

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE (SALES) TAX RATE TABLES  
EFFECTIVE NOVEMBER 1, 1990**

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. It also lists the accounting allowances which may apply to that class and 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 phone 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. These are cities whose tax is collected by the department.

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 your Form ST-1 (Transaction Privilege Sales Tax Return) on an interim basis. 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/Maricopa/ ***Pinal PCR/Santa Cruz Rate	***Pinal PNL/ Gila/Yuma Rate	All Other Counties Rate
Class Codes	TAXABLE ACTIVITIES			
1	Transporting	5.5	6	5
2	Mining - Non-Metal	3.437	3.75	3.125
4	Utilities	5.5	6	5
5	Communications	5.5	6	5
6	Railroad, Air	5.5	6	5
7-8	Private Car - Pipeline	5.5	6	5
9	Publication	5.5	6	5
10	Job Printing	5.5	6	5
11	Restaurants & Bars	5.5	6	5
12	Amusement	5.5	6	5
13	Commercial Lease	5.5	6	5
14	Personal Property Rental	5.5	6	5
15	Contracting - Prime**	5.5	6	5
16	Animal Feed	0.516	0.562	0.469
17	Retail	5.5	6	5
19	Severance - Metalliferous Mining	2.5	2.5	2.5
20	Severance - Timbering	1.5	1.5	1.5
25	Transient Lodging	6.05	6.6	5.5
28	Rental Occupancy Tax	3	3	3
29	Use Tax • Out-of-State Purchases	5	5	5
30	Use Tax • From Inventory	5	5	5
31	911 Emergency Telephone	1.25	1.25	1.25
33	Telecommunication's Devices	0.6	0.6	0.6
37	Contracting - Owner Builder	5.5	6	5
41	Municipal Water *	0.65	0.65	0.65

\* Rate is cents per 1000 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.

\*\*\*Pinal PNL - Rate for Pinal at 20% county tax. Period 10/1/90 to 10/15/90.

Pinal PCR - Rate for Pinal at 10% county tax. Period 10/16/90 on

**Table II**

COUNTY	CODE	COUNTY	CODE
Apache	APA	Mohave	MOH
Cochise	COH	Navajo	NAV
Coconino	COC	Pima	PMA
Gila	GLA	Pinal (20%)	PNL
Graham	GRA	Pinal (10%)	PCR
Greenlee	GRN	Santa Cruz	STC
La Paz	LAP	Yavapai	YAV
Maricopa	MAR	Yuma	YMA
Municipal Water		Statewide	SWD

**Table III**

NON-PROGRAM CITIES  
FOR INFORMATION CALL  
AREA CODE (602):

1	Chandler	786-2272	Peoria	979-3720
2	Flagstaff	774-5281	Phoenix	262-6785
1 2 2	Glendale	435-4084	Prescott	445-3500
1	Mesa	644-2316	Scottsdale	994-2446
1	Nogales	287-6571	Tempe	350-8327
3	Patagonia	394-2229	Tucson	791-4080

**Table IV**

PROGRAM CITIES  
ARIZONA CITY SALES TAX RATES AND CODES  
EFFECTIVE 11/01/90

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	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	AD3	2%		Use Tax	CC2	1%	
Food	AD1	1%		Sales Tax	CC	1%	
All Others	AD	1%		Hotel/Motel Tax	CC1	2%	
BENSON (F)			COH	COOLIDGE (F)			PNL
Hotel/Motel Tax	BS1	2%		Sales tax single item under \$10,000	CL	2%	
All Others	BS	2%		Sales tax single item \$10,000 or more	CL1	1.5%	
BISBEE (F)			COH	Use tax single item under \$10,000	CL2	2%	
Sales Tax	BB	2%		Use tax single item \$10,000 or more	CL3	1.5%	
Hotel/Motel Tax	BB3	2.5%		COTTONWOOD (F)	CW	2%	YAV
BUCKEYE (F)	BE	1%	MAR	DOUGLAS (F)			COH
BULLHEAD CITY			MOH	Sales tax	DL	2.5%	
Use Tax	BH2	2%		Use tax	DL2	2.5%	
Sales Tax	BH	2%		DUNCAN (F)	DC	2%	GRN
CAMP VERDE			YAV	EAGAR (F)			APA
Use Tax	CE2	1%		Sales Tax	EG	2%	
Sales Tax	CE	1%		Use Tax	EG2	2%	
Hotel/Motel Tax	CE3	1%		Hotel/Motel Tax	EG3	2%	
CAREFREE (F)	CA	1%	MAR	EL MIRAGE (F)			MAR
CASA GRANDE (F)			PNL	Sales Tax	EM	2%	
Util/Communications	CG1	2%		Hotel/Motel Tax	EM1	2%	
All Others	CG	1.5%		ELOY (F)			PNL
CAVE CREEK (F)			MAR	Sales Tax	EL	2%	
Use Tax	CK2	1.5%		Hotel/Motel Tax	EL3	2%	
Utilities	CK1	3%		Restaurant & Bar	EL9	4%	
All Others	CK	1.5%		FLORENCE (F)			PNL
CHINO VALLEY (F)	CV	2%	YAV	All Others	FL	2%	
				Food	FL1	2%	

(F) These cities tax food sales.