

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES  
EFFECTIVE JANUARY 1, 1998**

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 %	5.5 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
2	Mining - Non Metal	3.75 %	3.437 %	3.125 %	3.125 %	3.75 %	3.625 %	3.437 %	0.031 %	
4	Utilities	6 %	5.5 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
5	Communications	6 %	5.5 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
6	Railroad, Air	6 %	5.5 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
7-8	Private Car - Pipeline	6 %	5.5 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
9	Publication	6 %	5.5 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
10	Job Printing	6 %	5.5 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
11	Restaurants & Bars	6 %	5.5 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
12	Amusement	6 %	5.5 %	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 %	5.5 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
15	Contracting - Prime <sup>a</sup>	6 %	5.5 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
17	Retail	6 %	5.5 %	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 <sup>b</sup>	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$0.0213	
22	Severance - Timbering Other <sup>c</sup>	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$0.0151	
23	Recreational Vehicle Surcharge <sup>h</sup>	\$0	\$0	\$0	\$0.50	\$0	\$0	\$0	N/A	
25	Transient Lodging <sup>d</sup>	6.6 %	6.05 %	5.5 %	5.5 %	6.6 %	6.38 %	6.05 %	0.055 %	
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 <sup>i</sup>	0.10	0.10	0.10	0.10	0.10	0.10	0.10	N/A	
37	Contracting - Owner Builder	6 %	5.5 %	5 %	5 %	6 %	5.8 %	5.5 %	0.050 %	
41	Municipal Water <sup>e</sup>	0.65	0.65	0.65	0.65	0.65	0.65	0.65	N/A	
47	Membership Camping	6 %	5 %	5 %	5 %	5.5 %	5.8 %	5.5 %	0.050 %	
49	Jet Fuel Tax <sup>f</sup>	3.66	3.355	3.05	3.05	3.66	3.538	3.355	N/A	
51	Jet Fuel Use Tax <sup>f</sup>	3.05	3.05	3.05	3.05	3.05	3.05	3.05	N/A	
53/55	Rental Car Surcharge <sup>g</sup>	N/A	\$2.50	N/A	\$3.50	N/A	N/A	N/A	N/A	
56	Jet Fuel Tax > 10 Mil Gallons <sup>f</sup>	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, 1998**

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
<b>APACHE JUNCTION (F)</b>			PNL/MAR	<b>COLORADO CITY</b>			MOH
Privilege Tax	AJ	2 %		Privilege Tax	CC	2 %	
Utilities/Telecommunications	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 %		<b>COOLIDGE (F)</b>			PNL
<b>BENSON (F)</b>			COH	Privilege Tax	CL	2 %	
Privilege Tax	BS	2 %		Privilege Tax portion of single item over \$10,000	CL1	1.5 %	
Hotel/Motel (Additional Tax)	BS1	2 %		Use Tax	CL2	2 %	
<b>BISBEE (F)</b>			COH	Use Tax portion of single item over \$10,000	CL3	1.5 %	
Privilege Tax	BB	2 %		Hotel/Motel (Additional Tax)	CL6	3 %	
Hotel/Motel (Additional Tax)	BB3	2.5 %		<b>COTTONWOOD (F)</b>	CW	2.2 %	YAV
<b>BUCKEYE (F)</b>			MAR	<b>DOUGLAS (F)</b>			COH
Privilege Tax	BE	2 %		Privilege Tax	DL	2.5 %	
Telecommunications	BE7	4 %		Use Tax	DL2	2.5 %	
Contracts Pre 3/96	BE9	1 %		<b>DUNCAN (F)</b>	DC	2 %	GRN
<b>BULLHEAD CITY</b>			MOH	<b>EAGAR (F)</b>			APA
Privilege Tax	BH	2 %		Privilege Tax	EG	3 %	
Use Tax	BH2	2 %		Use Tax	EG2	3 %	
Jet Fuel Use Tax	BH8	\$.03/gal		Hotel/Motel (Additional Tax)	EG3	3 %	
Jet Fuel	BH9	\$.03/gal		Privilege Tax portion of single item over \$1000	EG4	2 %	
<b>CAMP VERDE</b>			YAV	Use Tax portion of single item over \$1000	EG6	2 %	
Privilege Tax	CE	1 %		<b>EL MIRAGE (F)</b>			MAR
Use Tax	CE2	1 %		Privilege Tax	EM	3 %	
Hotel/Motel (Additional Tax)	CE3	3 %		Hotel/Motel (Additional Tax)	EM1	2 %	
<b>CAREFREE (F)</b>			MAR	<b>ELOY (F)</b>			PNL
Privilege Tax	CA	1 %		Privilege Tax	EL	2 %	
Hotel/Motel (Additional Tax)	CA3	3 %		Hotel/Motel (Additional Tax)	EL3	2 %	
Restaurant/Bar	CA4	2 %		Restaurant/Bar	EL9	4 %	
<b>CASA GRANDE (F)</b>			PNL	<b>FLORENCE (F)</b>			PNL
Privilege Tax (including tax portion of sale of single item over \$5,000).	CG	1.5 %		Privilege Tax	FL	2 %	
Utilities/Telecommunications	CG1	2 %		Food	FL1	2 %	
Hotel/Motel (Additional Tax)	CG3	2 %		Hotel/Motel (Additional Tax)	FL3	2 %	
Restaurant/Bar	CG4	1.8 %		<b>FOUNTAIN HILLS (F)</b>			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 %	
<b>CAVE CREEK (F)</b>			MAR	Use Tax	FH2	1.2 %	
Privilege Tax	CK	2 %		Hotel/Motel (Additional Tax)	FH3	3 %	
Utilities	CK1	3 %		Metalliferous Mining	FH5	0.1 %	
Use Tax	CK2	2 %		<b>FREDONIA (F)</b>	FD	2 %	COC
Hotel/Motel (Additional Tax)	CK3	4 %		<b>GILA BEND (F)</b>			MAR
Contracts Pre 4/97	CK9	1.5 %		Privilege Tax	GI	2.5 %	
<b>CHINO VALLEY (F)</b>	CV	2 %	YAV	Privilege Tax portion of single item over \$1,200	GI4	1 %	
<b>CLARKDALE (F)</b>			YAV	Telecommunications	GI7	3 %	
Privilege Tax	CD	2.25 %		<b>GILBERT (F)</b>			MAR
Hotel/Motel (Additional Tax)	CD1	2 %		Privilege Tax	GB	1 %	
<b>CLIFTON (F)</b>	CF	2 %	GRN	Hotel/Motel (Additional Tax)	GB3	3 %	
				<b>GLOBE (F)</b>			GLA
				Privilege Tax	GL	1.5 %	
				Hotel/Motel (Additional Tax)	GL3	5 %	
				<b>GOODYEAR (F)</b>			MAR
				Privilege Tax	GY	2 %	
				Privilege Tax for single item over \$2,000	GY4	1.2 %	
				Jet Fuel	GY9	\$.03/gal	
				<b>GUADALUPE (F)</b>	GU	2 %	MAR

(F) These cities tax food sales.

Table II (Continued)

Revised 1/1/98

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
<b>HAYDEN (F)</b>			GLA	<b>PAYSON (F)</b>	PS	2 %	GLA
Privilege Tax	HY	1 %		<b>PIMA (F)</b>	PM	1 %	GRA
Use Tax	HY2	1 %		<b>PINETOP - LAKESIDE (F)</b>	PP	2.5 %	NAV
Hotel/Motel (Additional Tax)	HY3	2 %		<b>PRESCOTT VALLEY (F)</b>			YAV
Metalliferous Mining	HY5	0.1 %		Privilege Tax	PL	2 %	
Timbering & Other Extraction	HY9	0.1 %		Use Tax	PL2	2 %	
<b>HOLBROOK (F)</b>			NAV	Hotel/Motel (Additional Tax)	PL3	2 %	
Privilege Tax	HB	2 %		<b>QUARTZSITE</b>			LAP
Use Tax	HB2	2 %		Privilege Tax	QZ	2 %	
Hotel/Motel (Additional Tax)	HB3	2 %		Use Tax	QZ2	2 %	
<b>HUACHUCA CITY</b>	HC	1 %	COH	Privilege Tax portion of single item over \$10,000	QZ4	1 %	
<b>JEROME</b>	JO	3 %	YAV	Metalliferous Mining	QZ5	0.1 %	
<b>KEARNY (F)</b>			PNL	Use Tax portion of single item over \$10,000	QZ6	1 %	
Privilege Tax	KN	2 %		<b>QUEEN CREEK (F)</b>			MAR/PN
Hotel/Motel (Additional Tax)	KN3	3 %		Privilege Tax/Use Tax	QC	1 %	
<b>KINGMAN</b>			MOH	Hotel/Motel (Additional Tax)	QC3	1 %	
Privilege Tax	KM	2 %		<b>SAFFORD (F)</b>			GRA
Use Tax	KM2	2 %		Privilege Tax	SF	2 %	
Hotel/Motel (Additional Tax)	KM3	2 %		Use Tax	SF2	2 %	
<b>LAKE HAVASU CITY</b>			MOH	Hotel/Motel (Additional Tax)	SF3	3 %	
Privilege Tax	LH	2 %		Privilege Tax for single item over \$5,000	SF4	1 %	
Use Tax	LH2	2 %		Use Tax for single item over \$5,000	SF6	1 %	
Restaurant/Bar (Additional Tax)	LH3	1 %		<b>SAHUARITA</b>			PMA
Jet Fuel	LH7	\$.03/gal		Privilege Tax	SA	1 %	
Jet Fuel Use Tax	LH8	\$.03/gal		Hotel/Motel (Additional Tax)	SA3	2 %	
<b>LITCHFIELD PARK(F)</b>			MAR	<b>ST. JOHNS (F)</b>			APA
Privilege Tax	LP	2 %		Privilege Tax	SJ	2 %	
Hotel/Motel (Additional Tax)	LP1	1 %		Use Tax	SJ2	2 %	
Use Tax	LP2	2 %		Privilege Tax portion of single item over \$1,500	SJ4	1 %	
<b>MAMMOTH</b>			PNL	Use Tax portion of single item over \$1,500	SJ6	1 %	
Privilege Tax	MH	2 %		<b>SAN LUIS (F)</b>			YMA
Use Tax	MH2	2 %		Privilege Tax	SU	2.5 %	
<b>MARANA</b>			PMA	Use Tax	SU2	2.5 %	
Privilege Tax	MA	2 %		<b>SEDONA</b>			YAV/CC
Telecommunications	MA1	4 %		Privilege Tax	SE	3 %	
Use Tax	MA2	2 %		Hotel/Motel (Additional Tax)	SE1	3 %	
Hotel/Motel (Additional Tax)	MA3	3 %		Use Tax	SE2	3 %	
Utilities	MA4	4 %		Contracts Pre 10/96	SE3	2 %	
<b>MIAMI (F)</b>	MM	1.5 %	GLA	<b>SHOW LOW (F)</b>	SL	2 %	NAV
<b>ORO VALLEY</b>			PMA	<b>SIERRA VISTA (F)</b>			COH
Privilege Tax	OR	2 %		Privilege Tax	SR	1.5 %	
Hotel/Motel (Additional Tax)	OR3	1 %		Utilities/Telecommunications	SR8	2 %	
<b>PAGE (F)</b>			COC	Jet Fuel	SR9	\$0.02/gal	
Privilege Tax	PG	2 %		<b>SNOWFLAKE (F)</b>	SN	2 %	NAV
Hotel/Motel (Additional Tax)	PG1	2 %		<b>SOMERTON (F)</b>			YMA
Use Tax	PG2	2 %		Privilege Tax	SO	2.5 %	
Restaurant/Bar	PG3	4 %		<b>SOUTH TUCSON (F)</b>			PMA
Privilege Tax for single item over \$3,000	PG4	1 %		Privilege Tax	ST	2.5 %	
Use Tax for single item over \$3,000	PG6	1 %		Restaurant/Bar	ST9	3.5 %	
<b>PARADISE VALLEY (F)</b>			MAR				
Privilege Tax	PV	1.2 %					
Hotel/Motel (Additional Tax)	PV1	3 %					
<b>PARKER</b>			LAP				
Privilege Tax	PK	2 %					
Privilege Tax portion of single item over \$2,500	PK1	1 %					
Utilities	PK3	3 %					
Hotel/Motel (Additional Tax)	PK4	3 %					

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Table II (Continued)

Revised 1/1/98

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
<b>SPRINGVILLE (F)</b>			<b>APA</b>	<b>WELLTON (F)</b>	WT	2.5 %	<b>YMA</b>
Privilege Tax	SV	3 %		<b>WICKENBURG (F)</b>	WB	1 %	<b>MAF</b>
Hotel/Motel (Additional Tax)	SV1	1 %		<b>WILLCOX (F)</b>	WC	2 %	<b>COH</b>
Privilege Tax portion of single item over \$1,000	SV4	2 %		<b>WILLIAMS (F)</b>			<b>COC</b>
<b>SUPERIOR</b>			<b>PNL</b>	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 %	
<b>SURPRISE (F)</b>			<b>MAR</b>	Restaurant/Bar	WL9	4.25 %	
Privilege Tax	SP	2 %		<b>WINKELMAN (F)</b>			<b>GLA/</b>
Hotel/Motel (Additional Tax)	SP1	1 %		Privilege Tax	WM	2.5 %	
Food Tax	SP2	1 %		<b>WINSLOW (F)</b>			<b>NAV</b>
Restaurant/Bar	SP3	3 %		Privilege Tax	WS	3 %	
Privilege Tax for single item over \$5,000	SP4	1 %		Privilege Tax portion of single item over \$1,000	WS1	1 %	
<b>TAYLOR (F)</b>	TL	2 %	<b>NAV</b>	Hotel/Motel (Additional Tax)	WS3	2 %	
<b>THATCHER (F)</b>			<b>GRA</b>	Jet Fuel	WS9	\$.03/gal	
Privilege Tax	TC	2 %		<b>YOUNGTOWN</b>			<b>MAR</b>
Hotel/Motel (Additional Tax)	TC3	3 %		Privilege Tax	YT	2 %	
Privilege Tax for single item over \$5,000	TC4	1 %		Hotel/Motel (Additional Tax)	YT3	2 %	
<b>TOLLESON (F)</b>			<b>MAR</b>	<b>YUMA (F)</b>			<b>YMA</b>
Privilege Tax	TN	2 %		Privilege Tax	YM	1.7 %	
Hotel/Motel (Additional Tax)	TN1	2 %					
<b>TOMBSTONE</b>			<b>COH</b>				
Privilege Tax	TS	2.5 %					
Hotel/Motel (Additional Tax)	TS1	3 %					
Contracts Pre 1/96	TS7	2 %					

(F) These cities tax food sales.

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		