

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES  
EFFECTIVE JANUARY 1, 1995 (REVISED)**

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

**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 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 these taxes for program cities.

Table I		TAX RATES FOR SALES IN THESE COUNTIES					
		La Paz	Maricopa	Mohave	Pima	Gila and 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 Excise 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 Excise 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.

**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	786-2270	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		

### **Transaction Privilege Tax Notice December, 1994**

**Gila County - Effective January 1, 1995:** In Gila County election of November 8, 1994, the resolution providing funding for highway and street purposes passed allowing Gila County to institute a Transportation Excise Tax. **The Transportation Excise Tax will be at a rate of 10% of the State Privilege Tax** in effect as of January 1, 1990. This translates to a county tax rate of one-half (1/2) percent.

The Gila County Transportation Excise Tax will begin January 1, 1995 and remain in effect for twenty years.

**Cave Creek - Effective January 1, 1995:** The Town Council voted to repeal Model Option 6 of the Model City Tax Code. The effect is to impose Sec. 9-447 - Rental, leasing and licensing for use of real property, and additional tax upon transient lodging.

The rate for the additional tax upon transient lodging, for a stay of less than thirty (30) consecutive days, is **4%**. The tax should be reported under **Code CK3**.

The repeal of Model Option 6 also establishes **Reg. 447.1** - Gross income from rental, and leasing for use of real property as lodging or lodging space to transients. This regulation clarifies what type of charges made for lodging and services are to be included in gross receipts under the transient lodging classification. Any charges for services or accommodation in addition to that of lodging, separately itemized charges for use of furnishings, and complimentary food and drink are to be included in gross receipts under Sec. 9-447.

**Winkelman - Effective January 1, 1995:** On October 10, 1994, the Mayor and Town Council of Winkelman passed Ordinance No. 135. The ordinance increases the Town Privilege Tax rate from 2% to **2.5%**. The tax will be reported under **Code WM**.

The increase in tax rate affects the tax classifications of Advertising, Amusements, Construction contracting (including spec. builders and owner builders), Job printing, Timbering and other extraction, Publishing, Transient lodging, Rental of real property, Rental of personal property, Restaurants and Bars, Retail sales, Telecommunications services and Transporting for hire.

The effective date of this ordinance is January 1, 1995. Therefore, the increase in tax rate does not affect those contracts entered into prior to January 1, 1995. Contracts which are entered into before January 1, 1995, shall be reported under **Code WM9 at 2%**.

No change was made to Model City Code Section 480 - Utilities. The tax rate on Utilities will remain at 0%.

**Kingman - Retroactive to July 1, 1987:** The City of Kingman has passed **Model Option 1** of the Model City Code. This option affects the criteria for out-of-state sales found under Sec. 8A-100 and Reg. 8A-350.3.(b). The requirement for the order to be placed from without the State of Arizona is eliminated.

**Table IV**  
**PROGRAM CITIES**  
**ARIZONA CITY PRIVILEGE AND OTHER TAX RATES AND CODES**  
**EFFECTIVE JANUARY 1, 1995**

*/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
<b>APACHE JUNCTION (F)</b>			PNL	<b>DOUGLAS (F)</b>			COH
Privilege Tax	AJ	2 %		Privilege Tax	DL	2.5 %	
Util/Communications	AJ1	3 %		Use Tax	DL2	2.5 %	
Hotel/Motel (Additional Tax)	AJ3	2 %		<b>DUNCAN (F)</b>	DC	2 %	GRN
Privilege Tax portion of single item over \$2,000	AJ4	1 %		<b>EAGAR (F)</b>			APA
<b>BENSON (F)</b>			COH	Privilege Tax	EG	3 %	
Privilege Tax	BS	2 %		Use Tax	EG2	3 %	
Hotel/Motel (Additional Tax)	BS1	2 %		Hotel/Motel (Additional Tax)	EG3	3 %	
<b>BISBEE (F)</b>			COH	Privilege Tax portion of single item over \$1000	EG4	2 %	
Privilege Tax	BB	2 %		Use Tax portion of single item over \$1000	EG6	2 %	
Hotel/Motel (Additional Tax)	BB3	2.5 %		<b>EL MIRAGE (F)</b>			MAR
<b>BUCKEYE (F)</b>			MAR	Privilege Tax	EM	2 %	
Privilege Tax	BE	1 %		Hotel/Motel (Additional Tax)	EM1	2 %	
Telecommunication	BE7	3 %		<b>ELOY (F)</b>			PNL
<b>BULLHEAD CITY</b>			MOH	Privilege Tax	EL	2 %	
Privilege Tax	BH	2 %		Hotel/Motel (Additional Tax)	EL3	2 %	
Use Tax	BH2	2 %		Restaurant & Bar	EL9	4 %	
Jet Fuel Use Tax	BH8	\$.03/gal		<b>FLORENCE (F)</b>			PNL
Jet Fuel Privilege Tax	BH9	\$.03/gal		Privilege Tax	FL	2 %	
<b>CAMP VERDE</b>			YAV	Food	FL1	2 %	
Privilege Tax	CE	1 %		Hotel/Motel (Additional Tax)	FL3	2 %	
Use Tax	CE2	1 %		<b>FREDONIA (F)</b>	FD	2 %	COC
Hotel/Motel (Additional Tax)	CE3	1 %		<b>GILA BEND (F)</b>			MAR
<b>CAREFREE (F)</b>	CA	1 %	MAR	Privilege Tax	GI	2.5 %	
<b>CASA GRANDE (F)</b>			PNL	Privilege Tax portion of single item over \$1,200	GI4	1 %	
Privilege Tax	CG	1.5 %		Telecommunications	GI7	3 %	
Util/Communications	CG1	2 %		<b>GILBERT (F)</b>	GB	1 %	MAR
Contracts Pre 11/93	CG7	1.5 %		<b>GLOBE (F)</b>			GLA
Sewer Tax	CG8	0.3 %		Privilege Tax	GL	1.5 %	
Privilege Tax Portion of single item over \$5000	CG9	1.5 %		Hotel/Motel (Additional Tax)	GL3	5 %	
<b>NOTE: All taxpayer's reporting Class CG must also report Class CG8.</b>				<b>GOODYEAR (F)</b>			MAR
<b>CAVE CREEK (F) Eff 1/1/95</b>			MAR	Privilege Tax	GY	2 %	
Privilege Tax	CK	1.5 %		Jet Fuel	GY9	\$.03/gal	
Utilities	CK1	3 %		<b>GUADALUPE (F)</b>	GU	2 %	MAR
Use Tax	CK2	1.5 %		<b>HAYDEN (F) Eff 11/1/94</b>			GLA
Hotel/Motel (Additional Tax)	CK3	4 %		Privilege Tax	HY	1 %	
<b>CHINO VALLEY (F)</b>	CV	2 %	YAV	Use Tax	HY2	1 %	
<b>CLARKDALE (F)</b>			YAV	Metalliferous Mining	HY5	0.1 %	
Privilege Tax	CD	2.25 %		Timbering & Other Extraction	HY9	0.1 %	
Hotel/Motel (Additional Tax)	CD1	1 %		<b>HOLBROOK (F)</b>			NAV
Contracts Pre 7/94	CD9	2 %		Privilege Tax	HB	2 %	
<b>CLIFTON (F)</b>	CF	2 %	GRN	Use Tax	HB2	2 %	
<b>COLORADO CITY</b>			MOH	Hotel/Motel (Additional Tax)	HB3	2 %	
Privilege Tax	CC	2 %		<b>HUACHUCA CITY</b>	HC	1 %	COH
Use Tax	CC2	2 %		<b>JEROME</b>	JO	3 %	YAV
Hotel/Motel (Additional Tax)	CC3	2 %		<b>KEARNY (F)</b>			PNL
<b>COOLIDGE (F)</b>			PNL	Privilege Tax	KN	2 %	
Privilege Tax	CL	2 %		Hotel/Motel (Additional Tax)	KN3	3 %	
Privilege Tax portion of single item over \$10,000	CL1	1.5 %		<b>KINGMAN</b>			MOH
Use Tax	CL2	2 %		Privilege Tax	KM	2 %	
Use Tax portion of single item over \$10,000	CL3	1.5 %		Use Tax	KM2	2 %	
Hotel/Motel (Additional Tax)	CL6	3 %		Hotel/Motel (Additional Tax)	KM3	2 %	
<b>COTTONWOOD (F)</b>	CW	2.2 %	YAV	<b>LAKE HAVASU CITY</b>			MOH
				Privilege Tax	LH	2 %	
				Use Tax	LH2	2 %	
				Privilege 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 %	

Table IV (Continued)

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
LITCHFIELD PARK(F)			MAR	SEDONA			YA
Privilege Tax	LP	2 %		Privilege Tax	SE	2 %	
Hotel/Motel (Additional Tax)	LP1	1 %		Hotel/Motel (Additional Tax)	SE1	3 %	
Use Tax	LP2	2 %		Use Tax	SE2	2 %	
				Contracts Pre 9/88	SE7	1 %	
MAMMOTH			PNL	SHOW LOW (F)	SL	2 %	NAV
Privilege Tax	MH	2 %		SIERRA VISTA (F)			COI
Use Tax	MH2	2 %		Privilege Tax	SR	1.5 %	
				Rental of Real Property	SR1	1 %	
MARANA			PMA	Contracts pre 10/1/93	SR7	1.2 %	
Privilege Tax	MA	2 %		Utilities/Telecommunications	SR8	2 %	
Telecommunications Tax	MA1	4 %		Jet Fuel	SR9	\$0.02/gal	
Use Tax	MA2	2 %		SNOWFLAKE (F)	SN	2 %	NAV
Hotel/Motel (Additional Tax)	MA3	1 %		SOMERTON (F)			YMA
Utilities	MA4	4 %		Privilege Tax	SO	2.5 %	
MIAMI (F)	MM	1 %	GLA	Contracts Pre 7/94	SO9	2 %	
ORO VALLEY			PMA	SOUTH TUCSON (F)	ST	2 %	PMA
Privilege Tax	OR	2 %		SPRINGVILLE (F)			APA
Hotel/Motel (Additional Tax)	OR3	1 %		Privilege Tax	SV	3 %	
Rental Real Property	OR9	2 %		Use Tax	SV2	3 %	
PAGE (F)			COC	Privilege Tax portion of single item over \$1,000	SV4	2 %	
Privilege Tax	PG	2 %		Use Tax portion of single item over \$1,000	SV6	2 %	
Hotel/Motel (Additional Tax)	PG1	2 %		SUPERIOR			PNL
Use Tax	PG2	2 %		Privilege Tax	SI	2 %	
Restaurant, Bar & Catering Service	PG3	4 %		Privilege Tax portion of single item over \$500	SI4	1 %	
Privilege Tax single item over \$3000	PG4	1 %		SURPRISE (F)			MAR
Use Tax single item over \$3000	PG6	1 %		Privilege Tax	SP	2 %	
PARADISE VALLEY (F)			MAR	Hotel/Motel Tax (Additional Tax)	SP1	1 %	
Privilege Tax	PV	1.2 %		Food Tax	SP2	1 %	
Hotel/Motel (Additional Tax)	PV1	3 %		Restaurant & Bar	SP3	3 %	
PARKER			LAP	Privilege Tax single item over \$5,000	SP4	1 %	
Privilege Tax	PK	2 %		TAYLOR (F)	TL	1 %	NAV
Privilege Tax portion of single item over \$2,500	PK1	1 %		THATCHER (F)			GRA
Utilities	PK3	3 %		Privilege Tax	TC	1 %	
Hotel/Motel (Additional Tax)	PK4	2 %		Hotel/Motel (Additional Tax)	TC3	3 %	
PAYSON (F)	PS	2 %	GLA	TOLLESON (F)			MAR
PIMA (F)	PM	1 %	GRA	Privilege Tax	TN	2 %	
PINETOP - LAKESIDE (F)	PP	2.5 %	NAV	Hotel/Motel (Additional Tax)	TN1	2 %	
PRESCOTT VALLEY (F)			YAV	TOMBSTONE	TS	2 %	COH
Privilege Tax	PL	2 %		WELLTON (F)	WT	2.5 %	YMA
Use Tax	PL2	2 %		WICKENBURG (F)	WB	1 %	MAR
Hotel/Motel (Additional Tax)	PL3	2 %		WILLIAMS (F)			COC
QUARTZSITE			LAP	Privilege Tax	WL	3 %	
Privilege Tax	QZ	2 %		Privilege Tax portion of single item over \$1,000	WL1	2 %	
Use Tax	QZ2	2 %		Hotel/Motel Tax (not in addition to WL)	WL3	4.25 %	
Metalliferous Mining	QZ5	0.1 %		Restaurant & Bar Tax	WL9	4.25 %	
QUEEN CREEK (F)			MAR/PNL	WILLCOX (F)	WC	2 %	COH
Privilege Tax/Use Tax	QC	1 %		WINKELMAN (F) Eff 1/1/95	WM	2.5 %	GLA
Hotel/Motel (Additional Tax)	QC3	1 %		Contracting Pre 1/1/95	WM9	2 %	
SAFFORD (F)			GRA	WINSLOW (F)			NAV
Privilege Tax	SF	1 %		Privilege Tax	WS	2 %	
Use Tax	SF2	1 %		Privilege Tax portion of single item over \$1,000	WS1	1 %	
Hotel/Motel (Additional Tax)	SF3	3 %		Hotel/Motel (Additional Tax)	WS3	2 %	
ST. JOHNS (F)			APA	Jet Fuel Sales Tax	WS9	\$.03/gal	
Privilege Tax	SJ	2 %		YOUNGTOWN	YT	2 %	MAR
Use Tax	SJ2	2 %		YUMA (F)			YMA
Privilege Tax portion of single item over \$1,500	SJ4	1 %		Privilege Tax	YM	1.5 %	
Use Tax portion of single item over \$1,500	SJ6	1 %		Contracting Pre 3/1/94	YM7	1 %	
SAN LUIS (F)	SU	2.5 %	YMA				