

The following tables contain the rates for Transaction Privilege and other taxes imposed by the State of Arizona, the counties, and most Arizona cities:

- **Table I** provides the tax rates which **combine** the state's transaction privilege tax rate and the county excise tax rate. Table I also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- **Table II** contains a list of all the city privilege tax rates and city codes for **program** cities. The Arizona Department of Revenue collects these taxes for program cities.
- **Table III** contains a list of **non-program cities** and their telephone numbers. **These cities collect their own taxes.** Sales in these cities must be reported directly to the applicable city.
- **Table IV** contains **county identification codes** and **Special District Codes** which must be used on the tax return (Form TPT-1) in the column marked Region Code.
- **Table V** contains special **region codes** to be used on the tax return (Form TPT-1) in the column marked Region Code by businesses that operate on Indian Reservations.

TABLE I		TAX RATES FOR SALES IN THESE COUNTIES											Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Yavapai	Yuma	All Other Counties	
002	Mining—Nonmetal	3.437%	3.703%	3.75%	3.75%	3.562%	3.281%	3.125%	3.75%	3.593%	4.117%	3.437%	.031%
004	Utilities	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
005	Communications	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
006	Transporting	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
007/008	Private Car—Pipeline	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
009	Publication	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
010	Job Printing	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
012	Amusement	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
013	Commercial Lease	0	0	.5%	0	.5%	0	0	.5%	0	0	0	0
014	Personal Property Rental	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
015	Contracting—Prime <sup>a</sup>	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
017	Retail	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
019	Severance—Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%
021	Severance—Timbering Ponderosa <sup>b</sup>	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$.0213
022	Severance—Timbering Other <sup>c</sup>	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$.0151
023	Recreational Vehicle Surcharge <sup>h</sup>	0	0	0	0	0	0	50¢	0	0	0	0	N/A
025	Transient Lodging <sup>d</sup>	6.05%	6.517%	6.60%	6.60%	7.27%	5.78%	5.50%	6.60%	6.325%	7.248%	6.05%	.055%
026	Use Tax—Utilities	6.10%	5.725%	5.60%	6.10%	5.60%	5.60%	5.60%	6.10%	5.60%	7.10%	5.60%	N/A
028	Rental Occupancy Tax	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	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%	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%	N/A
036	911 Wireless Telecommunications <sup>i,m</sup>	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	N/A
037	Contracting—Owner Builder	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
041	Municipal Water <sup>e</sup>	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
047	Membership Camping	6.10%	6.525%	6.10%	6.60%	5.80%	5.85%	5.60%	6.10%	6.35%	7.20%	6.10%	.056%
049	Jet Fuel Tax <sup>f</sup>	3.355¢	3.538¢	3.66¢	3.66¢	3.355¢	3.202¢	3.05¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax <sup>f</sup>	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A
053/055	Rental Car Surcharge <sup>g,j</sup>	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons <sup>f</sup>	0	0	.305¢	0	.305¢	0	0	.305¢	0	0	0	N/A
129	Use Tax Direct Payments <sup>l</sup>	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
131	911 Wireline Telecommunications <sup>k,m</sup>	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	N/A
153	Rental Car Surcharge—Stadium <sup>j</sup>	0	0	0	0	3.25%	0	0	0	0	0	0	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, contact Transaction Privilege Tax, 1600 West Monroe, Phoenix, AZ, 85007.
- b) \$2.13 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0213 per 1,000 board feet.
- c) \$1.51 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0151 per 1,000 board feet.
- d) Unincorporated areas of Pima County add 6%.
- e) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- f) Rate is cents per gallon.
- g) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- h) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles.
- i) Monthly rate per activated wireless service.
- j) The Maricopa County rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- k) Monthly rate per activated wireline service
- l) For use by direct pay permit holders only.
- m) The rates for classes 036 and 131 will be \$.28 effective July 1, 2006.

TABLE II		PROGRAM CITIES						PROGRAM CITIES						PROGRAM CITIES					
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>APACHE JUNCTION (F)</b> .....	<b>AJ</b> .....			<b>PNL/MAR</b>	<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>MOH</b>	<b>GILBERT (F)</b> .....	<b>GB</b> .....			<b>MAR</b>	<b>GILBERT (F)</b> .....	<b>GB</b> .....			<b>MAR</b>
Privilege Tax		000	2.20%		Privilege Tax		000	2.00%		Privilege Tax		000	1.50%		Privilege Tax		000	1.50%	
Utilities/Telecommunications		001	3.20%		Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Hotel/Motel (Additional Tax)		003	2.20%		Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre July 2000)		009	1.00%		Contracts (pre July 2000)		009	1.00%	
For single item, Retail Tax on portion over \$2000		004	1.20%		<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>PNL</b>	<b>GLOBE (F)</b> .....	<b>GL</b> .....			<b>GLA</b>	<b>GLOBE (F)</b> .....	<b>GL</b> .....			<b>GLA</b>
Contracts (pre Sept. 2000)		009	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
<b>BENSON (F)</b> .....	<b>BS</b> .....			<b>COH</b>	Retail Tax for entire single item over \$10,000		001	1.50%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Privilege Tax		000	2.50%		Use Tax		002	3.00%		Contracts (pre May 2005)		009	1.50%		Contracts (pre May 2005)		009	1.50%	
Hotel/Motel (Additional Tax)		001	2.00%		Use Tax for entire single item over \$10,000		003	1.50%		<b>GOODYEAR (F)</b> .....	<b>GY</b> .....			<b>MAR</b>	<b>GOODYEAR (F)</b> .....	<b>GY</b> .....			<b>MAR</b>
Retail Tax for entire single item over \$5000		004	1.00%		Hotel/Motel (Additional Tax)		006	3.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Construction Contracting		005	4.00%		Construction Contracting		005	4.00%		Hotel/Motel (Additional Tax)		003	2.50%		Hotel/Motel (Additional Tax)		003	2.50%	
Contracts (pre Feb. 2005)		008	2.50%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Retail Tax for entire single item over \$5000		004	1.20%		Retail Tax for entire single item over \$5000		004	1.20%	
<b>BISBEE (F)</b> .....	<b>BB</b> .....			<b>COH</b>	Contracts (pre Aug. 2004)		009	2.00%		Restaurant/Bar		005	4.00%		Restaurant/Bar		005	4.00%	
Privilege Tax		000	2.50%		<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			<b>YAV</b>	Construction Contracting		006	3.50%		Construction Contracting		006	3.50%	
Hotel/Motel (Additional Tax)		003	2.50%		Privilege Tax		000	2.20%		Contracts (pre Jan. 2005)		008	2.00%		Contracts (pre Jan. 2005)		008	2.00%	
Contracts (pre Mar. 2001)		009	2.00%		Utilities		001	1.00%		Jet Fuel		009	\$.03/gal		Jet Fuel		009	\$.03/gal	
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			<b>MAR</b>	Hotel/Motel (Additional Tax)		003	2.00%		<b>GUADALUPE (F)</b> .....	<b>GU</b> .....			<b>MAR</b>	<b>GUADALUPE (F)</b> .....	<b>GU</b> .....			<b>MAR</b>
Privilege Tax		000	2.00%		Construction Contracting		015	3.20%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Telecommunications		007	4.00%		Contracts (pre Jan.-2006)		009	2.20%		Restaurant/Bar		003	4.00%		Restaurant/Bar		003	4.00%	
<b>BULLHEAD CITY</b> .....	<b>BH</b> .....			<b>MOH</b>	<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			<b>YAV</b>	Amusements		004	5.00%		Amusements		004	5.00%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.00%		Contracts (pre Aug. 2003)		009	2.00%		Contracts (pre Aug. 2003)		009	2.00%	
Use Tax		002	2.00%		Use Tax		002	2.00%		<b>HAYDEN (F)</b> .....	<b>HY</b> .....			<b>GLA</b>	<b>HAYDEN (F)</b> .....	<b>HY</b> .....			<b>GLA</b>
Jet Fuel Use Tax		008	\$.03/gal		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Jet Fuel		009	\$.03/gal		Metalliferous Mining		005	0.10%		Use Tax		002	3.00%		Use Tax		002	3.00%	
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>YAV</b>	<b>DOUGLAS (F)</b> .....	<b>DL</b> .....			<b>COH</b>	Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.50%		Metalliferous Mining		005	0.10%		Metalliferous Mining		005	0.10%	
Use Tax		002	2.00%		Retail Tax for entire single item over \$10,000		003	1.50%		Timbering and Other Extraction		009	0.10%		Timbering and Other Extraction		009	0.10%	
Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	2.50%		Contracts (pre Mar. 2004)		008	1.00%		Contracts (pre Mar. 2004)		008	1.00%	
Hotel/Motel		004	1.00%		<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>	<b>HOLBROOK (F)</b> .....	<b>HB</b> .....			<b>NAV</b>	<b>HOLBROOK (F)</b> .....	<b>HB</b> .....			<b>NAV</b>
Construction Contracting		005	3.00%		Privilege Tax		000	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Use Tax		002	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%	
Contracts (pre Mar. 2000)		009	1.00%		<b>EAGAR (F)</b> .....	<b>EG</b> .....			<b>APA</b>	Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>MAR</b>	Privilege Tax		000	3.00%		For single item, Retail Tax on portion over \$1,000		006	2.00%		For single item, Retail Tax on portion over \$1,000		006	2.00%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		For single item, Use Tax on portion over \$1,000		008	2.00%		For single item, Use Tax on portion over \$1,000		008	2.00%	
Food Tax		001	2.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		<b>HUACHUCA CITY</b> .....	<b>HC</b> .....			<b>COH</b>	<b>HUACHUCA CITY</b> .....	<b>HC</b> .....			<b>COH</b>
Hotel/Motel (Additional Tax)		003	3.00%		For single item, Use Tax on portion over \$1000		006	2.00%		Privilege Tax		000	1.50%		Privilege Tax		000	1.50%	
Restaurant/Bar		004	3.00%		<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>	Contracts (pre Dec. 2001)		009	1.00%		Contracts (pre Dec. 2001)		009	1.00%	
Construction Contracting		005	4.00%		Privilege Tax		000	3.00%		<b>JEROME</b> .....	<b>JO</b> .....			<b>YAV</b>	<b>JEROME</b> .....	<b>JO</b> .....			<b>YAV</b>
Contracts (pre Apr. 2005)		009	2.00%		Hotel/Motel (Additional Tax)		001	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			<b>PNL</b>	Use Tax		002	3.00%		<b>KEARNY</b> .....	<b>KN</b> .....			<b>PNL</b>	<b>KEARNY</b> .....	<b>KN</b> .....			<b>PNL</b>
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		<b>ELOY (F)</b> .....	<b>EL</b> .....			<b>PNL</b>	Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Utilities/Telecommunications		001	2.00%		Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Retail Sales		002	2.00%		Hotel/Motel (Additional Tax)		003	4.00%		<b>KINGMAN</b> .....	<b>KM</b> .....			<b>MOH</b>	<b>KINGMAN</b> .....	<b>KM</b> .....			<b>MOH</b>
Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre July 2001)		004	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
For single item, Retail Tax on portion over \$5000		004	1.50%		Construction Contracting		005	4.50%		Use Tax		002	2.00%		Use Tax		002	2.00%	
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>MAR</b>	Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	2.50%		Restaurant/Bar		009	6.00%		<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....			<b>MOH</b>	<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....			<b>MOH</b>
Utilities		001	3.00%		<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>	Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Use Tax		002	2.50%		Privilege Tax		000	2.00%		Use Tax		002	2.00%		Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	4.00%		Food		001	2.00%		Restaurant/Bar (Additional Tax)		003	1.00%		Restaurant/Bar (Additional Tax)		003	1.00%	
Construction Contracting		005	5.00%		Hotel/Motel (Additional Tax)		003	2.00%		Jet Fuel		007	\$.03/gal		Jet Fuel		007	\$.03/gal	
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			<b>MAR</b>	Jet Fuel Use Tax		008	\$.03/gal		Jet Fuel Use Tax		008	\$.03/gal	
Contracts (pre Dec. 2000)		009	2.00%		Privilege Tax		000	2.60%		<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....			<b>MAR</b>	<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....			<b>MAR</b>
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			<b>YAV</b>	Use Tax		002	2.60%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		001	1.00%		Hotel/Motel (Additional Tax)		001	1.00%	
Use Tax		002	3.00%		Residential Rental		004	1.60%		Use Tax		002	2.00%		Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Metalliferous Mining		005	0.10%		<b>MAMMOTH</b> .....	<b>MH</b> .....			<b>PNL</b>	<b>MAMMOTH</b> .....	<b>MH</b> .....			<b>PNL</b>
Jet Fuel		008	\$.015/gal		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Jet Fuel Use Tax		009	\$.015/gal		Contracts (pre Nov. 2000)		009	1.20%		Use Tax		002	2.00%		Use Tax		002	2.00%	
Contracts (pre Sep. 2004)		007	2.00%		<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>	Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
<b>CLARKDALE (F)</b> .....	<b>CD</b> .....			<b>YAV</b>	Privilege Tax		000	2.00%		<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>	<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>
Privilege Tax		000	2.25%		Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		001	2.00%		Residential Rental		004	1.60%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		005	3.25%		Metalliferous Mining		005	0.10%		Privilege Tax (preexist Jan. 2000)		009	2.50%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
Contracts (pre Aug. 2004)		008	2.25%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		For single item, Retail Tax on portion over \$1200		004	1.00%		For single item, Retail Tax on portion over \$1200		004	1.00%	
<b>CLIFTON (F)</b> .....	<b>CF</b> .....			<b>GRN</b>	Contracts (pre Nov. 2000)		009	1.20%		Telecommunications		007	3.50%		Telecommunications		007	3.50%	
Privilege Tax		000	3.00%		<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>	Telecom (preexist Jan. 2000)		008	3.00%		Telecom (preexist Jan. 2000)		008	3.00%	</

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

**TABLE III NON-PROGRAM CITIES**

For information, call:

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

**TABLE IV COUNTY CODES**

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

**TABLE V INDIAN RESERVATION CODES**

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

**For information, call the Arizona Department of Revenue:**

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