

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE (SALES) TAX RATE TABLES  
EFFECTIVE AUGUST 1, 1991**

The following tables contain tax rates for most Arizona Transaction Privilege (Sales) Taxes:

Table I contains combined tax rates for state and county taxes. It lists rates for each class of business by county.

Table II contains tax identification codes for the 15 Arizona counties which must be used in the second named column of the return.

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 that city.

Table IV contains a list of all the city sales tax rates and codes for program cities. The department collects the tax for these cities.

**NOTE:** These tables are published every 6 months unless state law changes a rate. City and county rates may change in that interval. Notices of these changes will be given in the message box on the Form ST-1 (Transaction Privilege Tax Return) on an interim basis or will be included in the ST-1 mailing. If you have a question about a tax rate, call taxpayer assistance at one of the numbers listed in the instructions.

**Table I**

Class Codes	TAXABLE ACTIVITIES	TAX RATES FOR SALES IN THESE COUNTIES					
		Apache/ Cochise/ Graham/La Paz/Santa Cruz	Maricopa/ Pinal	Gila	Yuma	All Other Counties	
1	Transporting	5.5 %	5.5 %	6 %	6 %	5 %	
2	Mining - Non-Metal	3.437 %	3.437 %	3.75 %	3.75 %	3.125 %	
4	Utilities	5.5 %	5.5 %	6 %	6 %	5 %	
5	Communications	5.5 %	5.5 %	6 %	6 %	5 %	
6	Railroad, Air	5.5 %	5.5 %	6 %	6 %	5 %	
7-8	Private Car - Pipeline	5.5 %	5.5 %	6 %	6 %	5 %	
9	Publication	5.5 %	5.5 %	6 %	6 %	5 %	
10	Job Printing	5.5 %	5.5 %	6 %	6 %	5 %	
11	Restaurants & Bars	5.5 %	5.5 %	6 %	6 %	5 %	
12	Amusement	5.5 %	5.5 %	6 %	6 %	5 %	
13	Commercial Lease	5.225 %	5.25 %	5.725 %	5.7 %	4.75 %	
14	Personal Property Rental	5.5 %	5.5 %	6 %	6 %	5 %	
15	Contracting - Prime**	5.5 %	5.5 %	6 %	6 %	5 %	
16	Animal Feed	0.516 %	0.516 %	0.562 %	0.562 %	0.469 %	
17	Retail	5.5 %	5.5 %	6 %	6 %	5 %	
19	Severance - Metalliferous Mining	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	
20	Severance - Timbering	1.5 %	1.5 %	1.5 %	1.5 %	1.5 %	
25	Transient Lodging	6.05 %	6.05 %	6.6 %	6.6 %	5.5*** %	
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	
29	Use Tax Out-of-State Purchases	5 %	5 %	5 %	5 %	5 %	
30	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	
31	911 Emergency Telephone	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	
33	Telecommunication's Devices	0.6 %	0.6 %	0.6 %	0.6 %	0.6 %	
37	Contracting - Owner Builder	5.5 %	5.5 %	6 %	6 %	5 %	
41	Municipal Water *	0.65 %	0.65 %	0.65 %	0.65 %	0.65 %	
47	Membership Camping	5.5 %	5 %	5.5 %	6 %	5 %	

\* 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: Sales Tax Audit - 1600 West Monroe - Phoenix, AZ 85007.

\*\*\* Unincorporated areas of Pima County add 1%.

**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

**Table IV**

**PROGRAM CITIES  
ARIZONA CITY SALES TAX RATES AND CODES  
EFFECTIVE 08/01/91**

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
<b>APACHE JUNCTION (F)</b>			<b>PNL</b>	<b>CLARKDALE (F)</b>			<b>YAV</b>
Util/Communications	AJ1	3%		Hotel/Motel Tax (Additional Tax)	CD1	1%	
All Others	AJ	2%		All Others	CD	2%	
Sales Tax Portion of single item over \$2,000	AJ4	1%		<b>CLIFTON (F)</b>	CF	1%	<b>GRN</b>
<b>CLARKDALE (F)</b>			<b>MAR</b>	<b>COLORADO CITY</b>			<b>MOH</b>
Hotel/Motel Tax (Additional Tax)	AD3	2%		Use Tax	CC2	1%	
Food	AD1	1.5%		Sales Tax	CC	1%	
Pre-12/90 Contracting	AD5	1%		Hotel/Motel Tax (Additional Tax)	CC1	2%	
All Others	AD	1.5%		<b>COOLIDGE (F)</b>			<b>PNL</b>
<b>BENSON (F)</b>			<b>COH</b>	Sales tax single item \$10,000 or less	CL	2%	
Hotel/Motel Tax (Additional Tax)	BS1	2%		Sales tax single item over \$10,000	CL1	1.5%	
All Others	BS	2%		Use tax single item \$10,000 or less	CL2	2%	
<b>BISBEE (F)</b>			<b>COH</b>	Use tax single item over \$10,000	CL3	1.5%	
Sales Tax	BB	2%		<b>COTTONWOOD (F)</b>	CW	2%	<b>YAV</b>
Hotel/Motel Tax (Additional Tax)	BB3	2.5%		<b>DOUGLAS (F)</b>			<b>COH</b>
<b>BUCKEYE (F)</b>			<b>MAR</b>	Sales tax	DL	2.5%	
General Sales Tax	BE	1%		Use tax	DL2	2.5%	
Telecommunication	BE7	3%		<b>DUNCAN (F)</b>	DC	2%	<b>GRN</b>
<b>BULLHEAD CITY</b>			<b>MOH</b>	<b>EAGAR (F)</b>			<b>APA</b>
Use Tax	BH2	2%		Sales Tax	EG	2%	
Sales Tax	BH	2%		Use Tax	EG2	2%	
<b>CAMP VERDE</b>			<b>YAV</b>	Hotel/Motel Tax (Additional Tax)	EG3	2%	
Use Tax	CE2	1%		<b>EL MIRAGE (F)</b>			<b>MAR</b>
Sales Tax	CE	1%		Sales Tax	EM	2%	
Hotel/Motel Tax (Additional Tax)	CE3	1%		Hotel/Motel Tax (Additional Tax)	EM1	2%	
<b>CAREFREE (F)</b>	CA	1%	<b>MAR</b>	<b>ELOY (F)</b>			<b>PNL</b>
<b>CASA GRANDE (F)</b>			<b>PNL</b>	Sales Tax	EL	2%	
Util/Communications	CG1	2%		Hotel/Motel Tax (Additional Tax)	EL3	2%	
All Others	CG	1.5%		Restaurant & Bar	EL9	4%	
<b>CHINO CREEK (F)</b>			<b>MAR</b>	<b>FLORENCE (F)</b>			<b>PNL</b>
Use Tax	CK2	1.5%		All Others	FL	2%	
Utilities	CK1	3%		Food	FL1	2%	
All Others	CK	1.5%		<b>FREDONIA (F)</b>	FD	2%	<b>COC</b>
<b>CHINO VALLEY (F)</b>	CV	2%	<b>YAV</b>				

(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
GILA BEND (F)			MAR	PRESCOTT VALLEY (F)			YAV
General Invoice over \$1,200	GI1	1%		Sales Tax	PL	2%	
All Others	GI	2%		Use Tax	PL2	2%	
GILBERT (F)	GB	1%	MAR	Hotel/Motel Tax (Additional Tax)	PL3	2%	
GLOBE (F)	GL	1%	GLA	QUARTZSITE			LAP
GOODYEAR (F)	GY	2%	MAR	Sales Tax	QZ	1%	
GUADALUPE (F)	GU	2%	MAR	Use Tax	QZ2	1%	
HAYDEN (F)			GLA	SAFFORD (F)			GRA
Sales Tax	HY	.25%		Use Tax	SF2	1%	
Use Tax	HY2	.25%		Sales Tax	SF	1%	
HOLBROOK (F)			NAV	ST. JOHNS (F)			APA
Use Tax	HB2	2%		General sales tax & portion of single item \$1,500 or less	SJ	2%	
Sales Tax	HB	2%		Sales tax portion of single item over \$1,500	SJ4	1%	
Hotel/Motel Tax (Additional Tax)	HB3	2%		General use tax & portion of single item \$1,500 or less	SJ2	2%	
HUACHUCA CITY	HC	1%	COH	Use tax portion of single item over \$1,500	SJ6	1%	
JEROME	JO	3%	YAV	SAN LUIS (F)	SU	2%	YMA
KEARNY (F)			PNL	SEDONA			YAV
Sales Tax	KN	1%		Use Tax	SE2	2%	
Hotel/Motel Tax (Additional Tax)	KN3	3%		Sales Tax	SE	2%	
KINGMAN			MOH	Hotel/Motel Tax (Additional Tax)	SE1	3%	
Use Tax	KM2	1%		SHOW LOW (F)	SL	2%	NAV
Portion of single sale over \$1,000 at retail	KM1	1%		SIERRA VISTA (F)	SR	1.2%	COH
Hotel/Motel Tax (Additional Tax)	KM3	2%		SNOWFLAKE (F)	SN	2%	NAV
All Others	KM	2%		SOMERTON (F)	SO	2%	YMA
LAKE HAVASU CITY			MOH	SOUTH TUCSON (F)	ST	2%	PMA
General sales tax & single item \$2,500 or less	LH	2%		SPRINGVILLE (F)			APA
Use tax single item \$2,500 or less	LH2	2%		Sales Tax single item \$1,000 or less	SV	3%	
Sales tax portion of single item over \$2,500	LH4	1%		Use Tax single item \$1,000 or less	SV2	3%	
Contracting Pre - 7/90	LH5	1%		Sales Tax portion of single item over \$1,000	SV4	2%	
Use tax portion of single item over \$2,500	LH6	1%		Use Tax portion of single item over \$1,000	SV6	2%	
LITCHFIELD PARK (F)			MAR	SUPERIOR	SI	1%	PNL
Use Tax	LP2	2%		SURPRISE (F)			MAR
Sales Tax	LP	2%		Sales Tax	SP	2%	
Hotel/Motel Tax (Additional Tax)	LP1	1%		Hotel/Motel Tax (Additional Tax)	SP1	1%	
MARANA			PMA	Food Tax	SP2	1%	
Use Tax	MA2	2%		Restaurant & Bar	SP3	3%	
Util/Communication	MA1	2%		TAYLOR (F)	TL	1%	NAV
All Others	MA	2%		THATCHER (F)	TC	1%	GRA
MIAMI (F)	MM	1%	GLA	TOLLESON (F)			MAR
ORO VALLEY			PMA	Sales Tax	TN	2%	
General Sales Tax	OR	2%		Hotel/Motel Tax (Additional Tax)	TN1	2%	
Hotel/Motel Tax (Additional Tax)	OR3	1%		TOMBSTONE	TS	2%	COH
Rental Real Property	OR9	2%		WELLTON (F)	WT	2%	YMA
PAGE (F)			COC	WICKENBURG (F)	WB	1%	MAR
Use Tax	PG2	1%		WILLCOX (F)			COH
Sales Tax	PG	1%		Food	WC1	1%	
Hotel/Motel Tax (Additional Tax)	PG1	2%		All Others	WC	2%	
Restaurant, Bar & Catering Service	PG3	3%		WILLIAMS (F)			COC
PARADISE VALLEY (F)			MAR	Portion of single sale over \$1,000	WL1	2%	
Hotel/Motel Tax (Additional Tax)	PV1	2%		Hotel/Motel Tax (not in addition to WL)	WL3	4.25%	
Sales Tax	PV	1%		Restaurant/Bar Tax	WL9	4.25%	
PARKER			LAP	All Others	WL	3%	
Single item over \$2,500	PK1	1%		WINKELMAN (F)	WM	2%	GLA
Hotel/Motel Tax (Additional Tax)	PK4	2%		WINSLOW (F)			NAV
Utilities	PK3	3%		Portion of single sale over \$1,000	WS1	1%	
All Others	PK	2%		All Others	WS	2%	
PAYSON (F)	PS	2%	GLA	Hotel/Motel Tax (Additional Tax)	WS3	2%	
PIMA (F)	PM	1%	GRA	YOUNGTOWN	YT	1%	MAR
PINETOP - LAKESIDE (F)	PP	2.5%	NAV	YUMA (F)	YM	1%	YMA