

Arizona Revised Statutes

28-5801. Vehicle license tax rate

A. At the time of application for and before registration each year of a vehicle, the registering officer shall collect the vehicle license tax imposed by article IX, section 11, Constitution of Arizona. On the taxpayer's vehicle license tax bill, the registering officer shall provide the taxpayer with the following:

1. Information showing the amount of the vehicle license tax that each category of recipient will receive and the amount that is owed by the taxpayer.
2. The amount of vehicle license tax the taxpayer would pay pursuant to section 28-5805 if the taxpayer's motor vehicle was powered by alternative fuel.

B. Except as provided in subsections C, D and E of this section:

1. During the first twelve months of the life of a vehicle as determined by its initial registration, the vehicle license tax is based on each one hundred dollars in value, the value of the vehicle is sixty per cent of the manufacturer's base retail price of the vehicle and the vehicle license tax rate for each of the recipients is as follows:

(a) The rate for the Arizona highway user revenue fund is one dollar twenty-six cents.

(b) The rate for the county general fund is sixty-nine cents.

(c) The rate for counties for any purposes related to transportation, as determined by the board of supervisors, is sixteen cents.

(d) The rate for incorporated cities and towns is sixty-nine cents.

2. During each succeeding twelve month period, the vehicle license tax is based on each one hundred dollars in value, the value of the vehicle is 16.25 per cent less than the value for the preceding twelve month period and the vehicle license tax rate for each of the recipients is as follows:

(a) The rate for the Arizona highway user revenue fund is one dollar thirty cents.

(b) The rate for the county general fund is seventy-one cents.

(c) The rate for counties for the same use as highway user revenue fund monies is seventeen cents.

(d) The rate for incorporated cities and towns is seventy-one cents.

3. The minimum amount of the vehicle license tax computed under this section is ten dollars per year for each vehicle that is subject to the tax. If the product of all of the rates prescribed in paragraph 1 or 2 of this subsection is less than ten dollars, the vehicle license tax is ten dollars. The vehicle license tax collected pursuant to this paragraph shall be distributed to the recipients prescribed in this subsection based on the percentage of each recipient's rate to the sum of all of the rates.

C. The vehicle license tax is as follows for noncommercial trailers that are not travel trailers and that are ten thousand pounds or less gross vehicle weight:

1. On initial registration, a one-time vehicle license tax of one hundred five dollars.

2. On renewal of registration, a one-time vehicle license tax of seventy dollars.

D. The vehicle license tax is as follows for a trailer or semitrailer that is not a travel trailer and that exceeds

ten thousand pounds gross vehicle weight:

1. On initial registration, a one-time vehicle license tax of five hundred fifty-five dollars.
2. On renewal of registration or if previously registered in another state, a one-time vehicle license tax of:
 - (a) If the trailer's or semitrailer's model year is less than six years old, three hundred fifty-five dollars.
 - (b) If the trailer's or semitrailer's model year is at least six years old, one hundred dollars.

E. The vehicle license tax for an all-terrain vehicle or off-highway vehicle as defined in section 28-1171 is three dollars if the all-terrain vehicle or off-highway vehicle meets both of the following criteria:

1. Is designed by the manufacturer primarily for travel over unimproved terrain.
2. Has an unladen weight of eighteen hundred pounds or less.

F. The vehicle license tax collected pursuant to subsection C, D or E of this section shall be distributed to the recipients prescribed in subsection B of this section based on the percentage of each recipient's rate to the sum of all of the rates.

G. For the purposes of subsection C and D of this section, "travel trailer" has the same meaning prescribed in section 28-2003.