

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.

The Yuma County tax rates will increase effective October 1, 2013. Please check the azdor.gov website for the updated tables effective October 1, 2013.

TABLE 1		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%	4.375%	3.562%	3.281%	3.437%	3.805%	3.75%	3.593%	3.805%	3.437%	.031%
004	Utilities	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
005	Communications	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
006	Transporting	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
007	Private (Rail) Car	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
008	Pipeline	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
009	Publication	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
010	Job Printing	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
012	Amusement	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	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%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
015	Contracting–Prime	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
017	Retail	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	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%
023	Recreational Vehicle Surcharge ^f	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging ^b	6.05%	6.737%	6.60%	7.7%	7.27%	5.78%	6.05%	6.698%	6.60%	6.325%	6.698%	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%	6.60%	5.60%	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
037	Contracting–Owner Builder	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
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¢	4.27¢	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	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
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 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
BENSON (F)	BS			COH	CLARKDALE (F)	CD			YAV	FLORENCE (F)	FL			PNL
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Food for Home Consumption Tax		001	2.00%	
Retail Tax for entire single item over \$5000		004	1.00%		Metalliferous Mining		003	0.10%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Construction Contracting		005	4.00%		Contracts (pre Jun. 2009)		005	3.25%		Construction Contracting		015	4.00%	
Construction Contracts (pre Feb. 2005)		008	2.50%		Construction Contracting		006	4.00%		Contracts (pre Mar. 2006)		009	2.00%	
BISBEE (F)	BB			COH	Construction Contracts (pre Aug. 2004)		008	2.25%		Use Tax		029	3.00%	
Privilege Tax		000	2.50%		CLIFTON (F)	CF			GRN	FOUNTAIN HILLS (F)	FH			MAR
Hotel/Motel (Additional Tax) ^(A)		003	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.60%	
BUCKEYE (F)	BE			MAR	For single item, Retail Tax on portion over \$9999		004	2.00%		Use Tax		002	2.60%	
Privilege Tax		000	3.00%		Contracts (pre Mar. 2006)		009	2.00%		Hotel/Motel (Additional Tax)(pre Oct. 2010) ^(A)		003	3.00%	
Retail Tax for entire single item over \$1,999.99		001	1.50%		COLORADO CITY	CC			MOH	Residential Rental		004	1.60%	
Rental Occupancy		006	2.00%		Privilege Tax		000	2.00%		Metalliferous Mining		005	0.10%	
Telecommunications		007	4.00%		Use Tax		002	2.00%		Contracts (pre Apr. 2003)		008	1.60%	
Rental of Real Property		013	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Contracts (pre Nov. 2000)		009	1.20%	
Construction Contracting		015	3.00%		COOLIDGE (F)	CL			PNL	Hotel/Motel (Additional Tax) ^(A)		025	4.00%	
Contracts (pre Aug. 2006)		008	2.00%		Privilege Tax		000	3.00%		FREDONIA (F)	FD			COC
CAMP VERDE	CE			YAV	Retail Tax for entire single item over \$10,000		001	1.50%		Privilege Tax		000	4.00%	
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Use Tax		002	4.00%	
Use Tax		002	2.00%		Use Tax for entire single item over \$10,000		003	1.50%		Contracts (pre Mar. 2007)		009	2.00%	
Hotel/Motel (Additional Tax) ^(B)		003	3.00%		Hotel/Motel (Additional Tax) ^(A)		006	3.00%		GILA BEND (F)	GI			MAR
Hotel/Motel		004	3.00%		Construction Contracting		005	4.00%		Privilege Tax		000	3.00%	
Construction Contracting		005	3.00%		Contracts (pre Oct. 2005)		008	3.00%		Use Tax (monthly gross receipts less than \$500,000)		002	1.50%	
Construction Contracts (pre Jul. 2004)		008	2.00%		Contracts (pre Aug. 2004)		009	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Privilege Contracts (pre August 2012)		007	2.00%		COTTONWOOD (F)	CW			YAV	Jet Fuel		005	\$.03/gal	
Privilege Contracts (pre Mar. 2000)		009	1.00%		Privilege Tax		000	3.00%		Telecommunications		007	3.50%	
Rental of Real Property		013	2.00%		Utilities		001	1.00%		Telecom (preexist Jan. 2000)		008	3.00%	
CAREFREE (F)	CA			MAR	Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
Privilege Tax		000	3.00%		Construction Contracting		015	4.00%		Use Tax (monthly gross receipts \$500,001 and above)		029	0.30%	
Food for Home Consumption Tax		001	2.00%		Construction Contracts (pre Nov. 2008)		008	3.20%		GILBERT (F)	GB			MAR
Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Contracts (pre Nov. 2008)		007	2.20%		Privilege Tax		000	1.50%	
Restaurant/Bar		004	3.00%		Contracts (pre Jan. 2006)		009	2.20%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Construction Contracting		005	4.00%		DEWEY-HUMBOLDT (F)	DH			YAV	GLOBE (F)	GL			GLA
Contracts (pre Apr. 2005)		009	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
CASA GRANDE (F)	CG			PNL	Use Tax		002	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Contracts (pre May 2005)		009	1.50%	
Utilities/Telecommunications		001	2.00%		Metalliferous Mining		005	0.10%		NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.				
Retail Sales		002	2.00%		Construction Contracting (pre Jun. 2010)		015	1.00%		GOODYEAR (F)	GY			MAR
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		DUNCAN (F)	DC			GRN	Privilege Tax		000	2.50%	
For single item, Retail Tax on portion over \$5000		004	1.50%		Privilege Tax		000	2.00%		Food for Home Consumption Tax		001	2.00%	
Construction Contracting		015	4.00%		Use Tax		002	3.00%		Food for Home Consumption Contracts (pre Jan. 2012)		010	2.50%	
Contracts (pre Aug. 2006)		009	1.80%		EAGAR (F)	EG			APA	Use Tax		002	2.50%	
CAVE CREEK (F)	CK			MAR	Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.50%	
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Retail Tax for entire single item over \$5000		004	1.20%	
Utilities		001	3.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Restaurant/Bar		005	4.00%	
Use Tax		002	3.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Construction Contracting		006	3.50%	
Hotel/Motel (Additional Tax) ^(A)		003	4.00%		For single item, Use Tax on portion over \$1000		006	2.00%		Use Tax for entire single item over \$5000		007	1.20%	
Construction Contracting		005	5.00%		EL MIRAGE (F)	EM			MAR	Contracts (pre Jan. 2005)		008	2.00%	
Contracts (pre Oct. 6, 2005)		008	2.50%		Privilege Tax		000	3.00%		Jet Fuel		009	\$.03/gal	
Contracts (pre Dec. 2000)		009	2.00%		Hotel/Motel (Additional Tax) ^(A)		001	2.00%		GUADALUPE (F)	GU			MAR
CHINO VALLEY (F)	CV			YAV	Use Tax		002	3.00%		Privilege Tax		000	4.00%	
Privilege Tax		000	4.00%		ELOY (F)	EL			PNL	Restaurant/Bar		003	5.00%	
Metalliferous Mining		001	0.10%		Privilege Tax		000	3.00%		Amusements		004	5.00%	
Use Tax		002	3.00%		Use Tax		002	3.00%		Privilege Contracts (pre Jul. 2011-Excludes 003 & 004)		008	3.00%	
Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Hotel/Motel (Additional Tax) ^(A)		003	4.00%		Privilege Contracts (pre Aug. 2003-Excludes 003 & 004)		009	2.00%	
Pipeline		004	3.00%		Construction Contracting		005	4.50%		Rental of Real Property		013	3.00%	
Privilege Tax Contracts (pre June 2013)		006	3.00%		Restaurant/Bar		009	6.00%						
Jet Fuel		008	\$.015/gal		Contracts (pre July 2001)		004	2.00%						
Jet Fuel Use Tax		009	\$.015/gal		Contracts (pre Oct. 2005)		008	3.00%						
Contracts (pre Sep. 2004)		007	2.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%						
Rental of Real Property		013	3.00%											

(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
HAYDEN (F)	HY			GLA	MARANA	MA			PMA/PNL	PAYSON (F)	PS			GLA
Privilege Tax		000	3.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.12%	
Use Tax		002	3.00%		Telecommunications		001	4.00%		Hotel/Motel (Additional Tax) ^(A)		003	5.00%	
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Use Tax		002	2.00%		Contracts (pre Jan. 2005)		009	2.00%	
Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax) (effective July 3, 2009) ^(A)		003	6.00%		PIMA (F)	PM			GRA
Timbering and Other Extraction		009	0.10%		Utilities		004	4.00%		Privilege Tax		000	2.00%	
Contracts (pre Mar. 2004)		008	1.00%		Construction Contracting		008	4.00%		Construction Contracting		015	3.00%	
HOLBROOK (F)	HB			NAV	Contracts (pre Oct. 2004)		006	2.00%		Contracts (pre Jun. 2007)		008	2.00%	
Privilege Tax		000	3.00%		Construction Contracts (pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		Contracts (pre Nov. 2001)		009	1.00%	
Use Tax		002	3.00%		Construction Contracts (pre May 2001)		009	3.00%		PINETOP-LAKESIDE (F)	PP			NAV
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Construction, Telecommunications & Utilities Contracts (pre Aug. 2006)		010	4.50%		Privilege Tax		000	2.50%	
HUACHUCA CITY	HC			COH	MARICOPA (F)	MP			PNL	Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Privilege Tax		000	1.50%		Privilege Tax		000	2.00%		Privilege Tax		000	2.33%	
Contracts (pre Dec. 2001)		009	1.00%		Use Tax		002	2.00%		Use Tax		002	2.33%	
JEROME	JO			YAV	Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.33%	
Privilege Tax		000	3.50%		Construction Contracting		004	3.50%		For single item, Retail Tax on portion over \$5,000		005	1.50%	
Contracts (pre Jan.-2010)		009	3.00%		Metalliferous Mining		005	0.10%		PRESCOTT VALLEY (F)	PL			YAV
Residential Rental		013	3.50%		Contracts (pre May 2005)		009	2.00%		Privilege Tax		000	2.50%	
Constructions Contracts		015	3.00%		MIAMI (F)	MM			GLA	Use Tax		002	2.50%	
KEARNY (F)	KN			PNL	Privilege Tax		000	2.50%		For single item, Retail Tax on portion over \$10,000		004	1.00%	
Privilege Tax		000	3.00%		Contracts (pre May 2003)		009	1.50%		Metalliferous Mining		005	0.10%	
Hotel/Motel (Additional Tax) ^(A)		003	3.00%		ORO VALLEY	OR			PMA	For single item, Use Tax on portion over \$10,000		006	1.00%	
Construction Contracting		008	4.00%		Privilege Tax		000	2.00%		Restaurant and Bars		011	3.00%	
Contracts (pre July 2009)		015	3.50%		Hotel/Motel (Additional Tax) ^(A)		003	6.00%		Construction Contracting		015	3.50%	
Contracts (pre Oct. 2006)		009	2.00%		Construction Contracting		004	4.00%		Hotel/Motel		025	5.50%	
Rental of Real Property		013	2.50%		Contracts (pre May 2004)		008	2.00%		Manufactured Buildings		117	3.50%	
KINGMAN	KM			MOH	Utilities		005	4.00%		Contracts (pre Dec. 2005)		008	2.50%	
Privilege Tax		000	2.50%		PAGE (F)	PG			COC	QUEEN CREEK (F)	QC			MAR/PNL
Use Tax		002	2.50%		Privilege Tax		000	3.00%		Privilege Tax/Use Tax		000	2.25%	
Hotel/Motel (Additional Tax) ^(A)		003	4.00%		Hotel/Motel (Additional Tax) ^(A)		001	4.263%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Metalliferous Mining		005	0.10%		Use Tax		002	3.00%		Construction Contracting		005	4.25%	
Restaurant/Bar Contracts (pre July 2013)		006	2.00%		Restaurant/Bar		003	4.00%		Construction Contracts (pre Oct. 2007)		006	4.00%	
Privilege Tax Contracts (pre July 2013)		007	2.00%		For single item, Retail Tax on portion over \$3,000		004	2.00%		Contracts (pre Oct. 2007)		007	2.00%	
Restaurant/Bar (Additional Tax) ^(A)		011	1.00%		For single item, Use Tax on portion over \$3,000		006	2.00%		Construction Contracts (pre Sep. 5, 2005)		008	2.00%	
Restaurant/Bar Contracts (pre Jan. 2012)		004	2.00%		Rental of Real Property		013	3.00%		Contracts (pre March 2003)		009	1.00%	
Rental of Real Property		013	2.00%		PARADISE VALLEY (F)	PV			MAR	QUEEN CREEK SPECIAL DISTRICT...QD				MAR/PNL
LAKE HAVASU CITY	LH			MOH	Privilege Tax		000	2.50%		Privilege Tax		000	2.50%	
Privilege Tax		000	2.00%		Privilege Tax Contracts (pre Aug. 2011)		007	1.65%		<i>Call 480-358-3170 to find out if this rate applies to your business activities in Queen Creek.</i>				
Hotel/Motel (Additional Tax) ^(A)		001	3.00%		Hotel/Motel (Additional Tax) ^(A)		025	3.40%		SAFFORD (F)	SF			GRA
Use Tax		002	2.00%		Hotel/Motel (Additional Tax) ^(A) (pre Aug. 2010)		001	3.00%		Privilege Tax		000	2.50%	
Restaurant/Bar (Additional Tax) ^(A)		003	1.00%		Use Tax		002	2.50%		Use Tax		002	2.50%	
Jet Fuel		007	\$.03/gal		Use Tax Contracts (pre Aug. 2011)		006	1.65%		Hotel/Motel (Additional Tax) ^(A)		003	5.00%	
Jet Fuel Use Tax		008	\$.03/gal		Contracts (pre Sep. 2004)		008	1.40%		Retail Tax for entire single item over \$5,000		004	1.00%	
LITCHFIELD PARK (F)	LP			MAR	Contracts (pre Jan. 1999)		009	1.20%		Use Tax for entire single item over \$5,000		006	1.00%	
Privilege Tax		000	2.80%		Commercial Lease		013	1.65%		Construction Contracting		015	2.50%	
Hotel/Motel (Additional Tax) ^(A)		001	1.00%		Commercial Lease (Additional Tax) ^(C)		313	0.85%		Contracts (pre Dec. 2006)		008	2.50%	
Use Tax		002	2.80%		Residential Rental		012	1.65%		Contracts (pre Nov. 2005)		009	2.00%	
Construction Contracting		015	4.80%		PARKER	PK			LAP	SAHUARITA	SA			PMA
Construction Contracts (pre Nov. 2008)		006	4.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Construction Contracts (pre June 17, 2006)		008	2.00%		Retail Tax for single item over \$2,500		001	1.00%		Construction Contracting		002	4.00%	
Contracts (pre Oct. 2008)		009	2.00%		Utilities		003	3.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
MAMMOTH	MH			PNL	Hotel/Motel (Additional Tax) ^(A)		004	4.00%		Construction Contracts (pre July 2005)		008	3.00%	
Privilege Tax		000	2.00%		Restaurant/Bar		011	4.00%		Privilege Tax Contracts (pre Sept. 2000)		009	1.00%	
Use Tax		002	2.00%		PATAGONIA (F)	PA			STC					
					Privilege Tax		000	3.00%						
					Food for Home Consumption Tax		001	2.50%						
					Hotel/Motel (Additional Tax) ^(A)		003	3.00%						
					Mining		005	0.10%						

(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
ST. JOHNS (F)	SJ			APA	SUPERIOR	SI			PNL	WICKENBURG (F)	WB			MAR
Privilege Tax		000	3.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.20%	
Privilege Tax Contracts (pre Nov. 2011)		007	2.00%		For single item, Retail Tax on portion over \$500		004	1.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Hotel/Motel (Additional Tax) ^(A)		025	3.00%		SURPRISE	SP			MAR	Retail Tax for entire single item over \$5,000		004	1.69%	
Hotel/Motel (Additional Tax) ^(A) (pre Sep. 2011)		003	1.00%		Privilege Tax		000	2.20%		Telecommunications		005	3.00%	
Rental of Real Property		013	2.00%		Hotel/Motel (Additional Tax) ^(A)		001	2.52%		Rental Occupancy		006	1.70%	
Use Tax		002	3.00%		Use Tax		002	2.20%		Retail, single item over \$10000 (pre Sept 2012)		007	1.19%	
Use Tax Contracts (pre Nov. 2011)		008	2.00%		Restaurant/Bar		003	3.20%		Contracts (pre Oct. 2003)		009	1.00%	
SAN LUIS (F)	SU			YMA	Construction Contracting		005	3.70%		Restaurant and Bars		011	2.20%	
Privilege Tax		000	4.00%		Construction Contracts (pre July 2005)		008	2.20%		Rental of Real Property		013	1.70%	
Use Tax		002	4.00%		Construction Contracts (pre April 2004)		009	2.00%		WILLIAMS	WL			COC
Contracts (pre June 2008)		008	3.50%		TAYLOR (F)	TL			NAV	Privilege Tax		000	3.50%	
Contracts (pre Oct. 2004)		009	2.50%		Privilege Tax		000	2.00%		Hotel/Motel Tax		003	4.50%	
SHOW LOW (F)	SL			NAV	Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Metalliferous Mining		005	0.10%	
Privilege Tax		000	2.00%		THATCHER (F)	TC			GRA	Privilege Tax Contracts (pre Mar 2013)		007	3.00%	
SIERRA VISTA (F)	SR			COH	Privilege Tax		000	2.50%		Rental of Real Property		013	3.00%	
Privilege Tax		000	1.75%		Use Tax		002	2.50%		Restaurant/Bar		009	4.50%	
Use Tax		002	1.75%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%		WINKELMAN (F)	WM			GLA/PNL
Restaurant/Bar		003	2.60%		Retail Tax for entire single item over \$5,000		004	1.00%		Privilege Tax		000	3.50%	
Hotel/Motel		004	5.50%		Privilege Tax Contracts (pre Jul. 2011)		008	2.00%		Contracts (pre Dec. 2001)		008	2.50%	
Utilities/Telecommunications		008	2.00%		Contracts (pre Dec. 2006)		009	2.00%		WINSLOW (F)	WS			NAV
Jet Fuel		009	\$0.02/gal		Rental of Real Property		013	2.00%		Privilege Tax		000	3.00%	
Rental of Real Property		013	1.00%		Construction Contracting		015	3.50%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Construction Contracting		015	2.45%		TOLLESON (F)	TN			MAR	Restaurant/Bar (Additional Tax) ^(A)		004	2.00%	
Contracts (pre Sept. 2006)		006	1.50%		Privilege Tax		000	2.50%		Metalliferous Mining		005	0.10%	
SNOWFLAKE (F)	SN			NAV	Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Jet Fuel		009	\$0.3/gal.	
Privilege Tax		000	2.00%		For single item, Retail Tax on portion over \$5,000		004	2.00%		YOUNGTOWN (F)	YT			MAR
Hotel/Motel (Additional Tax) ^(A)		001	4.00%		Contracts (pre Oct. 2007)		009	2.00%		Privilege Tax		000	3.00%	
Restaurant/Bar		003	3.00%		TOMBSTONE	TS			COH	Use Tax		002	3.00%	
SOUTH TUCSON (F)	ST			PMA	Privilege Tax		000	3.50%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax) ^(A)		001	4.00%		Contracts (pre Aug. 2007)		009	2.00%	
Restaurant/Bar		009	3.50%		Metalliferous Mining		005	0.10%		Rental of Real Property		013	2.00%	
SPRINGERVILLE (F)	SV			APA	Rental of Real Property		013	2.50%		YUMA (F)	YM			YMA
Privilege Tax		000	3.00%		TUSAYAN	TY			COC	Privilege Tax		000	1.70%	
Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Privilege Tax		000	2.00%		NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				
For single item, Retail Tax on portion over \$1,000		004	2.00%		Restaurant and Bar		011	4.00%						
STAR VALLEY (F)	SY			GLA	Hotel/Motel (Additional Tax) ^(A)		025	2.00%						
Privilege Tax		000	2.00%		WELLTON (F)	WT			YMA					
Metalliferous Mining		005	0.10%		Privilege Tax		000	2.50%						
Residential Rental		013	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.50%						

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

◆◆ When filing for prior periods, use the rate tables for that specific period. Go to <http://www.azdor.gov/Business/TransactionPrivilegeTax/TPTRates.aspx> for archived rates. ◆◆

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 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

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