



700 W. Beale Street, Kingman, AZ 86401 (928) 753-0723

Mohave County MSA Data Standards

Mohave County, Arizona Taxation

Corporate Income Tax/Franchise Tax			
Rate (range)	State	Local	
Formula (e.g. Sales, Property & Payroll)	6.97%	0	
Federal Taxes Deductible		0	
Accelerated Depreciation Permitted (Yes or No)	Yes. Through the Enterprise Zone Program.	0	
Personal Income Tax			
Rate (Range)	State	Local	
Earned Income	2.88%-5.1%	0	
Unearned Income (e.g. Dividend)		0	
Local Occupation Tax (Paid by Employee)			
	Rate	Basis	
City Residents	0		
Non-City Residents	0		
Local Wage Tax (Paid by Employer)			
	Rate	Basis	
City Residents	0		
Non-City Residents	0		
Gross Receipts Tax Rate by Type of Business			
Sales/Use Tax Rate			
State (Transaction Privilege and Use Tax)	5.6%-9.0% (state median is 8.3%)		
Mohave County	0.25%		
Sales Tax: Bullhead City, Kingman and Lake Havasu City	2.00%		
Use Tax: Bullhead City, Kingman and Lake Havasu City	2.00%		
Jet Fuel Tax: Bullhead City and Lake Havasu City	0.03/gal.		
Hotel/Motel: Kingman	2.00%		
Hotel/Motel: Bullhead City and Lake Havasu City	3.00%		
Restaurant/Bar (Lake Havasu City)	3.00%		

SalesTax by Utility Companies:		0
Electric Power	Yes	
Natural Gas	Yes	
Fuel Oil	No	
Water	Yes	
Sewer	Yes	
Hazardous Waste Disposal	No	
Telephone		
Local	Yes	
Long Distance In State	Yes	
Long Distance Out of State	Yes	
Machinery & Equipment Subject to Sales/Use Tax		
Production	Yes	
Non-Production	Yes	
Pollution Control	Yes	
Office Furniture/Fixtures/Equipment	Yes	
Sales/UseTax (Yes or No) on:		
Office Building Construction Materials	Yes	
Industrial Building Construction Materials	Yes	
Manufacturers' Raw Materials	No	
Standard Software	Yes	
Custom Software	No	
Intangible Property		
What is Subject toTax? (e.g. Accounts, Receivables, Capital, Stocks)		
Basis & Rate	0	
Stock BondTransaction Fee (Yes or No & its Yes Rate)	No	
Property Tax Rates		
Community		
City		
County	4.16	
Schools	4.82 - 5.31	
Special Districts: City/Fire	.29 - .80	
Assessment Ratio (%)	25%	
Effective Rate per \$100		
Real and Personal Property Tax Rates per \$100		
City	0	
County	0	
School District	0	
Special Districts	0	
Assessment Ratio (%)	0	
Effective Rate per \$100	0	

State Property Tax Effective Rate per \$100	
Subject to Personal Property Tax	
Production Machinery & Equipment	0
Non Production Machinery & Equipment	0
Pollution Control	0
Inventory	0
Raw Materials	0
Work in Progress	0
Finished Goods	0
Freeport Legislation	0
Applicable to Warehousing	0
Applicable to Manufacturing	0
Goods Stored in a Public Warehouse	0
Office Furniture-Fixtures	0
Computer Equipment	0
Workstations	0
Telephones	0
Furniture	0
Company Vehicles	0
Standard Software	0
Custom Software	0