax	TC	1%	
GUADALUPE (F)	GU	2%	MAR	Hotel/Motel Tax (Additional Tax)	TC3	3%	
HAYDEN (F)			GLA	TOLLESON (F)			MAR
Sales Tax	HY	2%		Sales Tax	TN	2%	
Use Tax	HY2	2%		Hotel/Motel Tax (Additional Tax)	TN1	2%	
Mining Classification	HY9	0.25%		TOMBSTONE	TS	2%	COH
HOLBROOK (F)			NAV	WELLTON (F)	WT	2.5%	YMA
Sales Tax	HB	2%		WICKENBURG (F)	WB	1%	MAR
Use Tax	HB2	2%		WILLCOX (F)	WC	2%	COH
Hotel/Motel Tax (Additional Tax)	HB3	2%		WINKELMAN (F)	WM	2%	GLA
HUACHUCA CITY	HC	1%	COH	WINSLOW (F)			NAV
JEROME	JO	3%	YAV	All Others	WS	2%	
KEARNY (F)			PNL	Sales Tax portion of single item over \$1,000	WS1	1%	
Sales Tax	KN	2%		Hotel/Motel Tax (Additional Tax)	WS3	2%	
Hotel/Motel Tax (Additional Tax)	KN3	3%		Jet Fuel Sales Tax	WS9	\$0.03/gal	
KINGMAN			MOH	YOUNGTOWN	YT	2%	MAR
All Others	KM	2%		YUMA (F)	YM	1%	YMA
Use Tax	KM2	2%					
Hotel/Motel Tax (Additional Tax)	KM3	2%					
LAKE HAVASU CITY			MOH				
Sales Tax	LH	2%					
Use Tax	LH2	2%					
Sales Tax portion of single item over \$2,500	LH4	1%					
Use Tax portion of single item over \$2,500	LH6	1%					
Contracting Pre 5/1/93	LH9	1%					