

**WITH
MARICOPA COUNTY
BASEBALL
STADIUM TAX
4/1/95**

**ARIZONA STATE, COUNTY AND CITY
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES
EFFECTIVE APRIL 1, 1995**

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, the county excise tax rate, and the Baseball Stadium Tax for Maricopa County.

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

Class Codes		TAXABLE ACTIVITIES		TAX RATES FOR SALES IN THESE COUNTIES					
				La Paz	Includes the Baseball Stadium Tax. Maricopa	Mohave	Pima	Gila and Pinal	All Other Counties
1	Transporting	6 %	5.75 %	5 %	5 %	6 %	5.5 %		
2	Mining - Non Metal	3.75 %	3.593 %	3.125 %	3.125 %	3.75 %	3.437 %		
4	Utilities	6 %	5.75 %	5 %	5 %	6 %	5.5 %		
5	Communications	6 %	5.75 %	5 %	5 %	6 %	5.5 %		
6	Railroad, Air	6 %	5.75 %	5 %	5 %	6 %	5.5 %		
7-8	Private Car - Pipeline	6 %	5.75 %	5 %	5 %	6 %	5.5 %		
9	Publication	6 %	5.75 %	5 %	5 %	6 %	5.5 %		
10	Job Printing	6 %	5.75 %	5 %	5 %	6 %	5.5 %		
11	Restaurants & Bars	6 %	5.75 %	5 %	5 %	6 %	5.5 %		
12	Amusement	6 %	5.75 %	5 %	5 %	6 %	5.5 %		
13	Commercial Lease	3.6 %	3.75 %	3 %	3 %	3.8 %	3.3 %		
14	Personal Property Rental	6 %	5.75 %	5 %	5 %	6 %	5.5 %		
15	Contracting - Prime**	6 %	5.75 %	5 %	5 %	6 %	5.5 %		
17	Retail	6 %	5.75 %	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 %	6.325 %	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 %	5.75 %	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****	3.507****	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	.457****	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	(602) 786-2270	Peoria	(602) 412-7156
Flagstaff	(520) 774-5281	Phoenix	(602) 262-6785
Glendale	(602) 435-4084	Prescott	(520) 445-3500
Mesa	(602) 644-2316	Scottsdale	(602) 994-2446
Nogales	(520) 287-6571	Tempe	(602) 350-8327
Patagonia	(520) 394-2229	Tucson	(520) 791-4080
Avondale	(602) 925-0018		

**Transaction Privilege Tax Notice
April, 1995**

On February 17, 1994, the Board of Directors of the Maricopa County Stadium District adopted a resolution levying a transaction privilege tax within Maricopa County upon the award of a Major League Baseball franchise within the District. The Major League Baseball Expansion Committee recently awarded Maricopa County with a Major League Baseball Team franchise. Therefore on April 1, 1995 an additional excise tax at the rate of 5% of the State of Arizona Transaction Privilege Tax be added, which in most classes of businesses, would result in an additional 1/4 of 1% tax.

This tax will not affect severance, rental occupancy, use, 911 emergency telephone, telecommunications devices, membership camping and municipal water classifications. The new combined state and Maricopa County rates for the other classes is 5.75%, except for mining - non metal which is 3.593%; commercial lease, 3.75%; transient lodging, 6.325%; and jet fuel, 3.507%.

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

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL	DUNCAN (F)	DC	2 %	GRN
Privilege Tax	AJ	2 %		EAGAR (F)			APA
Util/Communications	AJ1	3 %		Privilege Tax	EG	3 %	
Hotel/Motel (Additional Tax)	AJ3	2 %		Use Tax	EG2	3 %	
Privilege Tax portion of single item over \$2,000	AJ4	1 %		Hotel/Motel (Additional Tax)	EG3	3 %	
				Privilege Tax portion of single item over \$1000	EG4	2 %	
BENSON (F)			COH	Use Tax portion of single item over \$1000	EG6	2 %	
Privilege Tax	BS	2 %		EL MIRAGE (F)			MAR
Hotel/Motel (Additional Tax)	BS1	2 %		Privilege Tax	EM	2 %	
BISBEE (F)			COH	Hotel/Motel (Additional Tax)	EM1	2 %	
Privilege Tax	BB	2 %		ELOY (F)			PNL
Hotel/Motel (Additional Tax)	BB3	2.5 %		Privilege Tax	EL	2 %	
BUCKEYE (F)			MAR	Hotel/Motel (Additional Tax)	EL3	2 %	
Privilege Tax	BE	1 %		Restaurant & Bar	EL9	4 %	
Telecommunication	BE7	3 %		FLORENCE (F)			PNL
BULLHEAD CITY			MOH	Privilege Tax	FL	2 %	
Privilege Tax	BH	2 %		Food	FL1	2 %	
Use Tax	BH2	2 %		Hotel/Motel (Additional Tax)	FL3	2 %	
Jet Fuel Use Tax	BH8	\$.03/gal		FOUNTAIN HILLS (F) Eff 5/1/95			MAR
Jet Fuel Privilege Tax	BH9	\$.03/gal		Privilege Tax	FH	1.2 %	
CAMP VERDE			YAV	Use Tax	FH2	1.2 %	
Privilege Tax	CE	1 %		Metalliferous Mining	FH5	0.1 %	
Use Tax	CE2	1 %		FREDONIA (F)	FD	2 %	COC
Hotel/Motel (Additional Tax)	CE3	1 %		GILA BEND (F)			MAR
CAREFREE (F)	CA	1 %	MAR	Privilege Tax	GI	2.5 %	
CASA GRANDE (F)			PNL	Privilege Tax portion of single item over \$1,200	GI4	1 %	
Privilege Tax	CG	1.5 %		Telecommunications	GI7	3 %	
Util/Communications	CG1	2 %		GILBERT (F)	GB	1 %	MAR
Contracts Pre 11/93	CG7	1.5 %		GLOBE (F)			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 %	
NOTE: All taxpayers reporting Class CG must also report Class CG8.				GOODYEAR (F)			MAR
CAVE CREEK (F)			MAR	Privilege Tax	GY	2 %	
Privilege Tax	CK	1.5 %		Jet Fuel	GY9	\$.03/gal	
Utilities	CK1	3 %		GUADALUPE (F)	GU	2 %	MAR
Use Tax	CK2	1.5 %		HAYDEN (F)			GLA
Hotel/Motel (Additional Tax)	CK3	4 %		Privilege Tax	HY	1 %	
CHINO VALLEY (F)	CV	2 %	YAV	Use Tax	HY2	1 %	
CLARKDALE (F)			YAV	Metalliferous Mining	HY5	0.1 %	
Privilege Tax	CD	2.25 %		Timbering & Other Extraction	HY9	0.1 %	
Hotel/Motel (Additional Tax)	CD1	1 %		HOLBROOK (F)			NAV
Contracts Pre 7/94	CD9	2 %		Privilege Tax	HB	2 %	
CLIFTON (F)	CF	2 %	GRN	Use Tax	HB2	2 %	
COLORADO CITY			MOH	Hotel/Motel (Additional Tax)	HB3	2 %	
Privilege Tax	CC	2 %		HUACHUCA CITY	HC	1 %	COH
Use Tax	CC2	2 %		JEROME	JO	3 %	YAV
Hotel/Motel (Additional Tax)	CC3	2 %		KEARNY (F)			PNL
COOLIDGE (F)			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 %		KINGMAN			MO
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 %	
COTTONWOOD (F)	CW	2.2 %	YAV	LAKE HAVASU CITY			MO
DOUGLAS (F)			COH	Privilege Tax	LH	2 %	
Privilege Tax	DL	2.5 %		Use Tax	LH2	2 %	
Use Tax	DL2	2.5 %		Privilege Tax portion of single item over \$2,500	LH4	1 %	
				Use Tax portion of single item over \$2,500	LH6	1 %	
				Contracting Pre 5/93	LH9	1 %	

(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
LITCHFIELD PARK(F)			MAR	SAN LUIS (F)	SU	2.5 %	YMA
Privilege Tax	LP	2 %		SEDONA			YAV/CC
Hotel/Motel (Additional Tax)	LP1	1 %		Privilege Tax	SE	2 %	
Use Tax	LP2	2 %		Hotel/Motel (Additional Tax)	SE1	3 %	
				Use Tax	SE2	2 %	
MAMMOTH			PNL	Contracts Pre 9/88	SE7	1 %	
Privilege Tax	MH	2 %		SHOW LOW (F)	SL	2 %	NAV
Use Tax	MH2	2 %		SIERRA VISTA (F)			COH
				Privilege Tax	SR	1.5 %	
MARANA			PMA	Rental of Real Property	SR1	1 %	
Privilege Tax	MA	2 %		Contracts Pre 10/93	SR7	1.2 %	
Telecommunications Tax	MA1	4 %		Utilities/Telecommunications	SR8	2 %	
Use Tax	MA2	2 %		Jet Fuel	SR9	\$0.02/gal	
Hotel/Motel (Additional Tax)	MA3	1 %		SNOWFLAKE (F)	SN	2 %	NAV
Utilities	MA4	4 %		SOMERTON (F)			YMA
MIAMI (F)	MM	1 %	GLA	Privilege Tax	SO	2.5 %	
ORO VALLEY			PMA	Contracts Pre 7/94	SO9	2 %	
Privilege Tax	OR	2 %		SOUTH TUCSON (F)	ST	2 %	PMA
Hotel/Motel (Additional Tax)	OR3	1 %		SPRINGERVILLE (F)			APA
Rental Real Property	OR9	2 %		Privilege Tax	SV	3 %	
				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	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 %	
				Privilege Tax single item over \$5,000	SP4	1 %	
PARKER			LAP	TAYLOR (F)	TL	1 %	NAV
Privilege Tax	PK	2 %		THATCHER (F)			GRA
Privilege Tax portion of single item over \$2,500	PK1	1 %		Privilege Tax	TC	1 %	
Utilities	PK3	3 %		Hotel/Motel (Additional Tax)	TC3	3 %	
Hotel/Motel (Additional Tax)	PK4	2 %		TOLLESON (F)			MAR
PAYSON (F)	PS	2 %	GLA	Privilege Tax	TN	2 %	
PIMA (F)	PM	1 %	GRA	Hotel/Motel (Additional Tax)	TN1	2 %	
PINETOP - LAKESIDE (F)	PP	2.5 %	NAV	TOMBSTONE	TS	2 %	COH
PRESCOTT VALLEY (F)			YAV	WELLTON (F)	WT	2.5 %	YMA
Privilege Tax	PL	2 %		WICKENBURG (F)	WB	1 %	MAR
Use Tax	PL2	2 %		WILLIAMS (F)			COC
Hotel/Motel (Additional Tax)	PL3	2 %		Privilege Tax	WL	3 %	
QUARTZSITE			LAP	Privilege Tax portion of single item over \$1,000	WL1	2 %	
Privilege Tax	QZ	2 %		Hotel/Motel Tax (not in addition to WL)	WL3	4.25 %	
Use Tax	QZ2	2 %		Restaurant & Bar	WL9	4.25 %	
Metalliferous Mining	QZ5	0.1 %		WILLCOX (F)	WC	2 %	COH
Contracts Pre 11/94	QZ7	1 %		WINKELMAN (F)			GLA
QUEEN CREEK (F)			MAR/PNL	Privilege Tax	WM	2.5 %	
Privilege Tax/Use Tax	QC	1 %		Contracting Pre 1/95	WM9	2 %	
Hotel/Motel (Additional Tax)	QC3	1 %		WINSLOW (F)			NAV
SAFFORD (F)			GRA	Privilege Tax	WS	2 %	
Privilege Tax	SF	1 %		Privilege Tax portion of single item over \$1,000	WS1	1 %	
Use Tax	SF2	1 %		Hotel/Motel (Additional Tax)	WS3	2 %	
Hotel/Motel (Additional Tax)	SF3	3 %		Jet Fuel Sales Tax	WS9	\$0.03/gal	
ST. JOHNS (F)			APA	YOUNGTOWN			MAR
Privilege Tax	SJ	2 %		Privilege Tax	YT	2 %	
Use Tax	SJ2	2 %		Hotel/Motel (Additional Tax)	YT3	2 %	
Privilege Tax portion of single item over \$1,500	SJ4	1 %		YUMA (F)			YMA
Use Tax portion of single item over \$1,500	SJ6	1 %		Privilege Tax	YM	1.7 %	
				Contracting Pre 3/95	YM5	1.5 %	
				Contracting Pre 3/94	YM7	1 %	