

**ARIZONA STATE, COUNTY AND CITY
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES
EFFECTIVE JULY 1, 1996**

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							
		La Paz and Yuma	Maricopa	Mohave	Pima	Gila and Pinal	All Other Counties	Accounting Credit Rate (STATE TAX ONLY)	
Business Class	TAXABLE ACTIVITIES								
1	Transporting	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
2	Mining - Non Metal	3.75 %	3.593 %	3.125 %	3.125 %	3.75 %	3.437 %	0.031 %	
4	Utilities	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
5	Communications	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
6	Railroad, Air	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
7-8	Private Car - Pipeline	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
9	Publication	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
10	Job Printing	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
11	Restaurants & Bars	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
12	Amusement	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
13	Commercial Lease	1.2 %	1.75 %	1 %	1 %	1.6 %	1.1 %	0.010 %	
14	Personal Property Rental	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
15	Contracting - Prime ^a	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
17	Retail	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
19	Severance - Metalliferous Mining	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	\$.0213	
22	Severance - Timbering Other ^c	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$.0151	
25	Transient Lodging ^d	6.6 %	6.325 %	5.5 %	5.5 %	6.6 %	6.05 %	0.055 %	
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %	N/A	
29	Use Tax Purchases	5 %	5 %	5 %	5 %	5 %	5 %	N/A	
30	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	5 %	N/A	
31	911 Emergency Telephone	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 %	N/A	
37	Contracting - Owner Builder	6 %	5.75 %	5 %	5 %	6 %	5.5 %	0.050 %	
41	Municipal Water ^e	0.65	0.65	0.65	0.65	0.65	0.65	N/A	
47	Membership Camping	6 %	5 %	5 %	5 %	5.5 %	5.5 %	0.050 %	
49	Jet Fuel Tax ^f	3.66	3.507	3.05	3.05	3.66	3.355	N/A	
51	Jet Fuel Use Tax ^f	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	\$2.50	N/A	N/A	N/A	
56	Jet Fuel Tax > 10 Mil Gallons ^f	0	.457	0	0	.305	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 1%.
- 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.

Table II
PROGRAM CITIES
ARIZONA CITY PRIVILEGE AND OTHER TAX RATES AND CODES
EFFECTIVE JULY 1, 1996

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL	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 %		DOUGLAS (F)			COH
				Privilege Tax	DL	2.5 %	
BUCKEYE (F)			MAR	Use Tax	DL2	2.5 %	
Privilege Tax	BE	2 %					
Telecommunications *	BE7	4 %		DUNCAN (F)	DC	2 %	GRN
Contracts Pre 3/96	BE9	1 %					APA
				EAGAR (F)			
BULLHEAD CITY			MOH	Privilege Tax	EG	3 %	
Privilege Tax	BH	2 %		Use Tax	EG2	3 %	
Use Tax	BH2	2 %		Hotel/Motel (Additional Tax)	EG3	3 %	
Jet Fuel Use Tax	BH8	\$.03/gal		Privilege Tax portion of single item over \$1000	EG4	2 %	
Jet Fuel	BH9	\$.03/gal		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 %					
				ELOY (F)			PNL
CAREFREE (F)			MAR	Privilege Tax	EL	2 %	
Privilege Tax	CA	1 %		Hotel/Motel (Additional Tax)	EL3	2 %	
Hotel/Motel (Additional Tax)	CA3	3 %		Restaurant/Bar	EL9	4 %	
Restaurant/Bar	CA4	2 %					
				FLORENCE (F)			PNL
CASA GRANDE (F)			PNL	Privilege Tax	FL	2 %	
Privilege Tax (including tax portion of sale of single item over \$5,000).	CG	1.5 %		Food	FL1	2 %	
Util/Communications	CG1	2 %		Hotel/Motel (Additional Tax)	FL3	2 %	
Hotel/Motel (Additional Tax)	CG3	2 %					
Restaurant/Bar	CG4	3.8 %		FOUNTAIN HILLS (F)			MAR
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 %		Privilege Tax	FH	1.2 %	
				Use Tax	FH2	1.2 %	
				Metalliferous Mining	FH5	0.1 %	
CAVE CREEK (F)			MAR	FREDONIA (F)	FD	2 %	COC
Privilege Tax	CK	1.5 %					
Utilities	CK1	3 %		GILA BEND (F)			MAR
Use Tax	CK2	1.5 %		Privilege Tax	GI	2.5 %	
Hotel/Motel (Additional Tax)	CK3	4 %		Privilege Tax portion of single item over \$1,200	GI4	1 %	
				Telecommunications	GI7	3 %	
CHINO VALLEY (F)	CV	2 %	YAV	GILBERT (F)			MAR
				Privilege Tax	GB	1 %	
CLARKDALE (F)			YAV	Hotel/Motel (Additional Tax)	GB3	3 %	
Privilege Tax	CD	2.25 %					
Hotel/Motel (Additional Tax)	CD1	2 %		GLOBE (F)			GLA
Contracts Pre 7/94	CD9	2 %		Privilege Tax	GL	1.5 %	
				Hotel/Motel (Additional Tax)	GL3	5 %	
CLIFTON (F)	CF	2 %	GRN	GOODYEAR (F)			MAR
				Privilege Tax	GY	2 %	
				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.

* change that is effective July 1, 1996

Table II (Continued)

Revised 7/1/96

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
HAYDEN (F)			GLA	PARKER			LAP
Privilege Tax	HY	1 %		Privilege Tax	PK	2 %	
e Tax	HY2	1 %		Privilege Tax portion of single item over \$2,500	PK1	1 %	
Metalliferous Mining	HY5	0.1 %		Utilities	PK3	3 %	
Timbering & Other Extraction	HY9	0.1 %		Hotel/Motel (Additional Tax)	PK4	2 %	
HOLBROOK (F)			NAV	PAYSON (F)	PS	2 %	GLA
Privilege Tax	HB	2 %		PIMA (F)	PM	1 %	GRA
Use Tax	HB2	2 %		PINETOP - LAKESIDE (F)	PP	2.5 %	NAV
Hotel/Motel (Additional Tax)	HB3	2 %		PRESCOTT VALLEY (F)			YAV
HUACHUCA CITY	HC	1 %	COH	Privilege Tax	PL	2 %	
JEROME	JO	3 %	YAV	Use Tax	PL2	2 %	
KEARNY (F)			PNL	Hotel/Motel (Additional Tax)	PL3	2 %	
Privilege Tax	KN	2 %		QUARTZSITE			LAP
Hotel/Motel (Additional Tax)	KN3	3 %		Privilege Tax	QZ	2 %	
KINGMAN			MOH	Use Tax	QZ2	2 %	
Privilege Tax	KM	2 %		Privilege Tax portion of single item over \$10,000	QZ4	1 %	
Use Tax	KM2	2 %		Metalliferous Mining	QZ5	0.1 %	
Hotel/Motel (Additional Tax)	KM3	2 %		Use Tax portion of single item over \$10,000	QZ6	1 %	
LAKE HAVASU CITY			MOH	Contracts Pre 11/94	QZ7	1 %	
Privilege Tax	LH	2 %		QUEEN CREEK (F)			MAR/PNL
Use Tax	LH2	2 %		Privilege Tax/Use Tax	QC	1 %	
Jet Fuel	LH7	\$.03/gal		Hotel/Motel (Additional Tax)	QC3	1 %	
Jet Fuel Use Tax	LH8	\$.03/gal		SAFFORD (F)			GRA
LITCHFIELD PARK(F)			MAR	Privilege Tax *	SF	2 %	
Privilege Tax	LP	2 %		Use Tax *	SF2	2 %	
Hotel/Motel (Additional Tax)	LP1	1 %		Hotel/Motel (Additional Tax)	SF3	3 %	
Use Tax	LP2	2 %		Privilege Tax for single item over \$5,000 *	SF4	1 %	
MAMMOTH			PNL	Use Tax portion of single item over \$5,000 *	SF6	1 %	
Privilege Tax	MH	2 %		SAHUARITA			PMA
Use Tax	MH2	2 %		Privilege Tax	SA	1 %	
ANA			PMA	Hotel/Motel (Additional Tax)	SA3	2 %	
Privilege Tax	MA	2 %		ST. JOHNS (F)			APA
Telecommunications	MA1	4 %		Privilege Tax	SJ	2 %	
Use Tax	MA2	2 %		Use Tax	SJ2	2 %	
Hotel/Motel (Additional Tax)	MA3	3 %		Privilege Tax portion of single item over \$1,500	SJ4	1 %	
Utilities	MA4	4 %		Use Tax portion of single item over \$1,500	SJ6	1 %	
MIAMI (F)	MM	1.5 %	GLA	SAN LUIS (F)	SU	2.5 %	YMA
ORO VALLEY			PMA	SEDONA			YAV/CO
Privilege Tax	OR	2 %		Privilege Tax	SE	2 %	
Hotel/Motel (Additional Tax)	OR3	1 %		Hotel/Motel (Additional Tax)	SE1	3 %	
Rental Real Property	OR9	2 %		Use Tax	SE2	2 %	
PAGE (F)			COC	SHOW LOW (F)	SL	2 %	NAV
Privilege Tax	PG	2 %		SIERRA VISTA (F)			COH
Hotel/Motel (Additional Tax)	PG1	2 %		Privilege Tax	SR	1.5 %	
Use Tax	PG2	2 %		Rental of Real Property *	SR1	.4 %	
Restaurant/Bar	PG3	4 %		Contracts Pre 10/93	SR7	1.2 %	
Privilege Tax for single item over \$3,000	PG4	1 %		Utilities/Telecommunications	SR8	2 %	
Use Tax for single item over \$3,000	PG6	1 %		Jet Fuel	SR9	\$0.02/gal	
PARADISE VALLEY (F)			MAR	SNOWFLAKE (F)	SN	2 %	NAV
Privilege Tax	PV	1.2 %		SOMERTON (F)			YMA
Hotel/Motel (Additional Tax)	PV1	3 %		Privilege Tax	SO	2.5 %	
				Contracts Pre 7/94	SO9	2 %	
				SOUTH TUCSON (F)			PMA
				Privilege Tax	ST	2.5 %	
				Contracts Pre 11/95	ST7	2 %	
				Restaurant/Bar	ST9	3.5 %	

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Table II (Continued)

Revised 7/1/96

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COU
SPRINGERVILLE (F)			APA	WELLTON (F)	WT	2.5 %	YMA
Privilege Tax	SV	3 %		WICKENBURG (F)	WB	1 %	MAF
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
SUPERIOR			PNL	Privilege Tax	WL	3 %	
Privilege Tax	SI	2 %		Privilege Tax portion of single item over \$1,000	WL1	2 %	
Privilege Tax portion of single item over \$500	SI4	1 %		Hotel/Motel Tax (not in addition to WL)	WL3	4.25 %	
SURPRISE (F)			MAR	Restaurant/Bar	WL9	4.25 %	
Privilege Tax	SP	2 %		WINKELMAN (F)			GLA
Hotel/Motel (Additional Tax)	SP1	1 %		Privilege Tax	WM	2.5 %	
Food Tax	SP2	1 %		Contracts Pre 1/95	WM9	2 %	
Restaurant/Bar	SP3	3 %		WINSLOW (F)			NAV
Privilege Tax for single item over \$5,000	SP4	1 %		Privilege Tax	WS	3 %	
TAYLOR (F)	TL	2 %	NAV	Privilege Tax portion of single item over \$1,000	WS1	1 %	
THATCHER (F)			GRA	Hotel/Motel (Additional Tax)	WS3	2 %	
Privilege Tax *	TC	2 %		Jet Fuel	WS9	\$.03/gal	
Hotel/Motel (Additional Tax)	TC3	3 %		YOUNGTOWN			MAR
Privilege Tax for single item over \$5,000 *	TC4	1 %		Privilege Tax	YT	2 %	
TOLLESON (F)			MAR	Hotel/Motel (Additional Tax)	YT3	2 %	
Privilege Tax	TN	2 %		YUMA (F)			YMA
Hotel/Motel (Additional Tax)	TN1	2 %		Privilege Tax	YM	1.7 %	
TOMBSTONE			COH	Contracts Pre 3/95	YM5	1.5 %	
Privilege Tax	TS	2.5 %		Contracts Pre 3/94	YM7	1 %	
Hotel/Motel (Additional Tax)	TS1	3 %					
Contracts Pre 1/96	TS7	2 %					

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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		