

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 ^a	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Santa Cruz	Yavapai	Yuma		All Other Counties
002	Mining-Nonmetal	3.437%	3.828%	3.75%	3.75%	3.562%	3.281%	3.437%	3.805%	3.75%	3.593%	3.805%	3.437%	.031%
004	Utilities	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
005	Communications	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
006	Transporting	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
007	Private (Rail) Car	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
008	Pipeline	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
009	Publication	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
010	Job Printing	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
011	Restaurants and Bars	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
012	Amusement	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
015	Contracting-Prime	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
017	Retail	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
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%
023	Recreational Vehicle Surcharge ^f	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging ^b	7.05%	7.737%	7.60%	7.60%	8.27%	6.78%	7.05%	7.698%	7.60%	7.325%	7.698%	7.05%	.065%
026	Use Tax-Utilities	7.10%	6.725%	6.60%	7.10%	6.60%	6.60%	7.10%	7.10%	6.60%	6.60%	7.60%	6.60%	N/A
029	Use Tax Purchases	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	N/A
030	Use Tax From Inventory	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	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
037	Contracting-Owner Builder	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
041	Municipal Water ^c	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax ^d	3.355¢	3.66¢	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 ^d	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 ^{e, h}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^d	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments ⁱ	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	N/A
153	Rental Car Surcharge-Stadium ^h	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at www.azdor.gov.
- b) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- d) Rate is cents per gallon.
- e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles. (Pima County only)
- g) Monthly rate per activated service.
- h) 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.
- i) For use by direct pay permit holders only.

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
BENSON (F)	BS			COH	COLORADO CITY	CC			MOH	FREDONIA (F)	FD			COC
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%		Privilege Tax		000	4.00%	
Hotel/Motel (Additional Tax)		001	2.00%		Use Tax		002	2.00%		Use Tax		002	4.00%	
Retail Tax for entire single item over \$5000		004	1.00%		Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Mar. 2007)		009	2.00%	
Construction Contracting		005	4.00%		COOLIDGE (F)	CL			PNL	GILA BEND (F)	GI			MAR
Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
BISBEE (F)	BB			COH	Retail Tax for entire single item over \$10,000		001	1.50%		Use Tax (monthly gross receipts less than \$500,000)		002	1.50%	
Privilege Tax		000	2.50%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	2.50%		Use Tax for entire single item over \$10,000		003	1.50%		Jet Fuel		005	\$.03/gal	
BUCKEYE (F)	BE			MAR	Hotel/Motel (Additional Tax)		006	3.00%		Telecommunications		007	3.50%	
Privilege Tax		000	3.00%		Construction Contracting		005	4.00%		Telecom (preexist Jan. 2000)		008	3.00%	
Telecommunications		007	4.00%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
Construction Contracting		015	3.00%		Contracts (pre Aug. 2004)		009	2.00%		Use Tax (monthly gross receipts \$500,001 and above)		029	0.30%	
Contracts (pre Aug. 2006)		008	2.00%		COTTONWOOD (F)	CW			YAV	GILBERT (F)	GB			MAR
CAMP VERDE	CE			YAV	Privilege Tax		000	3.00%		Privilege Tax		000	1.50%	
Privilege Tax		000	2.00%		Utilities		001	1.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		GLOBE (F)	GL			GLA
Hotel/Motel (Additional Tax)		003	3.00%		Construction Contracting		015	4.00%		Privilege Tax		000	2.00%	
Hotel/Motel		004	1.00%		Construction Contracts (pre Nov. 2008)		008	3.20%		Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		005	3.00%		Contracts (pre Nov. 2008 and post Dec. 2005)		007	2.20%		Contracts (pre May 2005)		009	1.50%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Contracts (pre Jan. 2006)		009	2.20%		NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.				
Contracts (pre Mar. 2000)		009	1.00%		DEWEY-HUMBOLDT (F)	DH			YAV	GOODYEAR (F)	GY			MAR
CAREFREE (F)	CA			MAR	Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
Privilege Tax		000	3.00%		Use Tax		002	2.00%		Use Tax		002	2.50%	
Food Tax		001	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.50%	
Hotel/Motel (Additional Tax)		003	3.00%		Metalliferous Mining		005	0.10%		Retail Tax for entire single item over \$5000		004	1.20%	
Restaurant/Bar		004	3.00%		Construction Contracting (pre Jun. 2010)		015	1.00%		Restaurant/Bar		005	4.00%	
Construction Contracting		005	4.00%		DUNCAN (F)	DC			GRN	Construction Contracting		006	3.50%	
Contracts (pre Apr. 2005)		009	2.00%		Privilege Tax		000	2.00%		Use Tax for entire single item over \$5000		007	1.20%	
CASA GRANDE (F)	CG			PNL	EAGAR (F)	EG			APA	Contracts (pre Jan. 2005)		008	2.00%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Privilege Tax		000	3.00%		Jet Fuel		009	\$.03/gal	
Utilities/Telecommunications		001	2.00%		Use Tax		002	3.00%		GUADALUPE (F)	GU			MAR
Retail Sales		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	4.00%	
Hotel/Motel (Additional Tax)		003	2.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Restaurant/Bar		003	5.00%	
For single item, Retail Tax on portion over \$5000		004	1.50%		For single item, Use Tax on portion over \$1000		006	2.00%		Amusements		004	5.00%	
Construction Contracting		015	4.00%		EL MIRAGE (F)	EM			MAR	Contracts (post Jul. 2003 and pre Jul. 2011)		008	3.00%	
Contracts (pre Aug. 2006)		009	1.80%		Privilege Tax		000	3.00%		Contracts (pre Aug. 2003)		009	2.00%	
CAVE CREEK (F)	CK			MAR	Hotel/Motel (Additional Tax)		001	2.00%		Rental of Real Property		013	3.00%	
Privilege Tax		000	3.00%		Use Tax		002	3.00%		HAYDEN (F)	HY			GLA
Utilities		001	3.00%		ELOY (F)	EL			PNL	Privilege Tax		000	3.00%	
Use Tax		002	3.00%		Privilege Tax		000	3.00%		Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	4.00%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		005	5.00%		Hotel/Motel (Additional Tax)		003	4.00%		Metalliferous Mining		005	0.10%	
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Construction Contracting		005	4.50%		Timbering and Other Extraction		009	0.10%	
Contracts (pre Dec. 2000)		009	2.00%		Restaurant/Bar		009	6.00%		Contracts (pre Mar. 2004)		008	1.00%	
CHINO VALLEY (F)	CV			YAV	Contracts (pre July 2001)		004	2.00%		HOLBROOK (F)	HB			NAV
Privilege Tax		000	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Privilege Tax		000	3.00%	
Use Tax		002	3.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%		Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		FLORENCE (F)	FL			PNL	Hotel/Motel (Additional Tax)		003	2.00%	
Jet Fuel		008	\$.015/gal		Privilege Tax		000	2.00%		HUACHUCA CITY	HC			COH
Jet Fuel Use Tax		009	\$.015/gal		Food		001	2.00%		Privilege Tax		000	1.50%	
Contracts (pre Sep. 2004)		007	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Dec. 2001)		009	1.00%	
CLARKDALE	CD			YAV	Construction Contracting		015	4.00%		JEROME	JO			YAV
Privilege Tax		000	3.00%		Contracts (pre Mar. 2006)		009	2.00%		Privilege Tax		000	3.50%	
Hotel/Motel (Additional Tax)		001	2.00%		Use Tax		029	3.00%		Contracts (pre Jan.-2010)		009	3.00%	
Metalliferous Mining		003	0.10%		FOUNTAIN HILLS (F)	FH			MAR	Residential Rental		013	3.50%	
Contracts (pre Jun. 2009)		005	3.25%		Privilege Tax		000	2.60%		Constructions Contracts		015	3.00%	
Construction Contracting		006	4.00%		Use Tax		002	2.60%		KEARNY	KN			PNL
Contracts (pre Aug. 2004)		008	2.25%		Hotel/Motel (Additional Tax) (pre Oct. 2010)		003	3.00%		Privilege Tax		000	3.00%	
CLIFTON (F)	CF			GRN	Residential Rental		004	1.60%		Hotel/Motel (Additional Tax)		003	3.00%	
Privilege Tax		000	3.00%		Metalliferous Mining		005	0.10%		Construction Contracting		008	4.00%	
For single item, Retail Tax on portion over \$9999		004	2.00%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		Contracts (post Sep. 2006 and pre July 2009)		015	3.50%	
Contracts (pre Mar. 2006)		009	2.00%		Contracts (pre Nov. 2000)		009	1.20%		Contracts (pre Oct. 2006)		009	2.00%	
					Hotel/Motel (Additional Tax)		025	4.00%		Rental of Real Property		013	2.50%	

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES						PROGRAM CITIES						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	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
KINGMAN	KM			MOH	PARADISE VALLEY (F)	PV			MAR	SAHUARITA	SA			PMA	Privilege Tax		000	2.00%	
Privilege Tax		000	2.00%		Privilege Tax		000	1.65%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax) pre Aug. 2010		001	3.00%		Construction Contracting		002	4.00%		Hotel/Motel (Additional Tax)		002	4.00%	
Hotel/Motel (Additional Tax)		003	4.00%		Use Tax		002	1.65%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
LAKE HAVASU CITY	LH			MOH	Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		Contracts (post Aug. 2000 and pre July 2005)		008	3.00%		Contracts (post Sep. 2000)		009	1.00%	
Privilege Tax		000	2.00%		Contracts (pre Jan. 1999)		009	1.20%		Contracts (pre Sept. 2000)		009	1.00%		ST. JOHNS (F)	SJ			APA
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		025	3.40%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Restaurant/Bar (Additional Tax)		003	1.00%		PARKER	PK			LAP	Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	1.00%	
Jet Fuel		007	\$.03/gal		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	1.00%		SAN LUIS (F)	SU			YMA
Jet Fuel Use Tax		008	\$.03/gal		Retail Tax for single item over \$2,500		001	1.00%		Utilities		003	3.00%		Privilege Tax		000	4.00%	
LITCHFIELD PARK (F)	LP			MAR	Utilities		003	3.00%		Restaurant/Bar		011	4.00%		Use Tax		002	4.00%	
Privilege Tax		000	2.80%		Hotel/Motel (Additional Tax)		004	4.00%		PATAGONIA (F)	PA			STC	Contracts (post Sep. 2004 and pre June 2008)		008	3.50%	
Hotel/Motel (Additional Tax)		001	1.00%		Restaurant/Bar		011	4.00%		Privilege Tax		000	3.00%		Contracts (pre Oct. 2004)		009	2.50%	
Use Tax		002	2.80%		PAYSON (F)	PS			GLA	Privilege Tax		000	2.00%		SHOW LOW (F)	SL			NAV
Construction Contracting		015	4.80%		Privilege Tax		000	2.12%		Hotel/Motel (Additional Tax)		003	5.00%		Privilege Tax		000	2.00%	
Construction Contracts (pre Nov. 2008 and post Jun-16-06)		006	4.00%		Hotel/Motel (Additional Tax)		003	5.00%		Contracts (pre Jan. 2005)		009	2.00%		SIERRA VISTA (F)	SR			COH
Construction Contracts (pre June 17, 2006)		008	2.00%		Contracts (pre Jan. 2005)		009	2.00%		PIMA (F)	PM			GRA	Privilege Tax		000	1.75%	
Contracts (pre Oct. 2008)		009	2.00%		PINETOP-LAKESIDE (F)	PP			NAV	Privilege Tax		000	2.00%		Use Tax		002	1.75%	
MAMMOTH	MH			PNL	Privilege Tax		000	2.50%		Construction Contracting		015	3.00%		Restaurant/Bar		003	2.60%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Contracts (pre Jun. 2007 and post Oct. 2001)		008	2.00%		Hotel/Motel		004	5.50%	
Use Tax		002	2.00%		Restaurant/Bar (Additional Tax)		004	2.00%		Contracts (pre Nov. 2001)		009	1.00%		Utilities/Telecommunications		008	2.00%	
MARANA	MA			PMA/PNL	For single item, Retail Tax on portion over \$5,000		005	1.50%		PINETOP-LAKESIDE (F)	PP			NAV	Jet Fuel		009	\$0.02/gal	
Privilege Tax		000	2.00%		PRESCOTT VALLEY (F)	PL			YAV	Privilege Tax		000	2.33%		Rental of Real Property		013	1.00%	
Telecommunications		001	4.00%		Privilege Tax		000	2.33%		Hotel/Motel (Additional Tax)		003	2.33%		Construction Contracting		015	2.45%	
Use Tax		002	2.00%		Use Tax		002	2.33%		QUARTZSITE	QZ			LAP	Contracts (pre Sept. 2006)		006	1.50%	
Hotel/Motel (Additional Tax) <i>effective July 3, 2009</i>		003	6.00%		Hotel/Motel (Additional Tax)		003	2.33%		Privilege Tax		000	2.50%		SNOWFLAKE (F)	SN			NAV
Utilities		004	4.00%		QUARTZSITE	QZ			LAP	Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.00%	
Construction Contracting		008	4.00%		Use Tax		002	2.50%		Construction Contracting		015	3.00%		Hotel/Motel (Additional Tax)		001	4.00%	
Contracts (pre Oct. 2004)		006	2.00%		For single item, Retail Tax on portion over \$10,000		004	1.00%		Contracts (pre Jun. 2007 and post Oct. 2001)		008	2.00%		Restaurant/Bar		003	3.00%	
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		Metalliferous Mining		005	0.10%		Contracts (pre Nov. 2001)		009	1.00%		For single item, Retail Tax on portion over \$1,000		004	2.00%	
Construction Contracts (pre May 2001)		009	3.00%		For single item, Use Tax on portion over \$10,000		006	1.00%		PINETOP-LAKESIDE (F)	PP			NAV	SOUTH TUCSON (F)	ST			PMA
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)		010	4.50%		Restaurant and Bars		011	3.00%		Privilege Tax		000	2.50%		Privilege Tax		000	2.50%	
MARICOPA (F)	MP			PNL	Construction Contracting		015	3.50%		Restaurant/Bar		003	3.00%		Restaurant/Bar		009	3.50%	
Privilege Tax		000	2.00%		Hotel/Motel		025	5.50%		PRESCOTT VALLEY (F)	PL			YAV	Restaurant/Bar		003	3.00%	
Use Tax		002	2.00%		Manufactured Buildings		117	3.50%		Privilege Tax		000	2.33%		SPRINGERVILLE (F)	SV			APA
Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Dec. 2005)		008	2.50%		Use Tax		002	2.50%		Privilege Tax		000	3.00%	
Construction Contracting		004	3.50%		QUEEN CREEK (F)	QC			MAR/PNL	Hotel/Motel (Additional Tax)		003	1.00%		Hotel/Motel (Additional Tax)		001	2.00%	
Metalliferous Mining		005	0.10%		Privilege Tax/Use Tax		000	2.25%		Use Tax		002	2.50%		For single item, Retail Tax on portion over \$1,000		004	2.00%	
Contracts (pre May 2005)		009	2.00%		Hotel/Motel (Additional Tax)		003	1.00%		Use Tax		002	2.50%		STAR VALLEY (F)	SY			GLA
MIAMI (F)	MM			GLA	Construction Contracting		005	4.25%		For single item, Retail Tax on portion over \$10,000		004	1.00%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.50%		Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)		006	4.00%		Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax)		001	4.00%	
Contracts (pre May 2003)		009	1.50%		Contracts (post Feb. 2003 and pre Oct. 2007)		007	2.00%		Residential Rental		013	2.00%		Restaurant/Bar		003	3.00%	
ORO VALLEY	OR			PMA	Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)		008	2.00%		SUPERIOR	SI			PNL	Construction Contracting		005	3.70%	
Privilege Tax		000	2.00%		Contracts (pre March 2003)		009	1.00%		Privilege Tax		000	2.00%		Contracts (post March 2004 and pre July 2005)		008	2.20%	
Hotel/Motel (Additional Tax)		003	6.00%		SAFFORD (F)	SF			GRA	Use Tax		002	2.50%		Contracts (pre April 2004)		009	2.00%	
Construction Contracting		004	4.00%		Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	5.00%		TAYLOR (F)	TL			NAV
Contracts (pre May 2004)		008	2.00%		Use Tax		002	2.50%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Utilities		005	2.00%		Hotel/Motel (Additional Tax)		003	5.00%		Restaurant/Bar		003	3.20%		Hotel/Motel (Additional Tax)		003	2.00%	
PAGE (F)	PG			COC	Retail Tax for entire single item over \$5,000		004	1.00%		Construction Contracting		005	3.70%		Use Tax		002	2.20%	
Privilege Tax		000	3.00%		Use Tax for entire single item over \$5,000		006	1.00%		Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)		006	4.00%		Restaurant/Bar		003	3.20%	
Hotel/Motel (Additional Tax)		001	3.00%		Construction Contracting		015	2.50%		Contracts (post Feb. 2003 and pre Oct. 2007)		007	2.00%		Construction Contracting		005	3.70%	
Use Tax		002	3.00%		Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)		008	2.00%		Contracts (post March 2004 and pre July 2005)		008	2.20%		Contracts (post March 2004 and pre July 2005)		008	2.20%	
Restaurant/Bar		003	4.00%		Contracts (pre March 2003)		009	1.00%		Contracts (pre April 2004)		009	2.00%		Contracts (pre April 2004)		009	2.00%	
For single item, Retail Tax on portion over \$3,000		004	2.00%		SAFFORD (F)	SF			GRA	TAYLOR (F)	TL			NAV	Privilege Tax		000	2.00%	
For single item, Use Tax on portion over \$3,000		006	2.00%		Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Rental of Real Property		013	3.00%		Use Tax		002	2.50%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
					Hotel/Motel (Additional Tax)		003	5.00%		Restaurant/Bar		003	3.20%		Use Tax		002	2.20%	
					Retail Tax for entire single item over \$5,000		004	1.00%		Construction Contracting		005	3.70%		Contracts (post March 2004 and pre July 2005)		008	2.20%	
					Use Tax for entire single item over \$5,000		006	1.00%		Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)		006	4.00%		Contracts (pre April 2004)		009	2.00%	
					Construction Contracting		015	2.50%		Contracts (post Feb. 2003 and pre Oct. 2007)		007	2.00%		TAYLOR (F)	TL			NAV
					Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)		008	2.00%		Contracts (pre March 2003)		009	1.00%		Privilege Tax		000	2.00%	
					Contracts (pre March 2003)		009	1.00%		SAFFORD (F)	SF			GRA	Hotel/Motel (Additional Tax)		003	2.00%	
					SAFFORD (F)	SF			GRA	Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%	
					Privilege Tax		000	2.50%		Use Tax		002	2.50%		Privilege Tax		000	2.00%	
					Use Tax		002	2.50%		Hotel/Motel (Additional Tax)		003	5.00%		Hotel/Motel (Additional Tax)		003	2.00%	
					Hotel/Motel (Additional Tax)		003	5.00%		Retail Tax for entire single item over \$5,000		004	1.00%		Hotel/Motel (Additional Tax)		003	2.00%	
					Retail Tax for entire single item over \$5,000		004	1.00%		Use Tax for entire single item over \$5,000		006	1.00%		Use Tax		002	2.20%	
					Construction Contracting														

TABLE II		PROGRAM CITIES		
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
THATCHER (F)	TC			GRA
Privilege Tax		000	2.50%	
Use Tax		002	2.50%	
Hotel/Motel (Additional Tax)		003	3.00%	
Retail Tax for entire single item over \$5,000		004	1.00%	
Contracts (post Nov. 2006 and pre Jul. 2011)		008	2.00%	
Contracts (pre Dec. 2006)		009	2.00%	
Rental of Real Property		013	2.00%	
Construction Contracting		015	3.50%	
TOLLESON (F)	TN			MAR
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	2.00%	
For single item, Retail Tax on portion over \$5,000		004	2.00%	
Contracts (pre Oct. 2007)		009	2.00%	
TOMBSTONE	TS			COH
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	3.00%	
TUSAYAN	TY			COC
Privilege Tax		000	2.00%	
Restaurant and Bar		011	4.00%	
Hotel/Motel (Additional Tax)		025	2.00%	
WELLTON (F)	WT			YMA
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		003	2.50%	
WICKENBURG (F)	WB			MAR
Privilege Tax		000	2.20%	
Hotel/Motel (Additional Tax)		003	2.00%	
Retail Tax for entire single item over \$10,000		004	1.19%	
Telecommunications		005	3.00%	
Rental Occupancy		006	1.70%	
Contracts (pre Oct. 2003)		009	1.00%	
Restaurant and Bars		011	2.20%	
Rental of Real Property		013	1.70%	
WILLIAMS (F)	WL			COC
Privilege Tax		000	3.00%	
Food Tax		002	2.00%	
Hotel/Motel Tax (not in addition to WL)		003	4.50%	
Restaurant/Bar		009	4.50%	
WINKELMAN (F)	WM			GLA/PNL
Privilege Tax		000	3.50%	
Contracts (pre Dec. 2001)		008	2.50%	
WINSLOW (F)	WS			NAV
Privilege Tax		000	3.00%	
For single item, Retail Tax on portion over \$1,000		001	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar (Additional Tax)		004	2.00%	
Jet Fuel		009	\$.03	
YOUNGTOWN (F)	YT			MAR
Privilege Tax		000	3.00%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Aug. 2007)		009	2.00%	
Rental of Real Property		013	2.00%	
YUMA (F)	YM			YMA
Privilege Tax		000	1.70%	

NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.

TABLE III	NON-PROGRAM CITIES INFORMATION
Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
Bullhead City.....	(866) 940-7660
Chandler.....	(480) 782-2280
Douglas.....	(520) 417-7333
Flagstaff.....	(928) 779-7614
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
Sedona.....	(866) 940-7660
Somerton.....	(928) 627-8866, Ext. 10
Tempe.....	(480) 350-2955
Tucson.....	(520) 791-4566
Willcox.....	(866) 940-7660

TABLE IV	COUNTY CODES
COUNTY	CODE
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 – Maricopa.....	MCB
Yavapai.....	YAV
Yuma.....	YMA

TABLE V	INDIAN RESERVATION CODES	
INDIAN RESERVATION	COUNTY	CODE
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

ARIZONA DEPARTMENT OF REVENUE

- Business/Withholding Tax: (602) 255-2060
- Statewide Toll-Free: (800) 634-6494
- Web Site: www.azdor.gov