

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 1** provides the tax rates which **combine** the state's transaction privilege tax rate and the county excise tax rate. Table 1 also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- **Table 2** 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 3** 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 4** 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 5** 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 1		TAX RATES FOR SALES IN THESE COUNTIES												Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES <sup>a</sup>	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%	4.062%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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 <sup>f</sup>	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging <sup>b</sup>	7.05%	7.737%	7.60%	8.15%	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%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
041	Municipal Water <sup>c</sup>	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax <sup>d</sup>	3.355¢	3.66¢	3.66¢	3.965¢	3.355¢	3.202¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax <sup>d</sup>	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 <sup>e, h</sup>	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons <sup>d</sup>	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments <sup>i</sup>	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 <sup>h</sup>	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A
911	911 Telecommunications <sup>g</sup>	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](http://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 2				PROGRAM CITIES										
CITY / TOWN NAME	REGION BUSINESS TAX			COUNTY	CITY / TOWN NAME	REGION BUSINESS TAX			COUNTY	CITY / TOWN NAME	REGION BUSINESS TAX			COUNTY
	CODE	CLASS	RATE			CODE	CLASS	RATE			CODE	CLASS	RATE	
<b>BENSON (F)</b> .....	BS			COH	<b>CLIFTON (F)</b> .....	CF			GRN	<b>FOUNTAIN HILLS (F)</b> .....	FH			MAR
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.60%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		For single item, Retail Tax on portion over \$9999		004	2.00%		Use Tax		002	2.60%	
Retail Tax for entire single item over \$5000		004	1.00%		Contracts (pre Mar. 2006)		009	2.00%		Hotel/Motel (Additional Tax)(pre Oct. 2010) <sup>(A)</sup>		003	3.00%	
Construction Contracting		005	4.00%		<b>COLORADO CITY</b> .....	CC			MOH	Residential Rental		004	1.60%	
Construction Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax		000	2.00%		Metalliferous Mining		005	0.10%	
<b>BISBEE (F)</b> .....	BB			COH	Use Tax		002	2.00%		Contracts (pre Apr. 2003)		008	1.60%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Contracts (pre Nov. 2000)		009	1.20%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%		<b>COOLIDGE (F)</b> .....	CL			PNL	Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	4.00%	
<b>BUCKEYE (F)</b> .....	BE			MAR	Privilege Tax		000	3.00%		<b>FREDONIA (F)</b> .....	FD			COC
Privilege Tax		000	3.00%		Retail Tax for entire single item over \$10,000		001	1.50%		Privilege Tax		000	4.00%	
Telecommunications		007	4.00%		Use Tax		002	3.00%		Use Tax		002	4.00%	
Construction Contracting		015	3.00%		Use Tax for entire single item over \$10,000		003	1.50%		Contracts (pre Mar. 2007)		009	2.00%	
Contracts (pre Aug. 2006)		008	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		006	3.00%		<b>GILA BEND (F)</b> .....	GI			MAR
<b>CAMP VERDE</b> .....	CE			YAV	Construction Contracting		005	4.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		Contracts (pre Oct. 2005)		008	3.00%		Use Tax (monthly gross receipts less than \$500,000)		002	1.50%	
Use Tax		002	2.00%		Contracts (pre Aug. 2004)		009	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Hotel/Motel (Additional Tax) <sup>(B)</sup>		003	3.00%		<b>COTTONWOOD (F)</b> .....	CW			YAV	Jet Fuel		005	\$0.3/gal	
Hotel/Motel		004	1.00%		Privilege Tax		000	3.00%		Telecommunications		007	3.50%	
Construction Contracting		005	3.00%		Utilities		001	1.00%		Telecom (preexist Jan. 2000)		008	3.00%	
Contracts (pre Jul. 2004)		008	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
Contracts (pre Mar. 2000)		009	1.00%		Construction Contracting		015	4.00%		Use Tax (monthly gross receipts \$500,001 and above)		029	0.30%	
<b>CAREFREE (F)</b> .....	CA			MAR	Construction Contracts (pre Nov. 2008)		008	3.20%		<b>GILBERT (F)</b> .....	GB			MAR
Privilege Tax		000	3.00%		Contracts (pre Nov. 2008)		007	2.20%		Privilege Tax		000	1.50%	
Food for Home Consumption Tax		001	2.00%		Contracts (pre Jan. 2006)		009	2.20%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<b>DEWEY-HUMBOLDT (F)</b> .....	DH			YAV	<b>GLOBE (F)</b> .....	GL			GLA
Restaurant/Bar		004	3.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Construction Contracting		005	4.00%		Use Tax		002	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
Contracts (pre Apr. 2005)		009	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Contracts (pre May 2005)		009	1.50%	
<b>CASA GRANDE (F)</b> .....	CG			PNL	Metalliferous Mining		005	0.10%		NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.				
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Construction Contracting (pre Jun. 2010)		015	1.00%		<b>GOODYEAR (F)</b> .....	GY			MAR
Utilities/Telecommunications		001	2.00%		<b>DUNCAN (F)</b> .....	DC			GRN	Privilege Tax		000	2.50%	
Retail Sales		002	2.00%		Privilege Tax		000	2.00%		Food for Home Consumption Tax		001	2.25%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		<b>EAGAR (F)</b> .....	EG			APA	Food for Home Consumption Contracts (pre Jan. 2012)		010	2.50%	
For single item, Retail Tax on portion over \$5000		004	1.50%		Privilege Tax		000	3.00%		Use Tax		002	2.50%	
Construction Contracting		015	4.00%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%	
Contracts (pre Aug. 2006)		009	1.80%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Retail Tax for entire single item over \$5000		004	1.20%	
<b>CAVE CREEK (F)</b> .....	CK			MAR	For single item, Retail Tax on portion over \$1000		004	2.00%		Restaurant/Bar		005	4.00%	
Privilege Tax		000	3.00%		For single item, Use Tax on portion over \$1000		006	2.00%		Construction Contracting		006	3.50%	
Utilities		001	3.00%		<b>EL MIRAGE (F)</b> .....	EM			MAR	Use Tax for entire single item over \$5000		007	1.20%	
Use Tax		002	3.00%		Privilege Tax		000	3.00%		Contracts (pre Jan. 2005)		008	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Jet Fuel		009	\$0.3/gal	
Construction Contracting		005	5.00%		Use Tax		002	3.00%		<b>GUADALUPE (F)</b> .....	GU			MAR
Contracts (pre Oct. 6, 2005)		008	2.50%		<b>ELOY (F)</b> .....	EL			PNL	Privilege Tax		000	4.00%	
Contracts (pre Dec. 2000)		009	2.00%		Privilege Tax		000	3.00%		Restaurant/Bar		003	5.00%	
<b>CHINO VALLEY (F)</b> .....	CV			YAV	Use Tax		002	3.00%		Amusements		004	5.00%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Contracts (pre Jul. 2011)		008	3.00%	
Use Tax		002	3.00%		Construction Contracting		005	4.50%		Contracts (pre Aug. 2003)		009	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Restaurant/Bar		009	6.00%		Rental of Real Property		013	3.00%	
Jet Fuel		008	\$0.15/gal		Contracts (pre July 2001)		004	2.00%		<b>HAYDEN (F)</b> .....	HY			GLA
Jet Fuel Use Tax		009	\$0.15/gal		Contracts (pre Oct. 2005)		008	3.00%		Privilege Tax		000	3.00%	
Contracts (pre Sep. 2004)		007	2.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%		Use Tax		002	3.00%	
<b>CLARKDALE</b> .....	CD			YAV	<b>FLORENCE (F)</b> .....	FL			PNL	Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Privilege Tax		000	3.00%		Privilege Tax		000	2.00%		Metalliferous Mining		005	0.10%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Food for Home Consumption Tax		001	2.00%		Timbering and Other Extraction		009	0.10%	
Metalliferous Mining		003	0.10%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Contracts (pre Mar. 2004)		008	1.00%	
Contracts (pre Jun. 2009)		005	3.25%		Construction Contracting		015	4.00%		<b>HOLBROOK (F)</b> .....	HB			NAV
Construction Contracting		006	4.00%		Contracts (pre Mar. 2006)		009	2.00%		Privilege Tax		000	3.00%	
Contracts (pre Aug. 2004)		008	2.25%		Use Tax		029	3.00%		Use Tax		002	3.00%	
										Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	

(F) These cities tax food sales (A) "Additional Tax" means in addition to Privilege Tax (B) "Additional Tax" means in addition to Hotel/Motel (C) "Additional Tax" means in addition to Commercial Lease

TABLE 2					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
<b>HUACHUCA CITY</b> .....	<b>HC</b>			<b>COH</b>	<b>ORO VALLEY</b> .....	<b>OR</b>			<b>PMA</b>	<b>QUARTZSITE</b> .....	<b>QZ</b>			<b>LAP</b>
Privilege Tax		000	1.50%		Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
Contracts (pre Dec. 2001)		009	1.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	6.00%		Use Tax		002	2.50%	
<b>JEROME</b> .....	<b>JO</b>			<b>YAV</b>	Construction Contracting		004	4.00%		For single item, Retail Tax on portion over \$10,000		004	1.00%	
Privilege Tax		000	3.50%		Contracts (pre May 2004)		008	2.00%		Metalliferous Mining		005	0.10%	
Contracts (pre Jan.-2010)		009	3.00%		Utilities		005	4.00%		For single item, Use Tax on portion over \$10,000		006	1.00%	
Residential Rental		013	3.50%		<b>PAGE (F)</b> .....	<b>PG</b>			<b>COC</b>	Restaurant and Bars		011	3.00%	
Constructions Contracts		015	3.00%		Privilege Tax		000	3.00%		Construction Contracting		015	3.50%	
<b>KEARNY</b> .....	<b>KN</b>			<b>PNL</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.263%		Hotel/Motel		025	5.50%	
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Manufactured Buildings		117	3.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Restaurant/Bar		003	4.00%		Contracts (pre Dec. 2005)		008	2.50%	
Construction Contracting		008	4.00%		For single item, Retail Tax on portion over \$3,000		004	2.00%		<b>QUEEN CREEK (F)</b> .....	<b>QC</b>			<b>MAR/PNL</b>
Contracts (pre July 2009)		015	3.50%		For single item, Use Tax on portion over \$3,000		006	2.00%		Privilege Tax/Use Tax		000	2.25%	
Contracts (pre Oct. 2006)		009	2.00%		Rental of Real Property		013	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>	<b>CORRECTION</b>	003	3.00%	
Rental of Real Property		013	2.50%		<b>PARADISE VALLEY (F)</b> .....	<b>PV</b>			<b>MAR</b>	Construction Contracting		005	4.25%	
<b>KINGMAN</b> .....	<b>KM</b>			<b>MOH</b>	Privilege Tax		000	2.50%		Construction Contracts (pre Oct. 2007)		006	4.00%	
Privilege Tax		000	2.00%		Privilege Tax Contracts (pre Aug. 2011)		007	1.65%		Contracts (pre Oct. 2007)		007	2.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	3.40%		Construction Contracts (pre Sep. 5, 2005)		008	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup> (pre Aug. 2010)		001	3.00%		Contracts (pre March 2003)		009	1.00%	
Restaurant/Bar (Additional Tax) <sup>(A)</sup>		011	2.00%		Use Tax		002	2.50%		<b>QUEEN CREEK SPECIAL DISTRICT...QD</b> .....	<b>MAR/PNL</b>			
Restaurant/Bar Contracts (pre Jan. 2012)		004	2.00%		Use Tax Contracts (pre Aug. 2011)		006	1.65%		Privilege Tax		000	2.50%	
<b>LAKE HAVASU CITY</b> .....	<b>LH</b>			<b>MOH</b>	Contracts (pre Sep. 2004)		008	1.40%		<i>Call 480-358-3170 to find out if this rate applies to your business activities in Queen Creek.</i>				
Privilege Tax		000	2.00%		Contracts (pre Jan. 1999)		009	1.20%		<b>SAFFORD (F)</b> .....	<b>SF</b>			<b>GRA</b>
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	3.00%		Commercial Lease		013	1.65%		Privilege Tax		000	2.50%	
Use Tax		002	2.00%		Commercial Lease (Additional Tax) <sup>(C)</sup>		313	0.85%		Use Tax		002	2.50%	
Restaurant/Bar (Additional Tax) <sup>(A)</sup>		003	1.00%		Residential Rental		012	1.65%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	5.00%	
Jet Fuel		007	\$.03/gal		<b>PARKER</b> .....	<b>PK</b>			<b>LAP</b>	Retail Tax for entire single item over \$5,000		004	1.00%	
Jet Fuel Use Tax		008	\$.03/gal		Privilege Tax		000	2.00%		Use Tax for entire single item over \$5,000		006	1.00%	
<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b>			<b>MAR</b>	Retail Tax for single item over \$2,500		001	1.00%		Construction Contracting		015	2.50%	
Privilege Tax		000	2.80%		Utilities		003	3.00%		Contracts (pre Dec. 2006)		008	2.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	1.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		004	4.00%		Contracts (pre Nov. 2005)		009	2.00%	
Use Tax		002	2.80%		Restaurant/Bar		011	4.00%		<b>SAHUARITA</b> .....	<b>SA</b>			<b>PMA</b>
Construction Contracting		015	4.80%		<b>PATAGONIA (F)</b> .....	<b>PA</b>			<b>STC</b>	Privilege Tax		000	2.00%	
Construction Contracts (pre Nov. 2008)		006	4.00%		Privilege Tax		000	3.00%		Construction Contracting		002	4.00%	
Construction Contracts (pre June 17, 2006)		008	2.00%		Food for Home Consumption Tax		001	2.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Contracts (pre Oct. 2008)		009	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Contracts (pre July 2005)		008	3.00%	
<b>MAMMOTH</b> .....	<b>MH</b>			<b>PNL</b>	Mining		005	0.10%		Contracts (pre Sept. 2000)		009	1.00%	
Privilege Tax		000	2.00%		<b>PAYSON (F)</b> .....	<b>PS</b>			<b>GLA</b>	<b>ST. JOHNS (F)</b> .....	<b>SJ</b>			<b>APA</b>
Use Tax		002	2.00%		Privilege Tax		000	2.12%		Privilege Tax		000	3.00%	
<b>MARANA</b> .....	<b>MA</b>			<b>PMA/PNL</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	5.00%		Privilege Tax Contracts (pre Nov. 2011)		007	2.00%	
Privilege Tax		000	2.00%		Contracts (pre Jan. 2005)		009	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	3.00%	
Telecommunications		001	4.00%		<b>PIMA (F)</b> .....	<b>PM</b>			<b>GRA</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup> (pre Sep. 2011)		003	1.00%	
Use Tax		002	2.00%		Privilege Tax		000	2.00%		Rental of Real Property		013	2.00%	
Hotel/Motel (Additional Tax) (effective July 3, 2009) <sup>(A)</sup>		003	6.00%		Construction Contracting		015	3.00%		Use Tax		002	3.00%	
Utilities		004	4.00%		Contracts (pre Jun. 2007)		008	2.00%		Use Tax Contracts (pre Nov. 2011)		008	2.00%	
Construction Contracting		008	4.00%		Contracts (pre Nov. 2001)		009	1.00%		<b>SAN LUIS (F)</b> .....	<b>SU</b>			<b>YMA</b>
Contracts (pre Oct. 2004)		006	2.00%		<b>PINETOP-LAKESIDE (F)</b> .....	<b>PP</b>			<b>NAV</b>	Privilege Tax		000	4.00%	
Construction Contracts (pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		Privilege Tax		000	2.50%		Use Tax		002	4.00%	
Construction Contracts (pre May 2001)		009	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Contracts (pre June 2008)		008	3.50%	
Construction, Telecommunications & Utilities Contracts (pre Aug. 2006)		010	4.50%		Restaurant/Bar (Additional Tax) <sup>(A)</sup>		004	2.00%		Contracts (pre Oct. 2004)		009	2.50%	
<b>MARICOPA (F)</b> .....	<b>MP</b>			<b>PNL</b>	For single item, Retail Tax on portion over \$5,000		005	1.50%		<b>SHOW LOW (F)</b> .....	<b>SL</b>			<b>NAV</b>
Privilege Tax		000	2.00%		<b>PRESCOTT VALLEY (F)</b> .....	<b>PL</b>			<b>YAV</b>	Privilege Tax		000	2.00%	
Use Tax		002	2.00%		Privilege Tax		000	2.33%						
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Use Tax		002	2.33%						
Construction Contracting		004	3.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.33%						
Metalliferous Mining		005	0.10%											
Contracts (pre May 2005)		009	2.00%											
<b>MIAMI (F)</b> .....	<b>MM</b>			<b>GLA</b>										
Privilege Tax		000	2.50%											
Contracts (pre May 2003)		009	1.50%											

(F) These cities tax food sales (A) "Additional Tax" means in addition to Privilege Tax (B) "Additional Tax" means in addition to Hotel/Motel (C) "Additional Tax" means in addition to Commercial Lease

TABLE 2					PROGRAM CITIES									
CITY / TOWN NAME	REGION		BUSINESS TAX		CITY / TOWN NAME	REGION		BUSINESS TAX		CITY / TOWN NAME	REGION		BUSINESS TAX	
	CODE	CLASS	RATE	COUNTY		CODE	CLASS	RATE	COUNTY		CODE	CLASS	RATE	COUNTY
<b>SIERRA VISTA (F)</b> .....SR.....COH					<b>SURPRISE</b> .....SP.....MAR					<b>WICKENBURG (F)</b> .....WB.....MAR				
Privilege Tax		000	1.75%		Privilege Tax		000	2.20%		Privilege Tax		000	2.20%	
Use Tax		002	1.75%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.52%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Restaurant/Bar		003	2.60%		Use Tax		002	2.20%		For single item, retail tax on portion over \$9,999.99		004	1.19%	
Hotel/Motel		004	5.50%		Restaurant/Bar		003	3.20%		Telecommunications		005	3.00%	
Utilities/Telecommunications		008	2.00%		Construction Contracting		005	3.70%		Rental Occupancy		006	1.70%	
Jet Fuel		009	\$0.02/gal		Contracts (pre July 2005)		008	2.20%		Contracts (pre Oct. 2003)		009	1.00%	
Rental of Real Property		013	1.00%		Contracts (pre April 2004)		009	2.00%		Restaurant and Bars		011	2.20%	
Construction Contracting		015	2.45%		<b>TAYLOR (F)</b> .....TL.....NAV					Rental of Real Property		013	1.70%	
Contracts (pre Sept. 2006)		006	1.50%		Privilege Tax		000	2.00%		<b>WILLIAMS (F)</b> .....WL.....COC				
<b>SNOWFLAKE (F)</b> .....SN.....NAV					Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		<b>THATCHER (F)</b> .....TC.....GRA					Food for Home Consumption Tax		002	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.00%		Privilege Tax		000	2.50%		Hotel/Motel Tax		003	4.50%	
Restaurant/Bar		003	3.00%		Use Tax		002	2.50%		Restaurant/Bar		009	4.50%	
<b>SOUTH TUCSON (F)</b> .....ST.....PMA					Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<b>WINKELMAN (F)</b> .....WM.....GLA/PNL				
Privilege Tax		000	2.50%		Retail Tax for entire single item over \$5,000		004	1.00%		Privilege Tax		000	3.50%	
Restaurant/Bar		009	3.50%		Contracts (pre Jul. 2011)		008	2.00%		Contracts (pre Dec. 2001)		008	2.50%	
<b>SPRINGERVILLE (F)</b> .....SV.....APA					Contracts (pre Dec. 2006)		009	2.00%		<b>WINSLOW (F)</b> .....WS.....NAV				
Privilege Tax		000	3.00%		Rental of Real Property		013	2.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Construction Contracting		015	3.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
For single item, Retail Tax on portion over \$1,000		004	2.00%		<b>TOLLESON (F)</b> .....TN.....MAR				Restaurant/Bar (Additional Tax) <sup>(A)</sup>		004	2.00%		
<b>STAR VALLEY (F)</b> .....SY.....GLA					Privilege Tax		000	2.50%		Metalliferous Mining		005	0.10%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Jet Fuel		009	\$.03/gal.	
Metalliferous Mining		005	0.10%		For single item, Retail Tax on portion over \$5,000		004	2.00%		<b>YOUNGTOWN (F)</b> .....YT.....MAR				
Residential Rental		013	2.00%		Contracts (pre Oct. 2007)		009	2.00%		Privilege Tax		000	3.00%	
<b>SUPERIOR</b> .....SI.....PNL					<b>TOMBSTONE</b> .....TS.....COH					Use Tax		002	3.00%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
For single item, Retail Tax on portion over \$500		004	1.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.00%		Contracts (pre Aug. 2007)		009	2.00%	
					<b>TUSAYAN</b> .....TY.....COC					Rental of Real Property		013	2.00%	
					Privilege Tax		000	2.00%		<b>YUMA (F)</b> .....YM.....YMA				
					Restaurant and Bar		011	4.00%		Privilege Tax		000	1.70%	
					Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	2.00%		NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				
					<b>WELLTON (F)</b> .....WT.....YMA									
					Privilege Tax		000	2.50%						
					Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%						

◆◆ See page 5 for Tables 3, 4 and 5. ◆◆

(F) These cities tax food sales

(A) "Additional Tax" means *in addition to* Privilege Tax

(B) "Additional Tax" means *in addition to* Hotel/Motel

(C) "Additional Tax" means *in addition to* Commercial Lease

TABLE 3	NON-PROGRAM CITIES INFORMATION
Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
Bullhead City.....	(928) 763-0166
Chandler.....	(480) 782-2280
Douglas.....	(520) 417-7333
Flagstaff.....	(928) 213-2250
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.....	(928) 204-7205
Somerton.....	(928) 722-7344
Tempe.....	(480) 350-2955
Tucson.....	(520) 791-4566
Willcox.....	(520) 766-4202

TABLE 5	INDIAN RESERVATION CODES	
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

TABLE 4	COUNTY CODES
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
Sports & Tourism Authority District – Maricopa.....	MCB
Yavapai.....	YAV
Yuma.....	YMA