

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 **county identification codes** and **Special District Codes** which must be used on the TPT Reporting Form in the column marked Region Code.
- **Table 4** contains special **region codes** to be used on the TPT Reporting Form 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 for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
Business Code	TAXABLE ACTIVITIES ^a	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN) Navajo (NAV)		
002	Mining–Nonmetal	3.437%	4.05%	3.75%	3.75%	4.375%	3.562%	3.281%	3.437%	4.117%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications ^k	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008	Pipeline	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting–Prime	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail ^m	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount ^l	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
019	Severance–Metaliferous 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%	2.50%	.025%	.03%
025	Transient Lodging ^b	6.05%	6.90%	6.60%	6.55%	7.70%	7.27%	5.78%	6.05%	7.248%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace	6.05%	6.60%	6.05%	6.55%	7.70%	5.72%	5.78%	5.50%	6.698%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax–Utilities	6.10%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	6.10%	6.60%	5.60%	5.60%	6.60%	5.60%	N/A	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%	5.60%	N/A	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%	5.60%	N/A	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%	1.10%	N/A	N/A
041	Municipal Water ^c	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax ^d	3.355¢	3.965¢	3.66¢	3.66¢	4.27¢	3.355¢	3.202¢	3.355¢	3.965¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	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¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge ^{e, h}	0	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A	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%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium ^h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless ^j	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A	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. Business code 041 should only be reported in region code SWD.
- d) Rate is cents per gallon up to 10 million gallons.
- e) Class 053 is for Maricopa filers. Class 055 is for Pima filers.
- f) The Recreational Vehicle Surcharge (023) rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles – End dated 12/31/2017.
- 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.
- j) Prepaid wireless communications retailers.
- k) Telecom Service Providers may be required to report under Business Codes 033 & 911 in addition to Business Code 005.
- l) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.
- m) Effective 4/1/2018 FOR PINAL COUNTY ONLY, any retail single item portion over \$10,000 shall be taxed at 6.7% using business code 367. The Accounting Credit will remain at 0.056%.
- n) **Online Lodging Marketplace (325) for the cities and towns was incorrectly added and subsequently removed for the January 2019 Tax Rate Table.**

TABLE 2 MUNICIPALITIES *All tax rates are expressed as percentages (%) unless otherwise noted.*

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
APACHE JUNCTION	AJ			MAR/PNL	AVONDALE	AV			MAR	BENSON	BS			COH
Advertising		018	2.40		Advertising		018	2.50		Advertising		018	3.50	
Amusements		012	2.40		Amusements		012	2.50		Amusements		012	3.50	
Contracting – Prime		015	2.40		Contracting – Prime		015	2.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	2.40		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	2.40		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	2.40		Job Printing		010	2.50		Job Printing		010	3.50	
Job Printing		010	2.40		Manufactured Buildings		027	2.50		Manufactured Buildings		027	3.50	
Manufactured Buildings		027	2.40		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	3.50	
Timbering and Other Extraction		020	2.40		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Publication		009	3.50	
Publication		009	2.40		Hotels		044	2.50		Hotels		044	3.50	
Hotels		044	2.40		Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.40		Residential Rental, Leasing and Licensing for Use		045	2.50		Residential Rental, Leasing, & Licensing for Use		045	2.50	
Residential Rental, Leasing and Licensing for Use		045	2.20		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.20		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Rental Occupancy		040	2.20		Restaurant and Bars		011	2.50		Restaurant and Bars		011	3.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.40		Retail Sales		017	2.50		Retail Sales		017	3.50	
Restaurant and Bars		011	2.40		Retail Sales (Single Item Over \$5,000)		717	1.50		Retail Sales (Single Item over \$5,000)		717	1.00	
Retail Sales		017	2.40		Retail Sales Food for Home Consumption		062	2.50		Retail Sales Food for Home Consumption		062	3.50	
Retail Sales (Single Item Portion Over \$2,000)		297	1.40		MRRA Amount ^D		315	2.50		MRRA Amount ^D		315	3.50	
Retail Sales Food for Home Consumption		062	2.40		Communications		005	2.50		Communications		005	3.50	
MRRA Amount ^D		315	2.40		Transporting		006	2.50		Transporting		006	3.50	
Communications		005	3.40		Utilities		004	2.50		Utilities		004	3.50	
Transporting		006	2.40		Use Tax Purchases		029	1.50						
Utilities		004	3.40		Use Tax From Inventory		030	1.50						
Use Tax Purchases		029	2.40											
Use Tax (Single Item Portion Over \$2,000)		299	1.40											
Use Tax From Inventory		030	2.40											

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
BISBEE	BB			COH	BUCKEYE	BE			MAR	BULLHEAD CITY	BH			MOH
Advertising		018	3.50		Advertising		018	3.00		Advertising		018	2.00	
Amusements		012	3.50		Amusements		012	3.00		Amusements		012	2.00	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
Feed at Wholesale		116	3.50		Feed at Wholesale		116	3.00		Job Printing		010	2.00	
Job Printing		010	3.50		Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	0.03¢	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	3.00		Publication		009	2.00	
Hotels		044	3.50		Hotels		044	3.00		Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	3.50		Residential Rental, Leasing, & Licensing for Use		045	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental Occupancy		040	2.00		Restaurant and Bars		011	2.00	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales		017	2.00	
Retail Sales		017	3.50		Restaurant and Bars		011	3.00		MRRA Amount ^D		315	2.00	
Retail Sales Food for Home Consumption		062	3.50		Retail Sales		017	3.00		Communications		005	2.00	
MRRA Amount ^D		315	3.50		Retail Sales (Single Item over \$1,999.99)		307	1.10		Transporting		006	2.00	
Communications		005	3.50		Retail Sales Food for Home Consumption		062	3.00		Utilities		004	2.00	
Transporting		006	3.50		MRRA Amount ^D		315	3.00		Jet Fuel Use Tax (cents per gallon)		051	0.03¢	
Utilities		004	3.50		Communications		005	4.00		Use Tax Purchases		029	2.00	
					Transporting		006	3.00		Use Tax From Inventory		030	2.00	
					Utilities		004	3.00						

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.									
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
CAMP VERDE	CE			YAV	CAREFREE	CA			MAR	CASA GRANDE	CG			PNL
Advertising		018	3.65		Advertising		018	3.00		Advertising		018	1.80	
Amusements		012	3.65		Amusements		012	3.00		Amusements		012	1.80	
Contracting – Prime		015	3.65		Contracting – Prime		015	4.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	3.65		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	3.65		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	4.00	
Job Printing		010	3.65		Job Printing		010	3.00		Job Printing		010	1.80	
Manufactured Buildings		027	3.65		Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.80	
Timbering and Other Extraction		020	3.65		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.80	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.65		Publication		009	3.00		Publication		009	1.80	
Hotels		044	3.65		Hotels		044	3.00		Hotels		044	1.80	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	1.80	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	3.65		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.80	
Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.80	
Retail Sales		017	3.65		Retail Sales		017	3.00		Retail Sales		017	2.00	
Retail Sales (Single Item Portion over \$5,000)		357	1.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion over \$5,000)		357	1.50	
MRRRA Amount ^D		315	3.65		MRRRA Amount ^D		315	3.00		Retail Sales Food for Home Consumption		062	2.00	
Communications		005	3.65		Communications		005	3.00		MRRRA Amount ^D		315	2.00	
Transporting		006	3.65		Transporting		006	3.00		Communications		005	2.00	
Utilities		004	3.65		Utilities		004	3.00		Transporting		006	1.80	
Use Tax Purchases		029	3.65		Use Tax Purchases		029	3.00		Utilities		004	2.00	
Use Tax From Inventory		030	3.65		Use Tax From Inventory		030	3.00						

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
CAVE CREEK	CK			MAR	CHANDLER	CH			MAR	CHINO VALLEY	CV			YAV
Advertising		018	3.00		Advertising		018	1.50		Advertising		018	4.00	
Amusements		012	3.00		Amusements		012	1.50		Amusements		012	4.00	
Contracting – Prime		015	5.00		Contracting – Prime		015	1.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	5.00		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	5.00		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00		Job Printing		010	1.50		Job Printing		010	4.00	
Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	0.023¢		Jet Fuel Sales (cents per gallon)		049	.015¢	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	1.50		Publication		009	4.00	
Hotels		044	3.00		Hotels		044	1.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) ^B		144	2.90		Hotel/Motel (Additional Tax) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	1.50		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	1.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	1.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	3.00		MRRRA Amount ^D		315	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRRA Amount ^D		315	3.00		Communications		005	2.75		MRRRA Amount ^D		315	4.00	
Communications		005	3.00		Transporting		006	1.50		Communications		005	4.00	
Transporting		006	3.00		Utilities		004	2.75		Transporting		006	4.00	
Utilities		004	3.00		Jet Fuel Use Tax (cents per gallon)		051	0.023¢		Utilities		004	4.00	
Use Tax Purchases		029	3.00		Use Tax Purchases		029	1.50		Jet Fuel Use Tax (cents per gallon)		051	.015¢	
Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	1.50		Use Tax Purchases		029	3.00	
										Use Tax From Inventory		030	3.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.									
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
CLARKDALE	CD			YAV	CLIFTON	CF			GRN	COLORADO CITY	CC			MOH
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	3.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	7.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.00		Job Printing		010	3.00		Job Printing		010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	3.00		Publication		009	2.00	
Hotels		044	3.00		Hotels		044	3.00		Hotels		044	7.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Hotel/Motel (Additional Tax) ^B		144	7.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.00		Rental Occupancy		040	2.00	
Restaurant and Bars		011	3.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales		017	3.00		Retail Sales (Single Item Portion over \$9,999)		377	2.00		Restaurant and Bars		011	7.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00	
MRRA Amount ^D		315	3.00		MRRA Amount ^D		315	3.00		MRRA Amount ^D		315	3.00	
Communications		005	3.00		Communications		005	3.00		Communications		005	7.00	
Transporting		006	3.00		Transporting		006	3.00		Transporting		006	2.00	
Utilities		004	3.00		Utilities		004	3.00		Utilities		004	2.00	
										Use Tax Purchases		029	2.00	
										Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
COOLIDGE	CL			PNL	COTTONWOOD	CW			YAV	DEWEY-HUMBOLDT	DH			YAV
Advertising		018	3.00		Advertising		018	3.50		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	3.50		Amusements		012	2.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	4.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.00	
Feed at Wholesale		116	3.00		Job Printing		010	3.50		Job Printing		010	2.00	
Job Printing		010	3.00		Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	3.50		Publication		009	2.00	
Publication		009	3.00		Hotels		044	3.50		Hotels		044	2.00	
Hotels		044	3.00		Hotel/Motel (Additional Tax) ^B		144	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.50		Retail Sales		017	2.00	
Restaurant and Bars		011	3.00		Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	2.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	3.50		MRRA Amount ^D		315	2.00	
Retail Sales (Single item over \$10,000)		917	1.50		MRRA Amount ^D		315	3.50		Communications		005	2.00	
Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.50		Transporting		006	2.00	
MRRA Amount ^D		315	3.00		Transporting		006	3.50		Utilities		004	2.00	
Communications		005	3.00		Utilities		004	1.50		Use Tax Purchases		029	2.00	
Transporting		006	3.00							Use Tax From Inventory		030	2.00	
Utilities		004	3.00											
Use Tax Purchases		029	3.00											
Use Tax Purchases (Single item over \$10,000)		929	1.50											
Use Tax From Inventory		030	3.00											

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.									
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
DOUGLAS	DL			COH	DUNCAN	DC			GRN	EAGAR	EG			APA
Advertising		018	2.80		Advertising		018	2.00		Amusements		012	3.00	
Amusements		012	2.80		Amusements		012	2.00		Contracting – Prime		015	3.00	
Contracting – Prime		015	2.80		Contracting – Prime		015	2.00		Contracting – Speculative Builders		016	3.00	
Contracting – Speculative Builders		016	2.80		Contracting – Speculative Builders		016	2.00		Contracting – Owner Builder		037	3.00	
Contracting – Owner Builder		037	2.80		Contracting – Owner Builder		037	2.00		Job Printing		010	3.00	
Feed at Wholesale		116	2.80		Job Printing		010	2.00		Manufactured Buildings		027	3.00	
Job Printing		010	2.80		Manufactured Buildings		027	2.00		Timbering and Other Extraction		020	3.00	
Manufactured Buildings		027	2.80		Timbering and Other Extraction		020	2.00		Severance – Metal Mining		019	0.10	
Timbering and Other Extraction		020	2.80		Severance – Metal Mining		019	0.10		Publication		009	3.00	
Severance – Metal Mining		019	0.10		Publication		009	2.00		Hotels		044	3.00	
Publication		009	2.80		Hotels		044	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00	
Hotels		044	2.80		Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Residential Rental, Leasing and Licensing for Use		045	2.80		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental Occupancy		040	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.80		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Rental Occupancy		040	2.80		Restaurant and Bars		011	2.00		Restaurant and Bars		011	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.80		Retail Sales		017	2.00		Retail Sales		017	3.00	
Restaurant and Bars		011	2.80		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item over \$1,000)		157	2.00	
Retail Sales		017	2.80		MRRA Amount ^D		315	2.00		Retail Sales Food for Home Consumption		062	3.00	
Retail Sales (Single Item Over \$10,000)		917	1.80		Communications		005	2.00		MRRA Amount ^D		315	3.00	
Retail Sales Food for Home Consumption		062	2.80		Transporting		006	2.00		Communications		005	3.00	
MRRA Amount ^D		315	2.80		Utilities		004	2.00		Transporting		006	3.00	
Communications		005	2.80							Utilities		004	3.00	
Transporting		006	2.80							Use Tax Purchases		029	3.00	
Utilities		004	2.80							Use Tax Purchases (Single item over \$1,000)		159	2.00	
Use Tax Purchases		029	2.80							Use Tax From Inventory		030	3.00	
Use Tax From Inventory		030	2.80											

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
EL MIRAGE	EM			MAR	ELOY	EL			PNL	FLAGSTAFF	FS			COC
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	2.051	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	2.051	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.50		Contracting – Prime		015	2.051	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.051	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.051	
Job Printing		010	3.00		Job Printing		010	3.00		Feed at Wholesale		116	2.051	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Job Printing		010	2.051	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Manufactured Buildings		027	2.051	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.051	
Publication		009	3.00		Publication		009	3.00		Severance – Metal Mining		019	0.100	
Hotels		044	3.00		Hotels		044	4.00		Publication		009	2.051	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels		044	4.051	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.051	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.051	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental Occupancy		040	3.00		Restaurant and Bars		011	4.051	
Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales		017	2.051	
Retail Sales		017	3.00		Restaurant and Bars		011	6.00		MRRA Amount ^D		315	2.051	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00		Communications		005	2.051	
MRRA Amount ^D		315	3.00		Retail Sales (Single Item Portion over \$6,000)		337	1.50		Transporting		006	2.051	
Communications		005	3.00		Retail Sales Food for Home Consumption		062	2.00		Utilities		004	2.051	
Transporting		006	3.00		MRRA Amount ^D		315	3.00		Public Utility Right of Way		133	2.000	
Utilities		004	3.00		Communications		005	3.00		Use Tax Purchases		029	1.000	
Use Tax Purchases		029	3.00		Transporting		006	3.00		Use Tax From Inventory		030	1.000	
Use Tax From Inventory		030	3.00		Utilities		004	3.00						
					Use Tax Purchases		029	3.00						
					Use Tax Purchases (Single item portion over \$6,000)		339	1.50						
					Use Tax From Inventory		030	3.00						

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 **MUNICIPALITIES** *All tax rates are expressed as percentages (%) unless otherwise noted.*

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
FLORENCE	FL			PNL	FOUNTAIN HILLS	FH			MAR	FREDONIA	FD			COC
Advertising		018	2.00		Advertising		018	2.60		Advertising		018	4.00	
Amusements		012	2.00		Amusements		012	2.60		Amusements		012	4.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	2.60		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.60		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.60		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.00		Job Printing		010	2.60		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.60		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.60		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.60		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.60		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	4.00		Residential Rental, Leasing, & Licensing for Use		045	4.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	1.60		Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.60		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Lease (Additional Tax) ^C		313	1.00		Restaurant and Bars		011	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.60		Retail Sales		017	4.00	
Retail Sales		017	2.00		Restaurant and Bars		011	2.60		Retail Sales Food for Home Consumption		062	4.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	2.60		MRRA Amount ^D		315	4.00	
MRRA Amount ^D		315	2.00		Retail Sales Food for Home Consumption		062	2.60		Communications		005	4.00	
Communications		005	2.00		MRRA Amount ^D		315	2.60		Transporting		006	4.00	
Transporting		006	2.00		Communications		005	2.60		Utilities		004	4.00	
Utilities		004	2.00		Transporting		006	2.60		Use Tax Purchases		029	4.00	
Use Tax Purchases		029	2.00		Utilities		004	2.60		Use Tax From Inventory		030	4.00	
Use Tax From Inventory		030	2.00		Use Tax Purchases		029	2.60						
					Use Tax From Inventory		030	2.60						

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
GILA BEND	GI			MAR	GILBERT	GB			MAR	GLENDALE	GE			MAR
Amusements		012	3.50		Advertising		018	1.50		Advertising		018	2.90	
Contracting – Prime		015	3.50		Amusements		012	1.50		Amusements		012	2.90	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	1.50		Contracting – Prime		015	2.90	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders		016	2.90	
Feed at Wholesale		116	3.50		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder		037	2.90	
Job Printing		010	3.50		Job Printing		010	1.50		Job Printing		010	2.90	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	1.50		Jet Fuel Sales (cents per gallon)		049	0.028¢	
Jet Fuel Sales (cents per gallon)		049	0.03¢		Publication		009	1.50		Manufactured Buildings		027	2.90	
Timbering and Other Extraction		020	3.50		Hotels		044	1.50		Timbering and Other Extraction		020	2.90	
Severance – Metal Mining		019	0.10		Hotel/Motel (Additional Tax) ^B		144	2.80		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Residential Rental, Leasing, & Licensing for Use		045	1.50		Publication		009	2.90	
Hotels		044	3.50		Commercial Rental, Leasing, & Licensing for Use		213	1.50		Hotels		044	2.90	
Hotel/Motel (Additional Tax) ^B		144	2.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Hotel/Motel (Additional Tax) ^B		144	5.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Restaurant and Bars		011	1.50		Residential Rental, Leasing, & Licensing for Use		045	2.20	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Retail Sales		017	1.50		Commercial Rental, Leasing, & Licensing for Use		213	2.90	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Retail Sales Food for Home Consumption		062	1.50		Rental, Leasing, & Licensing for Use of TPP		214	2.90	
Restaurant and Bars		011	3.50		MRRA Amount ^D		315	1.50		Restaurant and Bars		011	3.90	
Retail Sales		017	3.50		Communications		005	1.50		Retail Sales		017	2.90	
Retail Sales Food for Home Consumption		062	3.50		Transporting		006	1.50		Retail Sales (Single Item Over \$5,000)		717	2.20	
MRRA Amount ^D		315	3.50		Utilities		004	1.50		Retail Sales Food for Home Consumption		062	2.50	
Communications		005	3.50							MRRA Amount ^D		315	2.90	
Transporting		006	3.50							Communications		005	6.10	
Utilities		004	3.50							Transporting		006	2.90	
Jet Fuel Use Tax (cents per Gallon)		051	0.03¢							Utilities		004	2.90	
Use Tax Purchases		029	1.50							Jet Fuel Use Tax (cents per Gallon)		051	0.028¢	
Use Tax From Inventory		030	1.50							Use Tax Purchases		029	2.90	
										Use Tax (Single Item Over \$5,000)		729	2.20	
										Use Tax From Inventory		030	2.90	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 MUNICIPALITIES *All tax rates are expressed as percentages (%) unless otherwise noted.*

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
GLOBE	GL			GLA	GOODYEAR	GY			MAR	GUADALUPE	GU			MAR
Advertising		018	2.30		Advertising		018	2.50		Advertising		018	4.00	
Amusements		012	2.30		Amusements		012	2.50		Amusements		012	5.00	
Contracting – Prime		015	2.30		Contracting – Prime		015	3.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	2.30		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	2.30		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.30		Job Printing		010	2.50		Job Printing		010	4.00	
Manufactured Buildings		027	2.30		Jet Fuel Sales (cents per gallon)		049	0.03¢		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.30		Manufactured Buildings		027	2.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining		019	0.10	
Publication		009	2.30		Severance – Metal Mining		019	0.10		Publication		009	4.00	
Hotels		044	2.30		Publication		009	2.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) ^B		144	6.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Hotel/Motel (Additional Tax) ^B		144	2.50		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.30		Residential Rental, Leasing, & Licensing for Use		045	2.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Restaurant and Bars		011	2.30		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Retail Sales		017	2.30		Use					Restaurant and Bars		011	5.00	
Retail Sales Food for Home Consumption		062	2.30		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Retail Sales		017	4.00	
MRRA Amount ^D		315	2.30		Restaurant and Bars		011	4.00		Retail Sales Food for Home Consumption		062	4.00	
Communications		005	2.30		Retail Sales		017	2.50		MRRA Amount ^D		315	4.00	
Transporting		006	2.30		Retail Sales (Single item over \$5,000)		717	1.20		Communications		005	4.00	
Utilities		004	2.30		Retail Sales Food for Home Consumption		062	2.00		Transporting		006	4.00	
Use Tax Purchases		029	2.30		MRRA Amount ^D		315	2.50		Utilities		004	4.00	
Use Tax from Inventory		030	2.30		Communications		005	2.50		NOTE: Hotel/Motel (Additional Tax) is not a new tax. It was collected by the City. As of 4/1/2015 it is collected by the Department of Revenue.				
					Transporting		006	2.50						
					Utilities		004	2.50						
					Jet Fuel Use Tax (cents per gallon)		051	0.03¢						
					Use Tax Purchases		029	2.50						
					Use Tax Purchases (Single item over \$5,000)		729	1.20						
					Use Tax From Inventory		030	2.50						

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
HAYDEN	HY			GLA	HOLBROOK	HB			NAV	HUACHUCA CITY	HC			COH
Advertising		018	3.00		Amusements		012	3.00		Advertising		018	1.90	
Amusements		012	3.00		Contracting – Prime		015	3.00		Amusements		012	1.90	
Contracting – Prime		015	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Prime		015	1.90	
Contracting – Speculative Builders		016	3.00		Contracting – Owner Builder		037	3.00		Contracting – Speculative Builders		016	1.90	
Contracting – Owner Builder		037	3.00		Job Printing		010	3.00		Contracting – Owner Builder		037	1.90	
Feed at Wholesale		116	3.00		Manufactured Buildings		027	3.00		Feed at Wholesale		116	1.90	
Job Printing		010	3.00		Timbering and Other Extraction		020	3.00		Job Printing		010	1.90	
Manufactured Buildings		027	3.00		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.90	
Timbering and Other Extraction		020	0.10		Publication		009	3.00		Timbering and Other Extraction		020	1.90	
Severance – Metal Mining		019	0.10		Hotels		044	3.00		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Hotel/Motel (Additional Tax) ^B		144	2.00		Publication		009	1.90	
Hotels		044	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Hotels		044	1.90	
Hotel/Motel (Additional Tax) ^B		144	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Residential Rental, Leasing, & Licensing for Use		045	1.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Use					Commercial Rental, Leasing, & Licensing for Use		213	1.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental Occupancy		040	1.90	
Rental Occupancy		040	3.00		Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.90	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales		017	3.00		Restaurant and Bars		011	1.90	
Restaurant and Bars		011	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	1.90	
Retail Sales		017	3.00		MRRA Amount ^D		315	3.00		Retail Sales Food for Home Consumption		062	1.90	
Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.00		MRRA Amount ^D		315	1.90	
MRRA Amount ^D		315	3.00		Transporting		006	3.00		Communications		005	1.90	
Communications		005	3.00		Utilities		004	3.00		Transporting		006	1.90	
Transporting		006	3.00		Use Tax Purchases		029	3.00		Utilities		004	1.90	
Utilities		004	3.00		Use Tax From Inventory		030	3.00		Use Tax Purchases		029	1.90	
Use Tax Purchases		029	3.00							Use Tax From Inventory		030	1.90	
Use Tax From Inventory		030	3.00											

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>				
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
JEROME	JO			YAV	KEARNY	KN			PNL	KINGMAN	KM			MOH
Advertising		018	3.50		Advertising		018	3.00		Advertising		018	2.50	
Amusements		012	3.50		Amusements		012	3.00		Amusements		012	2.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.00		Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.50	
Job Printing		010	3.50		Job Printing		010	3.00		Job Printing		010	2.50	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Publication		009	3.00		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Hotels		044	3.00		Publication		009	2.50	
Hotels		044	3.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.50		Hotel/Motel (Additional Tax) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.50		Use					Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	4.50		Restaurant and Bars		011	3.00		Restaurant and Bars		011	2.50	
Retail Sales		017	3.50		Retail Sales		017	3.00		Restaurant and Bars (Additional Tax) ^A		111	1.00	
MRRA Amount ^D		315	3.50		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	2.50	
Communications		005	3.50		MRRA Amount ^D		315	3.00		MRRA Amount ^D		315	2.50	
Transporting		006	3.50		Communications		005	3.00		Communications		005	2.50	
Utilities		004	3.50		Transporting		006	3.00		Transporting		006	2.50	
					Utilities		004	3.00		Utilities		004	2.50	
										Use Tax Purchases		029	2.50	
										Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	LH			MOH
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Jet Fuel Sales (cents per gallon)		049	0.03¢	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental Occupancy		040	2.00	
Restaurant and Bars		011	2.00	
Restaurant and Bars (Additional Tax) ^A		111	1.00	
Retail Sales		017	2.00	
MRRA Amount ^D		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Jet Fuel Use Tax (cents per gallon)		051	0.03¢	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
LITCHFIELD PARK	LP			MAR
Advertising		018	2.80	
Amusements		012	2.80	
Contracting – Prime		015	4.80	
Contracting – Speculative Builders		016	4.80	
Contracting – Owner Builder		037	4.80	
Job Printing		010	2.80	
Manufactured Buildings		027	2.80	
Timbering and Other Extraction		020	2.80	
Severance – Metal Mining		019	0.10	
Publication		009	2.80	
Hotels		044	2.80	
Hotel/Motel (Additional Tax) ^B		144	1.00	
Residential Rental, Leasing, & Licensing for Use		045	2.80	
Commercial Rental, Leasing, & Licensing for Use		213	2.80	
Use				
Rental, Leasing, & Licensing for Use of TPP		214	2.80	
Restaurant and Bars		011	2.80	
Retail Sales		017	2.80	
Retail Sales Food for Home Consumption		062	2.80	
MRRA Amount ^D		315	2.80	
Communications		005	2.80	
Transporting		006	2.80	
Utilities		004	2.80	
Use Tax Purchases		029	2.80	
Use Tax From Inventory		030	2.80	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
MAMMOTH	MH			PNL
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount ^D		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.									
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
MARANA	MA			PMA/PNL	MARICOPA	MP			PNL	MESA	ME			MAR
Amusements		012	2.00		Advertising		018	2.00		Advertising		018	1.75	
Contracting – Prime		015	4.00		Amusements		012	2.00		Amusements		012	1.75	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	3.50		Contracting – Prime		015	1.75	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	1.75	
Job Printing		010	2.00		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	1.75	
Manufactured Buildings		027	2.00		Job Printing		010	2.00		Job Printing		010	1.75	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)		049	0.03¢	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	1.75	
Publication		009	2.00		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	1.75	
Hotels		044	2.00		Publication		009	2.00		Severance – Metal Mining		019	0.10	
Hotel/Motel (Additional Tax) ^B		144	6.00		Hotels		044	2.00		Publication		009	1.75	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels		044	1.75	
Rental Occupancy		040	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.00		Hotel/Motel (Additional Tax) ^B		144	5.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Residential Rental, Leasing, & Licensing for Use		045	1.75	
Restaurant and Bars		011	2.00		Use					Commercial Rental, Leasing, & Licensing for Use		213	1.75	
Retail Sales		017	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	1.75	
MRRA Amount ^D		315	2.00		Restaurant and Bars		011	2.00		Restaurant and Bars		011	1.75	
Communications		005	4.00		Retail Sales		017	2.00		Retail Sales		017	1.75	
Transporting		006	2.00		Retail Sales Food for Home Consumption		062	2.00		MRRA Amount ^D		315	1.75	
Utilities		004	4.00		MRRA Amount ^D		315	2.00		Communications		005	1.75	
Use Tax Purchases		029	2.00		Communications		005	2.00		Transporting		006	1.75	
Use Tax From Inventory		030	2.00		Transporting		006	2.00		Utilities		004	1.75	
					Utilities		004	2.00		Wastewater Utility Services		485	1.75	
					Use Tax Purchases		029	2.00		Jet Fuel Use Tax (cents per gallon)		051	0.03¢	
					Use Tax From Inventory		030	2.00		Use Tax Purchases		029	1.75	
										Use Tax From Inventory		030	1.75	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
MIAMI	MM			GLA
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount ^D		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
NOGALES	NO			STC
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales for Food for Home Consumption		062	2.00	
MRRA Amount ^D		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Public Utility Right of Way		133	2.00	
Wastewater Utility Services		485	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
ORO VALLEY	OR			PMA
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^B		144	6.00	
Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
MRRA Amount ^D		315	2.50	
Transporting		006	2.50	
Utilities		004	4.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 **MUNICIPALITIES** *All tax rates are expressed as percentages (%) unless otherwise noted.*

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PAGE	PG			COC
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	4.263	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion over \$3,000)		387	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount ^D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purch (Single Item Portion over \$3,000)		389	2.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PATAGONIA	PA			STC
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount ^D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PARADISE VALLEY	PV			MAR
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.40	
Residential Rental, Leasing, & Licensing for Use		045	1.65	
Commercial Rental, Leasing, & Licensing for Use		213	1.65	
Commercial Lease (Additional Tax) ^C		313	0.85	
Rental Occupancy		040	1.65	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount ^D		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PAYSON	PS			GLA
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	2.12	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount ^D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PARKER	PK			LAP
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	2.00	
Retail Sales (Single Item Portion over \$2,500)		467	1.00	
MRRA Amount ^D		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PEORIA	PE			MAR/YAV
Advertising		018	1.80	
Amusements		012	2.80	
Contracting – Prime		015	1.80	
Contracting – Speculative Builders		016	1.80	
Contracting – Owner Builder		037	1.80	
Job Printing		010	1.80	
Manufactured Buildings		027	1.80	
Timbering and Other Extraction		020	1.80	
Severance – Metal Mining		019	0.10	
Publication		009	1.80	
Hotels		044	1.80	
Hotel/Motel (Additional Tax) ^B		144	3.80	
Residential Rental, Leasing, & Licensing for Use		045	1.80	
Commercial Rental, Leasing, & Licensing for Use		213	1.80	
Rental Occupancy		040	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	1.80	
Restaurant and Bars		011	2.80	
Retail Sales		017	1.80	
Retail Sales Food for Home Consumption		062	1.60	
MRRA Amount ^D		315	1.80	
Communications		005	1.80	
Transporting		006	1.80	
Utilities		004	3.30	
Use Tax Purchases		029	1.80	
Use Tax From Inventory		030	1.80	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 MUNICIPALITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>									
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PHOENIX	PX			MAR	PIMA	PM			GRA	PINETOP-LAKESIDE	PP			NAV
Advertising		018	0.50		Advertising		018	2.00		Advertising			018	3.00
Amusements		012	2.30		Amusements		012	2.00		Amusements			012	3.00
Contracting – Prime		015	2.30		Contracting – Prime		015	3.00		Contracting – Prime			015	3.00
Contracting – Speculative Builders		016	2.30		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders			016	3.00
Contracting – Owner Builder		037	2.30		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder			037	3.00
Job Printing		010	2.30		Job Printing		010	2.00		Job Printing			010	3.00
Jet Fuel Sales (cents per gallon)		049	0.00732¢		Manufactured Buildings		027	2.00		Manufactured Buildings			027	3.00
Manufactured Buildings		027	2.30		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction			020	3.00
Timbering and Other Extraction		020	2.30		Severance – Metal Mining		019	0.10		Severance – Metal Mining			019	0.10
Severance – Metal Mining		019	0.10		Publication		009	2.00		Publication			009	3.00
Publication		009	2.30		Hotels		044	2.00		Hotels			044	3.00
Hotels		044	2.30		Residential Rental, Leasing, & Licensing for Use		045	2.00		Hotel/Motel (Additional Tax) ^B			144	3.00
Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Residential Rental, Leasing, & Licensing for Use			045	3.00
Residential Rental, Leasing, & Licensing for Use		045	2.30		Use					Commercial Rental, Leasing, & Licensing for Use			213	3.00
Commercial Rental, Leasing, & Licensing for Use		213	2.30		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP			214	3.00
Commercial Lease (Additional Tax) ^C		313	0.10		Restaurant and Bars		011	2.00		Restaurant and Bars			011	3.00
Rental Occupancy		040	2.30		Retail Sales		017	2.00		Restaurant and Bars (Additional Tax) ^A			111	2.00
Rental, Leasing, & Licensing for Use of TPP		214	2.30		Retail Sales Food for Home Consumption		062	2.00		Retail Sales			017	3.00
Short-Term Motor Vehicle Rental (Additional Tax) ^E		114	2.00		MRRA Amount ^D		315	2.00		Retail Sales (Single Item Portion over \$5,000)			357	1.50
Restaurant and Bars		011	2.30		Communications		005	2.00		Retail Sales Food for Home Consumption			062	3.00
Retail Sales		017	2.30		Transporting		006	2.00		MRRA Amount ^D			315	3.00
Retail Sales (Single Item Portion over \$10,303)		167	2.00		Utilities		004	2.00		Communications			005	3.00
MRRA Amount ^D		315	2.30							Transporting			006	3.00
Communications		005	4.70							Utilities			004	3.00
Transporting		006	2.30											
Utilities		004	2.70											
Wastewater Removal Services		485	2.70											
Jet Fuel Use Tax (cents per gallon)		051	0.00732¢											
Use Tax Purchases		029	2.30											
Use Tax Purch (Single Item Portion over \$10,303)		169	2.00											
Use Tax From Inventory		030	2.30											

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT	PR			YAV	PRESCOTT VALLEY	PL			YAV	QUARTZSITE	QZ			LAP
Advertising		018	2.75		Advertising		018	2.83		Amusements			012	2.50
Amusements		012	2.75		Amusements		012	2.83		Contracting – Prime			015	3.50
Contracting – Prime		015	2.75		Contracting – Prime		015	2.83		Contracting – Speculative Builders			016	3.50
Contracting – Speculative Builders		016	2.75		Contracting – Speculative Builders		016	2.83		Contracting – Owner Builder			037	3.50
Contracting – Owner Builder		037	2.75		Contracting – Owner Builder		037	2.83		Job Printing			010	2.50
Feed at Wholesale		116	2.75		Job Printing		010	2.83		Manufactured Buildings			027	3.50
Job Printing		010	2.75		Manufactured Buildings		027	2.83		Timbering and Other Extraction			020	2.50
Jet Fuel Sales (cents per gallon)		049	0.015¢		Timbering and Other Extraction		020	2.83		Severance – Metal Mining			019	0.10
Manufactured Buildings		027	2.75		Severance – Metal Mining		019	0.10		Publication			009	2.50
Timbering and Other Extraction		020	2.75		Publication		009	2.83		Hotels			044	5.50
Severance – Metal Mining		019	0.10		Hotels		044	2.83		Commercial Rental, Leasing, & Licensing for Use			213	2.50
Publication		009	2.75		Hotel/Motel (Additional Tax) ^B		144	2.83		Rental, Leasing, & Licensing for Use of TPP			214	2.50
Hotels		044	2.75		Rental, Leasing, & Licensing for Use of TPP		214	2.83		Restaurant and Bars			011	3.00
Hotel/Motel (Additional Tax) ^B		144	3.00		Restaurant and Bars		011	2.83		Retail Sales			017	2.50
Residential Rental, Leasing, & Licensing for Use		045	2.75		Retail Sales		017	2.83		Retail Sales (Single Item Portion over \$10,000)			367	1.00
Commercial Rental, Leasing, & Licensing for Use		213	2.75		Retail Sales Food for Home Consumption		062	2.83		MRRA Amount ^D			315	2.50
Rental, Leasing, & Licensing for Use of TPP		214	2.75		MRRA Amount ^D		315	2.83		Communications			005	2.50
Restaurant and Bars		011	2.75		Communications		005	2.83		Transporting			006	2.50
Retail Sales		017	2.75		Transporting		006	2.83		Use Tax Purchases			029	2.50
Retail Sales Food for Home Consumption		062	2.75		Utilities		004	2.83		Use Tax Purchases (Single item portion over \$10,000)			369	1.00
MRRA Amount ^D		315	2.75		Wastewater Utility Services		485	2.83		Use Tax From Inventory			030	2.50
Communications		005	2.75		Use Tax Purchases		029	2.83						
Transporting		006	2.75		Use Tax From Inventory		030	2.83						
Utilities		004	2.75											
Jet Fuel Use Tax (cents per gallon)		051	0.015¢											
Use Tax Purchases		029	2.75											
Use Tax From Inventory		030	2.75											

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 **MUNICIPALITIES** *All tax rates are expressed as percentages (%) unless otherwise noted.*

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK	QC			MAR/PNL
Advertising		018	2.25	
Amusements		012	2.25	
Contracting – Prime		015	4.25	
Contracting – Speculative Builders		016	4.25	
Contracting – Owner Builder		037	4.25	
Job Printing		010	2.25	
Manufactured Buildings		027	2.25	
Timbering and Other Extraction		020	2.25	
Severance – Metal Mining		019	0.10	
Publication		009	2.25	
Hotels		044	2.25	
Hotel/Motel (Additional Tax) ^B		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.25	
Commercial Rental, Leasing, & Licensing for Use		213	2.25	
Rental, Leasing, & Licensing for Use of TPP		214	2.25	
Restaurant and Bars		011	2.25	
Retail Sales		017	2.25	
Retail Sales Food for Home Consumption		062	2.25	
MRRA Amount ^D		315	2.25	
Communications		005	2.25	
Transporting		006	2.25	
Utilities		004	2.25	
Use Tax Purchases		029	2.25	
Use Tax From Inventory		030	2.25	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK SPECIAL DISTRICT	QD			MAR
Amusements		012	2.50	
Job Printing		010	2.50	
Publication		009	2.50	
Hotels		044	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount ^D		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Call 480-358-3000 to find out if these rates apply to your business activities in Queen Creek.				

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SAFFORD	SF			GRA
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Feed at Wholesale		116	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^B		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental Occupancy		040	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales (Single Item over \$5,000)		717	1.00	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount ^D		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Use Tax Purchases		029	2.50	
Use Tax Purchases (Single Item over \$5,000)		729	1.00	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SAHUARITA	SA			PMA
Amusements		012	2.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
MRRA Amount ^D		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SAN LUIS	SU			YMA
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Residential Rental, Leasing, & Licensing for Use		045	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales (Single Item Portion over \$2,500)		467	1.50	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount ^D		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Use Tax Purchases		029	4.00	
Use Tax Purch (Single Item Portion over \$2,500)		469	1.50	
Use Tax From Inventory		030	4.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SCOTTSDALE	SC			MAR
Advertising		018	1.65	
Amusements		012	1.65	
Contracting – Prime		015	1.65	
Contracting – Speculative Builders		016	1.65	
Contracting – Owner Builder		037	1.65	
Feed at Wholesale		116	1.65	
Job Printing		010	1.65	
Jet Fuel Sales (cents per gallon)		049	0.018¢	
Manufactured Buildings		027	1.65	
Timbering and Other Extraction		020	1.65	
Severance – Metal Mining		019	0.10	
Publication		009	1.65	
Hotels		044	1.65	
Hotel/Motel (Additional Tax) ^B		144	5.00	
Residential Rental, Leasing, & Licensing for Use		045	1.65	
Commercial Rental, Leasing, & Licensing for Use		213	1.65	
Rental, Leasing, & Licensing for Use of TPP		214	1.65	
Restaurant and Bars		011	1.65	
Retail Sales		017	1.65	
Retail Sales Food for Home Consumption		062	1.65	
MRRA Amount ^D		315	1.65	
Communications		005	1.65	
Transporting		006	1.65	
Utilities		004	1.65	
Wastewater Removal Services		485	1.65	
Jet Fuel Use Tax (cents per gallon)		051	0.018¢	
Use Tax Purchases		029	1.45	
Use Tax From Inventory		030	1.45	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.									
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SEDONA	SE			COC/YAV	SHOW LOW	SL			NAV	SIERRA VISTA	SR			COH
Amusements		012	3.50		Advertising		018	2.00		Advertising		018	1.95	
Contracting – Prime		015	3.50		Amusements		012	2.00		Amusements		012	1.95	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00		Contracting – Prime		015	2.45	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	2.45	
Job Printing		010	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	2.45	
Manufactured Buildings		027	3.50		Job Printing		010	2.00		Feed at Wholesale		116	1.95	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)		049	0.02¢	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Job Printing		010	1.95	
Publication		009	3.50		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.95	
Hotels		044	3.50		Publication		009	2.00		Timbering and Other Extraction		020	1.95	
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotels		044	2.00		Severance – Metal Mining		019	0.10	
Commercial Rental, Leasing, & Licensing for Use		213	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Publication		009	1.95	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Use					Extended Stay		244	5.50	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Residential Rental, Leasing, & Licensing for Use		045	1.00	
Retail Sales		017	3.50		Restaurant and Bars		011	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.00	
MRRA Amount ^D		315	3.50		Retail Sales		017	2.00		Rental, Leasing, & Licensing for Use of TPP		214	1.95	
Communications		005	3.50		Retail Sales Food for Home Consumption		062	2.00		Restaurant and Bars		011	2.60	
Transporting		006	3.50		MRRA Amount ^D		315	2.00		Retail Sales		017	1.95	
Utilities		004	3.50		Communications		005	2.00		Retail Sales Food for Home Consumption		062	1.95	
Use Tax Purchases		029	3.00		Transporting		006	2.00		MRRA Amount ^D		315	1.95	
Use Tax From Inventory		030	3.00		Utilities		004	2.00		Communications		005	2.00	
										Utilities		004	2.00	
										Jet Fuel Use Tax (cents per gallon)		051	0.02¢	
										Use Tax Purchases		029	1.95	
										Use Tax From Inventory		030	1.95	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SNOWFLAKE	SN			NAV	SOMERTON	SO			YMA	SOUTH TUCSON	ST			PMA
Advertising		018	2.00		Advertising		018	3.30		Advertising		018	5.50	
Amusements		012	2.00		Amusements		012	3.30		Amusements		012	5.50	
Contracting – Prime		015	2.00		Contracting – Prime		015	3.30		Contracting – Prime		015	5.50	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	5.50	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	5.50	
Job Printing		010	2.00		Job Printing		010	3.30		Job Printing		010	5.50	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	3.30		Manufactured Buildings		027	5.50	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	3.30		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	3.30		Publication		009	5.50	
Hotels		044	2.00		Hotels		044	3.30		Hotels		044	3.50	
Hotel/Motel (Additional Tax) ^B		144	4.00		Residential Rental, Leasing, & Licensing for Use		045	3.30		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Use					Residential Rental, Leasing, & Licensing for Use		045	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.30		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Restaurant and Bars		011	3.00		Use					Commercial Lease (Additional Tax) ^C		313	4.00	
Retail Sales		017	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.30		Rental, Leasing, & Licensing for Use of TPP		214	6.50	
Retail Sales Food for Home Consumption		062	2.00		Restaurant and Bars		011	3.30		Restaurant and Bars		011	5.50	
MRRA Amount ^D		315	2.00		Retail Sales		017	3.30		Retail Sales		017	4.50	
Communications		005	2.00		Retail Sales Food for Home Consumption		062	3.30		Retail Sales Food for Home Consumption		062	1.50	
Transporting		006	2.00		MRRA Amount ^D		315	3.30		MRRA Amount ^D		315	4.50	
Utilities		004	2.00		Communications		005	3.30		Communications		005	5.00	
					Transporting		006	3.30		Transporting		006	5.50	
					Utilities		004	3.30		Utilities		004	5.00	
					Use Tax Purchases		029	2.50						
					Use Tax From Inventory		030	2.50						

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SPRINGERVILLE	SV			APA	ST JOHNS	SJ			APA	STAR VALLEY	SY			GLA
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.00		Job Printing		010	3.00		Job Printing		010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	3.00		Publication		009	2.00	
Hotels		044	3.00		Hotels		044	3.00		Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental Occupancy		040	3.00		Use					Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Restaurant and Bars		011	2.00	
Restaurant and Bars		011	3.00		Use					Retail Sales		017	2.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales Food for Home Consumption		062	2.00	
Retail Sales (Single Item Portion over \$1,000)		397	2.00		Restaurant and Bars		011	3.00		MRRA Amount ^D		315	2.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00		Communications		005	2.00	
MRRA Amount ^D		315	3.00		Retail Sales Food for Home Consumption		062	3.00		Transporting		006	2.00	
Communications		005	3.00		MRRA Amount ^D		315	3.00		Utilities		004	2.00	
Transporting		006	3.00		Communications		005	3.00						
Utilities		004	3.00		Transporting		006	3.00						
					Utilities		004	3.00						
					Use Tax Purchases		029	3.00						
					Use Tax From Inventory		030	3.00						

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SUPERIOR	SI			PNL
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales (Single Item Portion over \$500)		407	1.00	
MRRA Amount ^D		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SURPRISE	SP			MAR
Advertising		018	2.20	
Amusements		012	2.20	
Contracting – Prime		015	3.70	
Contracting – Speculative Builders		016	3.70	
Contracting – Owner Builder		037	3.70	
Feed at Wholesale		116	2.20	
Job Printing		010	2.20	
Manufactured Buildings		027	2.20	
Timbering and Other Extraction		020	2.20	
Severance – Metal Mining		019	0.10	
Publication		009	2.20	
Hotels		044	2.20	
Hotel/Motel (Additional Tax) ^B		144	4.52	
Residential Rental, Leasing, & Licensing for Use		045	2.20	
Commercial Rental, Leasing, & Licensing for Use		213	2.20	
Use				
Rental Occupancy		040	2.20	
Rental, Leasing, & Licensing for Use of TPP		214	2.20	
Restaurant and Bars		011	3.20	
Retail Sales		017	2.20	
MRRA Amount ^D		315	2.20	
Communications		005	2.20	
Transporting		006	2.20	
Utilities		004	2.20	
Use Tax Purchases		029	2.20	
Use Tax From Inventory		030	2.20	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TAYLOR	TL			NAV
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount ^D		315	2.00	
Transporting		006	2.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.									
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TEMPE	TE			MAR	THATCHER	TC			GRA	TOLLESON	TN			MAR
Advertising		018	1.80		Amusements		012	2.50		Amusements		012	2.50	
Amusements		012	1.80		Contracting – Prime		015	3.50		Contracting – Prime		015	2.50	
Contracting – Prime		015	1.80		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	2.50	
Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	2.50	
Contracting – Owner Builder		037	1.80		Job Printing		010	2.50		Job Printing		010	2.50	
Job Printing		010	1.80		Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.50	
Manufactured Buildings		027	1.80		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.50	
Timbering and Other Extraction		020	1.80		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Publication		009	2.50	
Publication		009	1.80		Hotels		044	2.50		Hotels		044	2.50	
Hotels		044	1.80		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	5.00		Residential Rental, Leasing, & Licensing for Use		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.50	
Residential Rental, Leasing, & Licensing for Use		045	1.80		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	1.80		Use					Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	1.80		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Restaurant and Bars		011	2.50	
Restaurant and Bars		011	1.80		Restaurant and Bars		011	2.50		Retail Sales		017	2.50	
Retail Sales		017	1.80		Retail Sales		017	2.50		Retail Sales (Single Item Portion over \$5,000)		357	2.00	
Retail Sales Food for Home Consumption		062	1.80		Retail Sales (Single Item over \$5,000)		717	1.00		Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount ^D		315	1.80		Retail Sales Food for Home Consumption		062	2.50		MRRA Amount ^D		315	2.50	
Communications		005	1.80		MRRA Amount ^D		315	2.50		Communications		005	2.50	
Transporting		006	1.80		Communications		005	2.50		Transporting		006	2.50	
Utilities		004	1.80		Transporting		006	2.50		Utilities		004	2.50	
Use Tax Purchases		029	1.80		Utilities		004	2.50						
Use Tax From Inventory		030	1.80		Use Tax Purchases		029	2.50						
					Use Tax From Inventory		030	2.50						

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TOMBSTONE	TS			COH
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
MRRA Amount ^D		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TUCSON	TU			PMA
Amusements		012	2.60	
Contracting – Prime		015	2.60	
Contracting – Speculative Builders		016	2.60	
Contracting – Owner Builder		037	2.60	
Job Printing		010	2.60	
Manufactured Buildings		027	2.60	
Timbering and Other Extraction		020	2.60	
Severance – Metal Mining		019	0.10	
Publication		009	2.60	
Hotels		044	6.00	
Bed Surtax (Additional Tax) (Per night)		035	\$4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.60	
Rental, Leasing, & Licensing for Use of TPP		214	2.60	
Restaurant and Bars		011	2.60	
Retail Sales		017	2.60	
MRRA Amount ^D		315	2.60	
Communications		005	2.60	
Public Utility (Additional Communications) ^F		105	4.50	
Transporting		006	2.60	
Utilities		004	2.60	
Public Utility (Additional Utility) ^G		104	4.50	
Public Utility Right of Way		133	1.50	
Use Tax Purchases		029	2.60	
Use Tax From Inventory		030	2.60	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TUSAYAN	TY			COC
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	2.00	
MRRA Amount ^D		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

(F) If you report under Communications (Business code 005), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 105).

(G) If you report under Utilities (Business code 004), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 104).

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 **MUNICIPALITIES** *All tax rates are expressed as percentages (%) unless otherwise noted.*

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WELLTON	WT			YMA
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^B		144	2.50	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount ^D		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WICKENBURG	WB			MAR/YAV
Advertising		018	2.20	
Amusements		012	2.20	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Feed at Wholesale		116	2.20	
Job Printing		010	2.20	
Manufactured Buildings		027	2.20	
Timbering and Other Extraction		020	2.20	
Severance – Metal Mining		019	0.10	
Publication		009	2.20	
Hotels		044	2.20	
Hotel/Motel (Additional Tax) ^B		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	1.70	
Commercial Rental, Leasing, & Licensing for Use		213	1.70	
Rental Occupancy		040	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	2.20	
Restaurant and Bars		011	2.20	
Retail Sales		017	2.20	
Retail Sales (Single Item over \$5,000)		717	1.69	
Retail Sales Food for Home Consumption		062	2.20	
MRRA Amount ^D		315	2.20	
Communications		005	3.00	
Transporting		006	2.20	
Utilities		004	2.20	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLCOX	WC			COH
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item over \$1,250)		417	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount ^D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS	WL			COC
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	4.50	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	4.50	
Retail Sales		017	3.50	
MRRA Amount ^D		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	3.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WINKELMAN	WM			GLA/PNL
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Residential Rental, Leasing, & Licensing for Use		045	3.50	
Commercial Rental, Leasing, & Licensing for Use		213	3.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consumption		062	3.50	
MRRA Amount ^D		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WINSLOW	WS			NAV
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Jet Fuel Sales (cents per gallon)		049	0.03¢	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Restaurant and Bars (Additional Tax) ^A		111	2.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount ^D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2 MUNICIPALITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>				
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
YOUNGTOWN	YT			MAR	YUMA	YM			YMA
Advertising		018	3.00		Advertising		018	1.70	
Amusements		012	3.00		Amusements		012	1.70	
Contracting – Prime		015	3.00		Contracting – Prime		015	1.70	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	1.70	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	1.70	
Job Printing		010	3.00		Job Printing		010	1.70	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.70	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.70	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	1.70	
Hotels		044	3.00		Hotels		044	1.70	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax)		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	1.70	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.70	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.70	
Retail Sales		017	3.00		Retail Sales		017	1.70	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	1.70	
MRRA Amount ^D		315	3.00		MRRA Amount ^D		315	1.70	
Communications		005	3.00		Communications		005	1.70	
Transporting		006	3.00		Transporting		006	1.70	
Utilities		004	3.00		Utilities		004	1.70	
Use Tax Purchases		029	3.00						
Use Tax From Inventory		030	3.00						

NOTE: Retail Tax on portion of single item over \$35,000 is taxed at zero.
NOTE: Hotel/Motel (Additional Tax) and Restaurant & Bars (Additional Tax) are not new taxes. They were collected by the City. As of 5/1/2015 they are collected by the Department of Revenue

◆◆◆ When filing for prior periods, use the rate tables for that specific period. Go to <https://azdor.gov/transaction-privilege-tax/tax-rate-table> for archived rates. ◆◆◆

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 3	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 4	INDIAN RESERVATION CODES	
RESERVATION	COUNTY	CODE
Ak-Chin.....	Pinal.....	PNA
Cocopah.....	Yuma.....	YMB
Colorado River.....	La Paz.....	LAC
Fort McDowell-Yavapai.....	Maricopa.....	MAE
Fort Mohave.....	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