

**ARIZONA STATE, COUNTY AND CITY
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES
EFFECTIVE JANUARY 1, 1999**

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								Accounting Credit Rate (STATE TAX ONLY)
		La Paz and Yuma	Maricopa	Mohave	Pima	Gila and Pinal	Coconino	All Other Counties		
Business Class	TAXABLE ACTIVITIES									
1	Transporting	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
2	Mining - Non Metal	3.75 %	3.562 %	3.125 %	3.125 %	3.75 %	3.625 %	3.437 %	0.031 %	
4	Utilities	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
5	Communications	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
6	Railroad, Air	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
7-8	Private Car - Pipeline	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
9	Publication	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
10	Job Printing	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
11	Restaurants & Bars	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
12	Amusement	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
13	Commercial Lease	0 %	0.5 %	0 %	0 %	0.5 %	0 %	0 %	0 %	
14	Personal Property Rental	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
15	Contracting - Prime ^a	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
17	Retail	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
19	Severance - Metalliferous Mining	2.5 %	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	\$2.13	\$0.0213	
22	Severance - Timbering Other ^c	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$0.0151	
23	Recreational Vehicle Surcharge ^h	\$0	\$0	\$0	\$0.50	\$0	\$0	\$0	N/A	
25	Transient Lodging ^d	6.6 %	6.27 %	5.5 %	5.5 %	6.6 %	6.38 %	6.05 %	0.055 %	
26	Use Tax - Utilities	5 %	5 %	5 %	5 %	5 %	5 %	5 %	N/A	
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %	3 %	N/A	
29	Use Tax Purchases	5 %	5 %	5 %	5 %	5 %	5 %	5 %	N/A	
30	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	5 %	5 %	N/A	
31	911 Emergency Telephone	1.25 %	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 %	1.1 %	N/A	
36	911 Wireless Telecommunications ⁱ	0.10	0.10	0.10	0.10	0.10	0.10	0.10	N/A	
37	Contracting - Owner Builder	6 %	5.7 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
41	Municipal Water ^e	0.65	0.65	0.65	0.65	0.65	0.65	0.65	N/A	
47	Membership Camping	6 %	5.2 %	5 %	5 %	5.5 %	5.8 %	5.5 %	0.050 %	
49	Jet Fuel Tax ^f	3.66	3.355	3.05	3.05	3.66	3.538	3.355	N/A	
51	Jet Fuel Use Tax ^f	3.05	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	\$3.50	N/A	N/A	N/A	N/A	
56	Jet Fuel Tax > 10 Mil Gallons ^f	0	.305	0	0	.305	0	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 2%.
- e Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus \$0.65.
- f Rate is cents per gallon.
- g Class 53 is for Maricopa filers and Class 55 is for Pima filers.
- h Rate is \$0.50 per day on each lease or rental of a parking space for recreational vehicles.
- i Rate is \$0.10 per month for each activated wireless service.

Table II
PROGRAM CITIES
ARIZONA CITY PRIVILEGE AND OTHER TAX RATES AND CODES
EFFECTIVE JANUARY 1, 1999

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL/MAR	COOLIDGE (F)			PNL
Privilege Tax	AJ	2 %		Privilege Tax	CL	2 %	
Utilities/Telecommunications	AJ1	3 %		Retail Tax portion of single item over \$10,000	CL1	1.5 %	
Hotel/Motel (Additional Tax)	AJ3	2 %		Use Tax	CL2	2 %	
Retail Tax portion of single item over \$2,000	AJ4	1 %		Use Tax portion of single item over \$10,000	CL3	1.5 %	
				Hotel/Motel (Additional Tax)	CL6	3 %	
BENSON (F)			COH	COTTONWOOD (F)		2.2 %	YAV
Privilege Tax	BS	2.5 %					
Hotel/Motel (Additional Tax)	BS1	2 %		DOUGLAS (F)			COH
Contracts Pre 10/98	BS9	2 %		Privilege Tax	DL	2.5 %	
				Use Tax	DL2	2.5 %	
BISBEE (F)			COH	DUNCAN (F)		2 %	GRN
Privilege Tax	BB	2 %					
Hotel/Motel (Additional Tax)	BB3	2.5 %		EAGAR (F)			APA
				Privilege Tax	EG	3 %	
BUCKEYE (F)			MAR	Use Tax	EG2	3 %	
Privilege Tax	BE	2 %		Hotel/Motel (Additional Tax)	EG3	3 %	
Telecommunications	BE7	4 %		Retail Tax portion of single item over \$1000	EG4	2 %	
				Use Tax portion of single item over \$1000	EG6	2 %	
BULLHEAD CITY			MOH	EL MIRAGE (F)			MAR
Privilege Tax	BH	2 %		Privilege Tax	EM	3 %	
Use Tax	BH2	2 %		Hotel/Motel (Additional Tax)	EM1	2 %	
Jet Fuel Use Tax	BH8	\$.03/gal		Contracts Pre 10/97	EM9	2 %	
Jet Fuel	BH9	\$.03/gal					
CAMP VERDE			YAV	ELOY (F)			PNL
Privilege Tax	CE	1 %		Privilege Tax	EL	2 %	
Use Tax	CE2	1 %		Hotel/Motel (Additional Tax)	EL3	2 %	
Hotel/Motel (Additional Tax)	CE3	3 %		Restaurant/Bar	EL9	4 %	
				FLORENCE (F)			PNL
CAREFREE (F)			MAR	Privilege Tax	FL	2 %	
Privilege Tax	CA	2 %		Food	FL1	2 %	
Hotel/Motel (Additional Tax)	CA3	3 %		Hotel/Motel (Additional Tax)	FL3	2 %	
Restaurant/Bar	CA4	2 %					
Contracts Pre 6/98	CA8	1 %		FOUNTAIN HILLS (F)			MAR
				Privilege Tax	FH	1.2 %	
CASA GRANDE (F)			PNL	Use Tax	FH2	1.2 %	
Privilege Tax (including Retail tax portion of sale of single item over \$5,000).	CG	1.5 %		Hotel/Motel (Additional Tax)	FH3	3 %	
Utilities/Telecommunications	CG1	2 %		Metalliferous Mining	FH5	0.1 %	
Hotel/Motel (Additional Tax)	CG3	2 %		FREDONIA (F)		2 %	COC
Sewer Tax (NOTE: Except for portion of sale of a single item over \$5,000, All taxpayers reporting Class CG must also report Class CG8).	CG8	0.3 %		GILA BEND (F)			MAR
				Privilege Tax	GI	2.5 %	
CAVE CREEK (F)			MAR	Retail Tax portion of single item over \$1,200	GI4	1 %	
Privilege Tax	CK	2 %		Telecommunications	GI7	3 %	
Utilities	CK1	3 %		GILBERT (F)			MAR
Use Tax	CK2	2 %		Privilege Tax	GB	1 %	
Hotel/Motel (Additional Tax)	CK3	4 %		Hotel/Motel (Additional Tax)	GB3	3 %	
Contracts Pre 4/97	CK9	1.5 %		GLOBE (F)			GLA
				Privilege Tax	GL	1.5 %	
CHINO VALLEY (F)		2 %	YAV	Hotel/Motel (Additional Tax)	GL3	5 %	
CLARKDALE (F)			YAV	GOODYEAR (F)			MAR
Privilege Tax	CD	2.25 %		Privilege Tax	GY	2 %	
Hotel/Motel (Additional Tax)	CD1	2 %		Retail Tax for single item over \$2,000	GY4	1.2 %	
				Jet Fuel	GY9	\$.03/gal	
CLIFTON (F)		2 %	GRN	GUADALUPE (F)		2 %	MAR
COLORADO CITY			MOH				
Privilege Tax	CC	2 %					
Use Tax	CC2	2 %					
Hotel/Motel (Additional Tax)	CC3	2 %					

(F) These cities tax food sales.

Table II (Continued)

Revised 1/1/99

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 %	
Use Tax	HY2	1 %		Retail Tax portion of single item over \$2,500	PK1	1 %	
Hotel/Motel (Additional Tax)	HY3	2 %		Utilities	PK3	3 %	
Metalliferous Mining	HY5	0.1 %		Hotel/Motel (Additional Tax)	PK4	3 %	
Timbering & Other Extraction	HY9	0.1 %		PATAGONIA (F)			STC
HOLBROOK (F)			NAV	Privilege Tax	PA	3 %	
Privilege Tax	HB	3 %		Hotel/Motel (Additional Tax)	PA3	3 %	
Use Tax	HB2	3 %		Mining	PA5	0.1 %	
Hotel/Motel (Additional Tax)	HB3	2 %		PAYSON (F)	PS	2 %	GLA
Retail Tax portion of single item over \$1,000	HB6	2 %		PIMA (F)	PM	1 %	GRA
Use Tax portion of single item over \$1,000	HB8	2 %		PINETOP - LAKESIDE (F)	PP	2.5 %	NAV
Contracts Pre 5/98	HB9	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 %		Retail 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	QUEEN CREEK (F)			MAR/P
Privilege Tax	LH	2 %		Privilege Tax/Use Tax	QC	1 %	
Use Tax	LH2	2 %		Hotel/Motel (Additional Tax)	QC3	1 %	
Restaurant/Bar (Additional Tax)	LH3	1 %		SAFFORD (F)			GRA
Jet Fuel	LH7	\$.03/gal		Privilege Tax	SF	2 %	
Jet Fuel Use Tax	LH8	\$.03/gal		Use Tax	SF2	2 %	
TCHFIELD PARK(F)			MAR	Hotel/Motel (Additional Tax)	SF3	3 %	
Privilege Tax	LP	2 %		Retail Tax for single item over \$5,000	SF4	1 %	
Hotel/Motel (Additional Tax)	LP1	1 %		Use Tax for single item over \$5,000	SF6	1 %	
Use Tax	LP2	2 %		SAHUARITA			PMA
MAMMOTH			PNL	Privilege Tax	SA	1 %	
Privilege Tax	MH	2 %		Hotel/Motel (Additional Tax)	SA3	2 %	
Use Tax	MH2	2 %		ST. JOHNS (F)			APA
MARANA			PMA	Privilege Tax	SJ	2 %	
Privilege Tax	MA	2 %		Use Tax	SJ2	2 %	
Telecommunications	MA1	4 %		Retail Tax portion of single item over \$1,500	SJ4	1 %	
Use Tax	MA2	2 %		Use Tax portion of single item over \$1,500	SJ6	1 %	
Hotel/Motel (Additional Tax)	MA3	3 %		SAN LUIS (F)			YMA
Utilities	MA4	4 %		Privilege Tax	SU	2.5 %	
Construction Contracting	MA8	3 %		Use Tax	SU2	2.5 %	
Contracting Pre 5/98 use MA				SEDONA			YAV
MIAMI (F)	MM	1.5 %	GLA	Privilege Tax	SE	3 %	
ORO VALLEY			PMA	Hotel/Motel (Additional Tax)	SE1	3 %	
Privilege Tax	OR	2 %		Use Tax	SE2	3 %	
Hotel/Motel (Additional Tax)	OR3	1 %		SHOW LOW (F)	SL	2 %	NAV
PAGE (F)			COC	SIERRA VISTA (F)			COI
Privilege Tax	PG	2 %		Privilege Tax	SR	1.5 %	
Hotel/Motel (Additional Tax)	PG1	2 %		Hotel/Motel (Additional Tax)	SR1	4 %	
Use Tax	PG2	2 %		Utilities/Telecommunications	SR8	2 %	
Restaurant/Bar	PG3	4 %		Jet Fuel	SR9	\$0.02/gal	
Retail Tax for single item over \$3,000	PG4	1 %		SNOWFLAKE (F)	SN	2 %	NA
Use Tax for single item over \$3,000	PG6	1 %		SOMERTON (F)	SO	2.5 %	YM
PARADISE VALLEY (F)			MAR				
Privilege Tax	PV	1.4 %					
Hotel/Motel (Additional Tax)	PV1	3 %					
Contracts Pre 1/99	PV9	1.2 %					

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Table II (Continued)

Revised 1/1/99

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
SOUTH TUCSON (F)			PMA	TOMBSTONE			COH
Privilege Tax	ST	2.5 %		Privilege Tax	TS	2.5 %	
Restaurant/Bar	ST9	3.5 %		Hotel/Motel (Additional Tax)	TS1	3 %	
SPRINGERVILLE (F)			APA	WELLTON (F)	WT	2.5 %	YMA
Privilege Tax	SV	3 %		WICKENBURG (F)	WB	1 %	MAR
Hotel/Motel (Additional Tax)	SV1	1 %		WILLCOX (F)	WC	2 %	COH
Retail Tax portion of single item over \$1,000	SV4	2 %		WILLIAMS (F)			COC
SUPERIOR			PNL	Privilege Tax	WL	3 %	
Privilege Tax	SI	2 %		Retail Tax portion of single item over \$1,000	WL1	2 %	
Retail 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)	WM	2.5 %	GLA/PN
Hotel/Motel (Additional Tax)	SP1	1 %		WINSLOW (F)			NAV
Food Tax	SP2	1 %		Privilege Tax	WS	3 %	
Restaurant/Bar	SP3	3 %		Privilege Tax portion of single item over \$1,000	WS1	1 %	
Retail Tax for single item over \$5,000	SP4	1 %		Hotel/Motel (Additional Tax)	WS3	2 %	
TAYLOR (F)	TL	2 %	NAV	Jet Fuel	WS9	\$.03/gal	
THATCHER (F)			GRA	YOUNGTOWN			MAR
Privilege Tax	TC	2 %		Privilege Tax	YT	2 %	
Hotel/Motel (Additional Tax)	TC3	3 %		Hotel/Motel (Additional Tax)	YT3	2 %	
Retail Tax for single item over \$5,000	TC4	1 %		YUMA (F)	YM	1.7 %	YMA
TOLLESON (F)			MAR				
Privilege Tax	TN	2 %					
Hotel/Motel (Additional Tax)	TN1	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) 412-7160
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