

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE (SALES) TAX RATE TABLES  
EFFECTIVE SEPTEMBER 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		TAX RATES FOR SALES IN THESE COUNTIES						
		Apache/ Cochise/ Graham/ Greenlee/ LaPaz/Santa Cruz	Coconino	Gila	Maricopa/ Pinal	Yuma	All Other Counties	
Class Codes	TAXABLE ACTIVITIES							
1	Transporting	5.5 %	5.1 %	6 %	5.5 %	6 %	5 %	
2	Mining - Non-Metal	3.437 %	3.187 %	3.75 %	3.437 %	3.75 %	3.125 %	
4	Utilities	5.5 %	5.1 %	6 %	5.5 %	6 %	5 %	
5	Communications	5.5 %	5.1 %	6 %	5.5 %	6 %	5 %	
6	Railroad, Air	5.5 %	5.1 %	6 %	5.5 %	6 %	5 %	
7-8	Private Car - Pipeline	5.5 %	5.1 %	6 %	5.5 %	6 %	5 %	
9	Publication	5.5 %	5.1 %	6 %	5.5 %	6 %	5 %	
10	Job Printing	5.5 %	5.1 %	6 %	5.5 %	6 %	5 %	
11	Restaurants & Bars	5.5 %	5.1 %	6 %	5.5 %	6 %	5 %	
12	Amusement	5.5 %	5.1 %	6 %	5.5 %	6 %	5 %	
13	Commercial Lease	5.225 %	4.845 %	5.725 %	5.25 %	5.7 %	4.75 %	
14	Personal Property Rental	5.5 %	5.1 %	6 %	5.5 %	6 %	5 %	
15	Contracting - Prime**	5.5 %	5.1 %	6 %	5.5 %	6 %	5 %	
16	Animal Feed	0.516 %	0.478 %	0.562 %	0.516 %	0.562 %	0.469 %	
17	Retail	5.5 %	5.1 %	6 %	5.5 %	6 %	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	6.05 %	5.61*** %	6.6 %	6.05 %	6.6 %	5.5*** %	
28	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %	
29	Use Tax Out-of-State 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	0.6 %	0.6 %	0.6 %	0.6 %	0.6 %	0.6 %	
37	Contracting - Owner Builder	5.5 %	5.1 %	6 %	5.5 %	6 %	5 %	
41	Municipal Water *	0.65 %	0.65 %	0.65 %	0.65 %	0.65 %	0.65 %	
47	Membership Camping	5.5 %	5.1 %	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 09/01/91

CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CLASS CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL	CLARKDALE (F)			YAV
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%		CLIFTON (F)	CF	1%	GRN
AVONDALE (F)			MAR	COLORADO CITY			MOH
Hotel/Motel Tax (Additional Tax)	AD3	2%		Use Tax	CC2	2%	
Food	AD1	1.5%		Sales Tax	CC	2%	
Pre-12/90 Contracting	AD5	1%		Hotel/Motel Tax (Additional Tax)	CC3	2%	
All Others	AD	1.5%		COOLIDGE (F)			PNL
BENSON (F)			COH	Sales Tax & portion of single item \$10,000 or less	CL	2%	
Hotel/Motel Tax (Additional Tax)	BS1	2%		Sales Tax portion of single item over \$10,000	CL1	1.5%	
All Others	BS	2%		Use Tax & portion of single item \$10,000 or less	CL2	2%	
BISBEE (F)			COH	Use Tax portion of single item over \$10,000	CL3	1.5%	
Sales Tax	BB	2%		COTTONWOOD (F)	CW	2%	YAV
Hotel/Motel Tax (Additional Tax)	BB3	2.5%		DOUGLAS (F)			COH
BUCKEYE (F)			MAR	Sales Tax	DL	2.5%	
General Sales Tax	BE	1%		Use Tax	DL2	2.5%	
Telecommunication	BE7	3%		DUNCAN (F)	DC	2%	GRN
BULLHEAD CITY			MOH	EAGAR (F)			APA
Use Tax	BH2	2%		Sales Tax	EG	2%	
Sales Tax	BH	2%		Use Tax	EG2	2%	
CAMP VERDE			YAV	Hotel/Motel Tax (Additional Tax)	EG3	2%	
Use Tax	CE2	1%		EL MIRAGE (F)			MAR
Sales Tax	CE	1%		Sales Tax	EM	2%	
Hotel/Motel Tax (Additional Tax)	CE3	1%		Hotel/Motel Tax (Additional Tax)	EM1	2%	
CAREFREE (F)	CA	1%	MAR	ELOY (F)			PNL
CASA GRANDE (F)			PNL	Sales Tax	EL	2%	
Util/Communications	CG1	2%		Hotel/Motel Tax (Additional Tax)	EL3	2%	
All Others	CG	1.5%		Restaurant & Bar	EL9	4%	
CAVE CREEK (F)			MAR	FLORENCE (F)			PNL
Use Tax	CK2	1.5%		All Others	FL	2%	
Utilities	CK1	3%		Food	FL1	2%	
All Others	CK	1.5%		FREDONIA (F)	FD	2%	COC
CHINO VALLEY (F)	CV	2%	YAV				

(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
Sales Tax portion of single item over \$1,200	GI1	1%		Sales Tax	PL	2%	
All Others	GI	2%		Use Tax	PL2	2%	
				Hotel/Motel Tax (Additional Tax)	PL3	2%	
GILBERT (F)	GB	1%	MAR				
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%		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%		Use Tax & portion of single item \$1,500 or less	SJ2	2%	
				Use Tax portion of single item over \$1,500	SJ6	1%	
HUACHUCA CITY	HC	1%	COH				
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%	
				Hotel/Motel Tax (Additional Tax)	SE1	3%	
KINGMAN			MOH	SHOW LOW (F)	SL	2%	NAV
Use Tax	KM2	2%		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
Sales Tax & portion of single item \$2,500 or less	LH	2%		SPRINGERVILLE (F)			APA
Use Tax & portion of single item \$2,500 or less	LH2	2%		Sales Tax & portion of single item \$1,000 or less	SV	3%	
Sales Tax portion of single item over \$2,500	LH4	1%		Use Tax & portion of 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%	
				Food Tax	SP2	1%	
MARANA			PMA	Restaurant & Bar	SP3	3%	
Use Tax	MA2	2%		TAYLOR (F)	TL	1%	NAV
Util/Communication	MA1	2%		THATCHER (F)	TC	1%	GRA
All Others	MA	2%		TOLLESON (F)			MAR
MIAMI (F)	MM	1%	GLA	Sales Tax	TN	2%	
ORO VALLEY			PMA	Hotel/Motel Tax (Additional Tax)	TN1	2%	
Sales Tax	OR	2%		TOMBSTONE	TS	2%	COH
Hotel/Motel Tax (Additional Tax)	OR3	1%		WELLTON (F)	WT	2%	YMA
Rental Real Property	OR9	2%		WICKENBURG (F)	WB	1%	MAR
PAGE (F)			COC	WILLCOX (F)			COH
Use Tax	PG2	1%		Food	WC1	1%	
Sales Tax	PG	1%		All Others	WC	2%	
Hotel/Motel Tax (Additional Tax)	PG1	2%		WILLIAMS (F)			COC
Restaurant, Bar & Catering Service	PG3	3%		Sales Tax portion of single item over \$1,000	WL1	2%	
PARADISE VALLEY (F)			MAR	Hotel/Motel Tax (not in addition to WL)	WL3	4.25%	
Hotel/Motel Tax (Additional Tax)	PV1	2%		Restaurant/Bar Tax	WL9	4.25%	
Sales Tax	PV	1%		All Others	WL	3%	
PARKER			LAP	WINKELMAN (F)	WM	2%	GLA
Sales Tax portion of single item over \$2,500	PK1	1%		WINSLOW (F)			NAV
Hotel/Motel Tax (Additional Tax)	PK4	2%		Sales Tax portion of single item over \$1,000	WS1	1%	
Utilities	PK3	3%		All Others	WS	2%	
All Others	PK	2%		Hotel/Motel Tax (Additional Tax)	WS3	2%	
PAYSON (F)	PS	2%	GLA	YOUNGTOWN	YT	1%	MAR
PIMA (F)	PM	1%	GRA	YUMA (F)	YM	1%	YMA
PINETOP - LAKESIDE (F)	PP	2.5%	NAV				