

**ARIZONA STATE, COUNTY AND CITY
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES
EFFECTIVE JULY 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 ^a	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 ^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 %	6.05 %	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 ⁱ	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 ^e	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 ^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 JULY 1, 1998**

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL/MAR	COLORADO CITY			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 %					
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
							APA
BULLHEAD CITY			MOH	EAGAR (F)			
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 %	
				Use Tax portion of single item over \$1000	EG6	2 %	
CAMP VERDE			YAV	EL MIRAGE (F)			MAR
Privilege Tax	CE	1 %		Privilege Tax	EM	3 %	
Use Tax	CE2	1 %		Hotel/Motel (Additional Tax)	EM1	2 %	
Hotel/Motel (Additional Tax)	CE3	3 %		Contracts Pre 10/97	EM9	2 %	
CAREFREE (F)			MAR	ELOY (F)			PNL
Privilege Tax	CA	2 %		Privilege Tax	EL	2 %	
Hotel/Motel (Additional Tax)	CA3	3 %		Hotel/Motel (Additional Tax)	EL3	2 %	
Restaurant/Bar	CA4	2 %		Restaurant/Bar	EL9	4 %	
Contracts Pre 6/98	CA8	1 %					
				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 %	
Utilities/Telecommunications	CG1	2 %		Hotel/Motel (Additional Tax)	FL3	2 %	
Hotel/Motel (Additional Tax)	CG3	2 %					
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 %		FOUNTAIN HILLS (F)			MAR
				Privilege Tax	FH	1.2 %	
CAVE CREEK (F)			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 %					
Hotel/Motel (Additional Tax)	CK3	4 %		FREDONIA (F)	FD	2 %	COC
Contracts Pre 4/97	CK9	1.5 %					
				GILA BEND (F)			MAR
CHINO VALLEY (F)	CV	2 %	YAV	Privilege Tax	GI	2.5 %	
				Privilege Tax portion of single item over \$1,200	GI4	1 %	
CLARKDALE (F)			YAV	Telecommunications	GI7	3 %	
Privilege Tax	CD	2.25 %		GILBERT (F)			MAR
Hotel/Motel (Additional Tax)	CD1	2 %		Privilege Tax	GB	1 %	
				Hotel/Motel (Additional Tax)	GB3	3 %	
CLIFTON (F)	CF	2 %	GRN				
				GLOBE (F)			GLA
				Privilege Tax	GL	1.5 %	
				Hotel/Motel (Additional Tax)	GL3	5 %	
				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.

Table II (Continued)

Revised 7/1/98

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 %		Privilege 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 %					
HOLBROOK (F)			NAV	PAYSON (F)	PS	2 %	GLA
Privilege Tax	HB	3 %		PIMA (F)	PM	1 %	GRA
Use Tax	HB2	3 %		PINETOP - LAKESIDE (F)	PP	2.5 %	NAV
Hotel/Motel (Additional Tax)	HB3	2 %		PRESCOTT VALLEY (F)			YAV
Retail Tax portion of single item over \$1,000	HB6	2 %		Privilege Tax	PL	2 %	
Use Tax portion of single item over \$1,000	HB8	2 %		Use Tax	PL2	2 %	
Contracts Pre 5/98	HB9	2 %		Hotel/Motel (Additional Tax)	PL3	2 %	
HUACHUCA CITY	HC	1 %	COH				
JEROME	JO	3 %	YAV	QUARTZSITE			LAP
KEARNY (F)			PNL	Privilege Tax	QZ	2 %	
Privilege Tax	KN	2 %		Use Tax	QZ2	2 %	
Hotel/Motel (Additional Tax)	KN3	3 %		Privilege Tax portion of single item over \$10,000	QZ4	1 %	
KINGMAN			MOH	Metalliferous Mining	QZ5	0.1 %	
Privilege Tax	KM	2 %		Use Tax portion of single item over \$10,000	QZ6	1 %	
Use Tax	KM2	2 %					
Hotel/Motel (Additional Tax)	KM3	2 %		QUEEN CREEK (F)			MAR/
LAKE HAVASU CITY			MOH	Privilege Tax/Use Tax	QC	1 %	
Privilege Tax	LH	2 %		Hotel/Motel (Additional Tax)	QC3	1 %	
Use Tax	LH2	2 %					
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 %	
				Hotel/Motel (Additional Tax)	SF3	3 %	
LITCHFIELD PARK(F)			MAR	Privilege Tax for single item over \$5,000	SF4	1 %	
Privilege Tax	LP	2 %		Use Tax for single item over \$5,000	SF6	1 %	
Hotel/Motel (Additional Tax)	LP1	1 %					
Use Tax	LP2	2 %		SAHUARITA			PMA
				Privilege Tax	SA	1 %	
MAMMOTH			PNL	Hotel/Motel (Additional Tax)	SA3	2 %	
Privilege Tax	MH	2 %					
Use Tax	MH2	2 %		ST. JOHNS (F)			APA
				Privilege Tax	SJ	2 %	
MARANA			PMA	Use Tax	SJ2	2 %	
Privilege Tax	MA	2 %		Privilege Tax portion of single item over \$1,500	SJ4	1 %	
Telecommunications	MA1	4 %		Use Tax portion of single item over \$1,500	SJ6	1 %	
Use Tax	MA2	2 %					
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							
MIAMI (F)	MM	1.5 %	GLA	SEDONA			YAV
ORO VALLEY			PMA	Privilege Tax	SE	3 %	
Privilege Tax	OR	2 %		Hotel/Motel (Additional Tax)	SE1	3 %	
Hotel/Motel (Additional Tax)	OR3	1 %		Use Tax	SE2	3 %	
				Contracts Pre 10/96	SE3	2 %	
PAGE (F)			COC				
Privilege Tax	PG	2 %		SHOW LOW (F)	SL	2 %	NAV
Hotel/Motel (Additional Tax)	PG1	2 %		SIERRA VISTA (F)			COH
Use Tax	PG2	2 %		Privilege Tax	SR	1.5 %	
Restaurant/Bar	PG3	4 %		Utilities/Telecommunications	SR8	2 %	
Privilege Tax for single item over \$3,000	PG4	1 %		Jet Fuel	SR9	\$0.02/gal	
Use Tax for single item over \$3,000	PG6	1 %					
				SNOWFLAKE (F)	SN	2 %	NAV
PARADISE VALLEY (F)			MAR	SOMERTON (F)	SO	2.5 %	YMA
Privilege Tax	PV	1.2 %		SOUTH TUCSON (F)			PM
Hotel/Motel (Additional Tax)	PV1	3 %		Privilege Tax	ST	2.5 %	
				Restaurant/Bar	ST9	3.5 %	

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Table II (Continued)

Revised 7/1/98

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
SPRINGVILLE (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
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)	WM	2.5 %	GLA/P!
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 %	
Privilege 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 %	
Privilege 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 %					
TOMBSTONE			COH				
Privilege Tax	TS	2.5 %					
Hotel/Motel (Additional Tax)	TS1	3 %					

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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		