

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 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 IV** contains **county identification codes** and **Special District Codes** which must be used on the tax return (Form TPT-1) in the column marked Region Code.
- **Table V** contains special **region codes** to be used on the tax return (Form TPT-1) in the column marked Region Code by businesses that operate on Indian Reservations.

TABLE I		TAX RATES FOR SALES IN THESE COUNTIES												Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Santa Cruz	Yavapai	Yuma	All Other Counties	
002	Mining-Nonmetal	3.437%	3.703%	3.75%	3.75%	3.562%	3.281%	3.437%	3.75%	3.75%	3.593%	4.117%	3.437%	.031%
004	Utilities	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
005	Communications	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
006	Transporting	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
007	Private (Rail) Car	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
008	Pipeline	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
009	Publication	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
010	Job Printing	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
012	Amusement	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
015	Contracting-Prime ^a	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
017	Retail	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
019	Severance-Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%
021	Severance-Timbering Ponderosa ^{b, m}	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$.0213
022	Severance-Timbering Other ^{c, m}	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$.0151
023	Recreational Vehicle Surcharge ^h	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging ^d	6.05%	6.517%	6.60%	6.60%	7.27%	5.78%	6.05%	6.60%	6.60%	6.325%	7.248%	6.05%	.055%
026	Use Tax-Utilities	6.10%	5.725%	5.60%	6.10%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	7.10%	5.60%	N/A
028	Rental Occupancy Tax ^m	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A
036	911 Wireless Telecommunications ⁱ	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	N/A
037	Contracting-Owner Builder	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
041	Municipal Water ^e	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
047	Membership Camping ^m	6.10%	6.525%	6.10%	6.60%	5.80%	5.85%	5.60%	6.10%	6.60%	6.35%	7.20%	6.10%	.056%
049	Jet Fuel Tax ^f	3.355¢	3.538¢	3.66¢	3.66¢	3.355¢	3.202¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax ^f	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A
053/055	Rental Car Surcharge ^{g, j}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^f	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments ^l	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
131	911 Wireline Telecommunications ^k	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	N/A
153	Rental Car Surcharge-Stadium ^j	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, contact Transaction Privilege Tax, 1600 West Monroe, Phoenix, AZ, 85007.
- b) \$2.13 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0213 per 1,000 board feet.
- c) \$1.51 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0151 per 1,000 board feet.
- d) Unincorporated areas of Pima County add 6%.
- e) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- f) Rate is cents per gallon.
- g) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- h) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles.
- i) Monthly rate per activated wireless service.
- j) The Maricopa County rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- k) Monthly rate per activated wireline service
- l) For use by direct pay permit holders only.
- m) The activities reported under classes 021, 022, 028, and 047 will no longer be taxable effective November 1, 2006.

TABLE II					PROGRAM CITIES									
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
APACHE JUNCTION (F)	AJ			PNL/MAR	CLIFTON (F)	CF			GRN	GILA BEND (F)	GI			MAR
Privilege Tax		000	2.20%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Utilities/Telecommunications		001	3.20%		For single item, Retail Tax on portion over \$9999		004	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	2.20%		Contracts (pre Mar. 2006)		009	2.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
For single item, Retail Tax on portion over \$2000		004	1.20%		COLORADO CITY	CC			MOH	For single item, Retail Tax on portion over \$1200		004	1.00%	
Contracts (pre Sept. 2000)		009	2.00%		Privilege Tax		000	2.00%		Telecommunications		007	3.50%	
BENSON (F)	BS			COH	Use Tax		002	2.00%		Telecom (preexist Jan. 2000)		008	3.00%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%		GILBERT (F)	GB			MAR
Hotel/Motel (Additional Tax)		001	2.00%		COOLIDGE (F)	CL			PNL	Privilege Tax		000	1.50%	
Retail Tax for entire single item over \$5000		004	1.00%		Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		005	4.00%		Retail Tax for entire single item over \$10,000		001	1.50%		Contracts (pre July 2000)		009	1.00%	
Contracts (pre Feb. 2005)		008	2.50%		Use Tax		002	3.00%		GLOBE (F)	GL			GLA
BISBEE (F)	BB			COH	Use Tax for entire single item over \$10,000		003	1.50%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		006	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Hotel/Motel (Additional Tax)		003	2.50%		Construction Contracting		005	4.00%		Contracts (pre May 2005)		009	1.50%	
Contracts (pre Mar. 2001)		009	2.00%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		GOODYEAR (F)	GY			MAR
BUCKEYE (F)	BE			MAR	Contracts (pre Aug. 2004)		009	2.00%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.00%		COTTONWOOD (F)	CW			YAV	Hotel/Motel (Additional Tax)		003	2.50%	
Telecommunications		007	4.00%		Privilege Tax		000	2.20%		Retail Tax for entire single item over \$5000		004	1.20%	
Construction Contracting		015	3.00%		Utilities		001	1.00%		Restaurant/Bar		005	4.00%	
Contracts (pre Aug. 2006)		008	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Construction Contracting		006	3.50%	
BULLHEAD CITY	BH			MOH	Construction Contracting		015	3.20%		Contracts (pre Jan. 2005)		008	2.00%	
Privilege Tax		000	2.00%		Contracts (pre Jan. 2006)		009	2.20%		Jet Fuel		009	\$0.3/gal	
Use Tax		002	2.00%		DEWEY-HUMBOLDT (F)	DH			YAV	GUADALUPE (F)	GU			MAR
Jet Fuel Use Tax		008	\$0.3/gal		Privilege Tax		000	2.00%		Privilege Tax		000	3.00%	
Jet Fuel		009	\$0.3/gal		Use Tax		002	2.00%		Restaurant/Bar		003	4.00%	
CAMP VERDE	CE			YAV	Hotel/Motel (Additional Tax)		003	2.00%		Amusements		004	5.00%	
Privilege Tax		000	2.00%		Metalliferous Mining		005	0.10%		Contracts (pre Aug. 2003)		009	2.00%	
Use Tax		002	2.00%		DOUGLAS (F)	DL			COH	HAYDEN (F)	HY			GLA
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.50%		Privilege Tax		000	3.00%	
Hotel/Motel		004	1.00%		Retail Tax for entire single item over \$10,000		003	1.50%		Use Tax		002	3.00%	
Construction Contracting		005	3.00%		Use Tax		002	2.50%		Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		DUNCAN (F)	DC			GRN	Metalliferous Mining		005	0.10%	
Contracts (pre Mar. 2000)		009	1.00%		Privilege Tax		000	2.00%		Timbering and Other Extraction		009	0.10%	
CAREFREE (F)	CA			MAR	EAGAR (F)	EG			APA	Contracts (pre Mar. 2004)		008	1.00%	
Privilege Tax		000	3.00%		Privilege Tax		000	3.00%		HOLBROOK (F)	HB			NAV
Food Tax		001	2.00%		Use Tax		002	3.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	3.00%	
Restaurant/Bar		004	3.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		005	4.00%		For single item, Use Tax on portion over \$1000		006	2.00%		For single item, Retail Tax on portion over \$1,000		006	2.00%	
Contracts (pre Apr. 2005)		009	2.00%		EL MIRAGE (F)	EM			MAR	For single item, Use Tax on portion over \$1,000		008	2.00%	
CASA GRANDE (F)	CG			PNL	Privilege Tax		000	3.00%		HUACHUCA CITY	HC			COH
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Hotel/Motel (Additional Tax)		001	2.00%		Privilege Tax		000	1.50%	
Utilities/Telecommunications		001	2.00%		Use Tax		002	3.00%		Contracts (pre Dec. 2001)		009	1.00%	
Retail Sales		002	2.00%		ELOY (F)	EL			PNL	JEROME	JO			YAV
Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
For single item, Retail Tax on portion over \$5000		004	1.50%		Hotel/Motel (Additional Tax)		003	4.00%		KEARNY	KN			PNL
Construction Contracting		015	4.00%		Contracts (pre July 2001)		004	2.00%		Privilege Tax		000	2.00%	
Contracts (pre Aug. 2006)		009	1.80%		Construction Contracting		005	4.50%		Hotel/Motel (Additional Tax)		003	3.00%	
CAVE CREEK (F)	CK			MAR	Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		KINGMAN	KM			MOH
Privilege Tax		000	2.50%		Restaurant/Bar		009	6.00%		Privilege Tax		000	2.00%	
Utilities		001	3.00%		FLORENCE (F)	FL			PNL	Use Tax		002	2.00%	
Use Tax		002	2.50%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	4.00%		Food		001	2.00%		LAKE HAVASU CITY	LH			MOH
Construction Contracting		005	5.00%		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.00%	
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Construction Contracting		015	4.00%		Use Tax		002	2.00%	
Contracts (pre Dec. 2000)		009	2.00%		Contracts (pre Mar. 2006)		009	2.00%		Restaurant/Bar (Additional Tax)		003	1.00%	
CHINO VALLEY (F)	CV			YAV	FOUNTAIN HILLS (F)	FH			MAR	Jet Fuel		007	\$0.3/gal	
Privilege Tax		000	3.00%		Privilege Tax		000	2.60%		Jet Fuel Use Tax		008	\$0.3/gal	
Use Tax		002	3.00%		Use Tax		002	2.60%		LITCHFIELD PARK (F)	LP			MAR
Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.00%	
Jet Fuel		008	\$0.15/gal		Residential Rental		004	1.60%		Hotel/Motel (Additional Tax)		001	1.00%	
Jet Fuel Use Tax		009	\$0.15/gal		Metalliferous Mining		005	0.10%		Use Tax		002	2.00%	
Contracts (pre Sep. 2004)		007	2.00%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		MAMMOTH	MH			PNL
CLARKDALE (F)	CD			YAV	Contracts (pre Nov. 2000)		009	1.20%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.25%		FREDONIA (F)	FD			COC	Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		001	2.00%		Privilege Tax		000	2.00%						
Construction Contracting		005	3.25%											
Contracts (pre Aug. 2004)		008	2.25%											

(F) These cities tax food sales.

TABLE II					PROGRAM CITIES									
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
MARANA	MA			PMA	QUARTZSITE	QZ			LAP	STAR VALLEY (F)	SY			GLA
Privilege Tax		000	2.00%		Privilege Tax		000	2.50%		Privilege Tax		000	2.00%	
Telecommunications		001	4.00%		Use Tax		002	2.50%		Metalliferous Mining		005	0.10%	
Use Tax		002	2.00%		For single item, Retail Tax on portion over \$10,000		004	1.00%		SUPERIOR	SI			PNL
Hotel/Motel (Additional Tax)		003	3.00%		Metalliferous Mining		005	0.10%		Privilege Tax		000	2.00%	
Utilities		004	4.00%		For single item, Use Tax on portion over \$10,000		006	1.00%		For single item, Retail Tax on portion over \$500		004	1.00%	
Contracts (pre Oct. 2004)		006	2.00%		Restaurant and Bars		011	3.50%		SURPRISE	SP			MAR
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		Construction Contracting		015	3.50%		Privilege Tax		000	2.20%	
Construction Contracting		008	4.00%		Contracts (pre Dec. 2005)		008	2.50%		Hotel/Motel (Additional Tax)		001	1.00%	
Construction Contracts (pre May 2001)		009	3.00%		Hotel/Motel		025	5.50%		Restaurant/Bar		003	3.20%	
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)		010	4.50%		Manufactured Buildings		117	3.50%		Construction Contracting		005	3.70%	
MARICOPA (F)	MP			PNL	QUEEN CREEK (F)	QC			MAR/PNL	Contracts (post March 2004 and pre July 2005)		008	2.20%	
Privilege Tax		000	2.00%		Privilege Tax/Use Tax		000	2.00%		Contracts (pre April 2004)		009	2.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	1.00%		TAYLOR (F)	TL			NAV
Hotel/Motel (Additional Tax)		003	2.00%		Construction Contracting		005	4.00%		Privilege Tax		000	2.00%	
Construction Contracting		004	3.50%		Contracts (post Feb. 2003 and pre Sep. 5, 2005)		008	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Metalliferous Mining		005	0.10%		Contracts (pre March 2003)		009	1.00%		HATCHER (F)	TC			GRA
Contracts (pre May 2005)		009	2.00%		SAFFORD (F)	SF			GRA	Privilege Tax		000	2.00%	
MIAMI (F)	MM			GLA	Privilege Tax		000	2.50%		Food Tax		001	1.50%	
Privilege Tax		000	2.50%		Use Tax		002	2.50%		Hotel/Motel (Additional Tax)		003	3.00%	
Contracts (pre May 2003)		009	1.50%		Hotel/Motel (Additional Tax)		003	3.00%		Retail Tax for entire single item over \$5,000		004	1.00%	
ORO VALLEY	OR			PMA	Retail Tax for entire single item over \$5,000		004	1.00%		TOLLESON (F)	TN			MAR
Privilege Tax		000	2.00%		Use Tax for entire single item over \$5,000		006	1.00%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		003	6.00%		Contracts (pre Nov. 2005)		009	2.00%		Hotel/Motel (Additional Tax)		001	2.00%	
Construction Contracting		004	4.00%		SAHUARITA	SA			PMA	TOMBSTONE	TS			COH
Contracts (pre May 2004)		008	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
PAGE (F)	PG			COC	Construction Contracting		002	4.00%		Hotel/Motel (Additional Tax)		001	3.00%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	2.00%		WELLTON (F)	WT			YMA
Hotel/Motel (Additional Tax)		001	3.00%		Contracts (post Aug. 2000 and pre July 2005)		008	3.00%		Privilege Tax		000	2.50%	
Use Tax		002	3.00%		Contracts (pre Sept. 2000)		009	1.00%		WICKENBURG (F)	WB			MAR
Restaurant/Bar		003	4.00%		ST. JOHNS (F)	SJ			APA	Privilege Tax		000	1.70%	
For single item, Retail Tax on portion over \$3,000		004	2.00%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	3.50%	
For single item, Use Tax on portion over \$3,000		006	2.00%		Use Tax		002	2.00%		Retail Tax for entire single item over \$10,000		004	1.19%	
PARADISE VALLEY (F)	PV			MAR	Hotel/Motel (Additional Tax)		003	1.00%		Contracts (pre Oct. 2003)		009	1.00%	
Privilege Tax		000	1.65%		For single item, Retail Tax on portion over \$1,500		004	1.00%		Restaurant and Bars		011	5.20%	
Hotel/Motel (Additional Tax)		001	3.00%		For single item, Use Tax on portion over \$1,500		006	1.00%		WILLCOX (F)	WC			COH
Use Tax		002	1.65%		SAN LUIS (F)	SU			YMA	Privilege Tax		000	3.00%	
Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		Privilege Tax		000	3.50%		Hotel/Motel		003	7.00%	
Contracts (pre Jan. 1999)		009	1.20%		Use Tax		002	3.50%		Retail Tax for entire single item over \$1,250		004	2.00%	
PARKER	PK			LAP	Contracts (pre Oct. 2004)		009	2.50%		Contracts (pre Aug. 2002)		009	2.00%	
Privilege Tax		000	2.00%		SEDONA	SE			YAV/COC	WILLIAMS (F)	WL			COC
For single item, Retail Tax on portion over \$2,500		001	1.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Utilities		003	3.00%		Hotel/Motel (Additional Tax)		001	3.00%		Food Tax		002	2.00%	
Hotel/Motel (Additional Tax)		004	3.00%		Use Tax		002	3.00%		Hotel/Motel Tax (not in addition to WL)		003	4.50%	
PATAGONIA (F)	PA			STC	SHOW LOW (F)	SL			NAV	Restaurant/Bar		009	4.50%	
Privilege Tax		000	3.00%		Privilege Tax		000	2.00%		WINKELMAN (F)	WM			GLA/PNL
Food		001	2.50%		Hotel/Motel (Additional Tax)		000	1.50%		Privilege Tax		000	3.50%	
Hotel/Motel (Additional tax)		003	3.00%		Use Tax		002	1.60%		Contracts (pre Dec. 2001)		008	2.50%	
Mining		005	0.10%		Restaurant/Bar		003	2.60%		WINSLOW (F)	WS			NAV
PAYSON (F)	PS			GLA	Hotel/Motel		004	5.50%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.12%		Retail Sales		005	1.60%		For single item, Retail Tax on portion over \$1,000		001	1.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Utilities/Telecommunications		008	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Jan. 2005)		009	2.00%		Jet Fuel		009	\$0.02/gal		Jet Fuel		009	\$0.03/gal	
PIMA (F)	PM			GRA	SNOWFLAKE (F)	SN			NAV	YOUNGTOWN	YT			MAR
Privilege Tax		000	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Contracts (pre Nov. 2001)		009	1.00%		Hotel/Motel (Additional Tax)		001	4.00%		Hotel/Motel (Additional Tax)		003	2.00%	
PINETOP-LAKESIDE (F)	PP			NAV	Restaurant/Bar		003	3.00%		YUMA (F)	YM			YMA
Privilege Tax		000	2.50%		SOMERTON (F)	SO			YMA	Privilege Tax		000	1.70%	
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.50%		NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				
Restaurant/Bar (Additional Tax)		004	2.00%		Use Tax		002	2.50%						
For single item, Retail Tax on portion over \$5,000		005	1.50%		SOUTH TUCSON (F)	ST			PMA					
PRESCOTT VALLEY (F)	PL			YAV	Privilege Tax		000	2.50%						
Privilege Tax		000	2.33%		Restaurant/Bar		009	3.50%						
Use Tax		002	2.33%		SPRINGVILLE (F)	SV			APA					
Hotel/Motel (Additional Tax)		003	2.33%		Privilege Tax		000	3.00%						
Contracts (pre Dec. 2002)		009	2.00%		Hotel/Motel (Additional Tax)		001	2.00%						
					For single item, Retail Tax on portion over \$1,000		004	2.00%						

TABLE III NON-PROGRAM CITIES

For information, call:

Avondale	(623) 478-3200
Chandler	(480) 782-2280
Flagstaff	(928) 774-5281
Glendale	(623) 930-3190
Mesa	(480) 644-2316
Nogales	(520) 287-6571
Peoria	(623) 773-7160
Phoenix	(602) 262-6785
Prescott	(928) 777-1268
Scottsdale	(480) 312-2400
Tempe	(480) 350-2955
Tucson	(520) 791-4566

TABLE IV COUNTY CODES

<u>COUNTY</u>	<u>CODE</u>
Apache	APA
Cochise	COH
Coconino	COC
Gila	GLA
Graham	GRA
Greenlee	GRN
La Paz	LAP
Maricopa	MAR
Mohave	MOH
Municipal Water, Statewide	SWD
Navajo	NAV
Rio Nuevo District, Pima	PAD
Pima	PMA
Pinal	PNL
Santa Cruz	STC
Tourism & Sports Authority District – ASU, Maricopa	MCA
Tourism & Sports Authority District – New, Maricopa	MCB
Yavapai	YAV
Yuma	YMA

TABLE V INDIAN RESERVATION CODES

<u>INDIAN RESERVATION</u>	<u>COUNTY</u>	<u>CODE</u>
Ak-Chin	Pinal	PNA
Cocopah	Yuma	YMB
Colorado River	La Paz	LAC
Fort McDowell-Yavapai	Maricopa	MAE
Fort Mojave	Mohave	MOF
Fort Yuma-Quechan	Yuma	YMG
Gila River	Maricopa	MAH
Gila River	Pinal	PNH
Havasupai	Coconino	COI
Hopi	Coconino	COJ
Hopi	Navajo	NAJ
Hualapai	Coconino	COK
Hualapai	Mohave	MOK
Kaibab-Paiute	Coconino	COL
Kaibab-Paiute	Mohave	MOL
Navajo	Apache	APM
Navajo	Coconino	COM
Navajo	Navajo	NAM
Pascua-Yaqui	Maricopa	MAN
Pascua-Yaqui	Pima	PMN
Salt River Pima-Maricopa	Maricopa	MAO
San Carlos Apache	Gila	GLP
San Carlos Apache	Graham	GRP
San Carlos Apache	Pinal	PNP
San Juan Southern Paiute	Coconino	COQ
Tohono O'Odham	Maricopa	MAT
Tohono O'Odham	Pima	PMT
Tohono O'Odham	Pinal	PNT
Tonto Apache	Gila	GLU
White Mountain Apache	Apache	APD
White Mountain Apache	Gila	GLD
White Mountain Apache	Graham	GRD
White Mountain Apache	Navajo	NAD
Yavapai Apache	Yavapai	YAW
Yavapai-Prescott	Yavapai	YAX

For information, call the Arizona Department of Revenue:

Business/Withholding Tax: (602) 255-2060 • Statewide Toll-Free: (800) 634-6494 • Or visit our web site at www.azdor.gov.