

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 | Santa Cruz | Yavapai | Yuma <sup>k</sup> | All Other Counties |   |
| 002            | Mining-Nonmetal                                | 3.437%                                | 3.828%   | 3.75% | 3.75%  | 3.562%   | 3.281% | 3.437% | 3.75% | 3.75%      | 3.593%  | 4.117%            | 3.437%             | .031%                                   |
| 004            | Utilities                                      | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 6.60%      | 6.35%   | 7.20%             | 6.10%              | .056%                                   |
| 005            | Communications                                 | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 6.60%      | 6.35%   | 7.20%             | 6.10%              | .056%                                   |
| 006            | Transporting                                   | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 6.60%      | 6.35%   | 7.20%             | 6.10%              | .056%                                   |
| 007            | Private (Rail) Car                             | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 6.60%      | 6.35%   | 7.20%             | 6.10%              | .056%                                   |
| 008            | Pipeline                                       | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 6.60%      | 6.35%   | 7.20%             | 6.10%              | .056%                                   |
| 009            | Publication                                    | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 6.60%      | 6.35%   | 7.20%             | 6.10%              | .056%                                   |
| 010            | Job Printing                                   | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 6.60%      | 6.35%   | 7.20%             | 6.10%              | .056%                                   |
| 011            | Restaurants and Bars                           | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 6.60%      | 6.35%   | 7.20%             | 6.10%              | .056%                                   |
| 012            | Amusement                                      | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 6.60%      | 6.35%   | 7.20%             | 6.10%              | .056%                                   |
| 013            | Commercial Lease                               | 0                                     | 0        | .5%   | 0      | .5%      | 0      | .5%    | .5%   | 0          | 0       | 0                 | 0                  | 0                                       |
| 014            | Personal Property Rental                       | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 6.60%      | 6.35%   | 7.20%             | 6.10%              | .056%                                   |
| 015            | Contracting-Prime <sup>a</sup>                 | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 6.60%      | 6.35%   | 7.20%             | 6.10%              | .056%                                   |
| 017            | Retail   | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 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%             | 2.50%              | .025%                                   |
| 023            | Recreational Vehicle Surcharge <sup>f</sup>    | 0                                     | 0        | 0     | 0      | 0        | 0      | 50¢    | 0     | 0          | 0       | 0                 | 0                  | N/A                                     |
| 025            | Transient Lodging <sup>b</sup>                 | 6.05%                                 | 6.737%   | 6.60% | 6.60%  | 7.27%    | 5.78%  | 6.05%  | 6.60% | 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%  | 6.10%  | 6.10% | 5.60%      | 5.60%   | 7.10%             | 5.60%              | N/A                                     |
| 029            | Use Tax Purchases                              | 5.60%                                 | 5.60%    | 5.60% | 5.60%  | 5.60%    | 5.60%  | 5.60%  | 5.60% | 5.60%      | 5.60%   | 5.60%             | 5.60%              | N/A                                     |
| 030            | Use Tax From Inventory                         | 5.60%                                 | 5.60%    | 5.60% | 5.60%  | 5.60%    | 5.60%  | 5.60%  | 5.60% | 5.60%      | 5.60%   | 5.60%             | 5.60%              | N/A                                     |
| 033            | Telecommunications Devices                     | 1.10%                                 | 1.10%    | 1.10% | 1.10%  | 1.10%    | 1.10%  | 1.10%  | 1.10% | 1.10%      | 1.10%   | 1.10%             | 1.10%              | N/A                                     |
| 036            | 911 Wireless Telecommunications <sup>g</sup>   | 28¢                                   | 28¢      | 28¢   | 28¢    | 28¢      | 28¢    | 28¢    | 28¢   | 28¢        | 28¢     | 28¢               | 28¢                | N/A                                     |
| 037            | Contracting-Owner Builder                      | 6.10%                                 | 6.725%   | 6.60% | 6.60%  | 6.30%    | 5.85%  | 6.10%  | 6.60% | 6.60%      | 6.35%   | 7.20%             | 6.10%              | .056%                                   |
| 041            | Municipal Water <sup>c</sup>                   | .65¢                                  | .65¢     | .65¢  | .65¢   | .65¢     | .65¢   | .65¢   | .65¢  | .65¢       | .65¢    | .65¢              | .65¢               | N/A                                     |
| 049            | Jet Fuel Tax <sup>d</sup>                      | 3.355¢                                | 3.66¢    | 3.66¢ | 3.66¢  | 3.355¢   | 3.202¢ | 3.355¢ | 3.66¢ | 3.66¢      | 3.507¢  | 3.660¢            | 3.355¢             | N/A                                     |
| 051            | Jet Fuel Use Tax <sup>d</sup>                  | 3.05¢                                 | 3.05¢    | 3.05¢ | 3.05¢  | 3.05¢    | 3.05¢  | 3.05¢  | 3.05¢ | 3.05¢      | 3.05¢   | 3.05¢             | 3.05¢              | N/A                                     |
| 053/055        | Rental Car Surcharge <sup>e, h</sup>           | 0                                     | 0        | 0     | 0      | \$2.50   | 0      | \$3.50 | 0     | 0          | 0       | 0                 | 0                  | N/A                                     |
| 056            | Jet Fuel Tax > 10 million gallons <sup>d</sup> | 0                                     | 0        | .305¢ | 0      | .305¢    | 0      | .305¢  | .305¢ | 0          | 0       | 0                 | 0                  | N/A                                     |
| 129            | Use Tax Direct Payments <sup>j</sup>           | 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                                     |
| 131            | 911 Wireline Telecommunications <sup>i</sup>   | 28¢                                   | 28¢      | 28¢   | 28¢    | 28¢      | 28¢    | 28¢    | 28¢   | 28¢        | 28¢     | 28¢               | 28¢                | N/A                                     |
| 153            | Rental Car Surcharge-Stadium <sup>h</sup>      | 0                                     | 0        | 0     | 0      | 3.25%    | 0      | 0      | 0     | 0          | 0       | 0                 | 0                  | N/A                                     |

- 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) Unincorporated areas of Pima County add 6%.
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- d) Rate is cents per gallon.
- e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles.
- g) Monthly rate per activated wireless 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) Monthly rate per activated wireline service
- j) For use by direct pay permit holders only.
- k) Yuma County Jail Tax expires January 31, 2007, so most rates will be reduced. February 1, 2007 rates are available at [www.azdor.gov](http://www.azdor.gov) on the Internet.

| TABLE II   |                 |              |            |      | PROGRAM CITIES |  |                 |              |       |       |            |   |                 |              |           |  |            |
|--|-----------------|--------------|------------|------|----------------|--|-----------------|--------------|-------|-------|------------|---|-----------------|--------------|-----------|--|------------|
| CITY / TOWN NAME                                   | REGION CODE     | BUSINESS TAX |            |      | COUNTY         | CITY / TOWN NAME                                   | REGION CODE     | BUSINESS TAX |       |       | COUNTY     | CITY / TOWN NAME                                    | REGION CODE     | BUSINESS TAX |           |  | COUNTY     |
|  |                 | CLASS        | RATE       | RATE |                |  |                 | CLASS        | RATE  | CLASS |            |   |                 | RATE         | RATE      |  |            |
| <b>APACHE JUNCTION (F)</b> .....                   | <b>AJ</b> ..... |              |            |      | <b>PNL/MAR</b> | <b>CLIFTON (F)</b> .....                           | <b>CF</b> ..... |              |       |       | <b>GRN</b> | <b>GILA BEND (F)</b> .....                          | <b>GI</b> ..... |              |           |  | <b>MAR</b> |
| Privilege Tax                                      |                 | 000          | 2.20%      |      |                | Privilege Tax                                      |                 | 000          | 3.00% |       |            | Privilege Tax                                       |                 | 000          | 3.00%     |  |            |
| Utilities/Telecommunications                       |                 | 001          | 3.20%      |      |                | For single item, Retail Tax on portion over \$9999 |                 | 004          | 2.00% |       |            | Hotel/Motel (Additional Tax)                        |                 | 003          | 2.00%     |  |            |
| Hotel/Motel (Additional Tax)                       |                 | 003          | 2.20%      |      |                | Contracts (pre Mar. 2006)                          |                 | 009          | 2.00% |       |            | Telecommunications                                  |                 | 007          | 3.50%     |  |            |
| For single item, Retail Tax on portion over \$2000 |                 | 004          | 1.20%      |      |                | <b>COLORADO CITY</b> .....                         | <b>CC</b> ..... |              |       |       | <b>MOH</b> | Telecom (preexist Jan. 2000)                        |                 | 008          | 3.00%     |  |            |
| Contracts (pre Sept. 2000)                         |                 | 009          | 2.00%      |      |                | Privilege Tax                                      |                 | 000          | 2.00% |       |            | Privilege Tax (preexist Jan. 2000)                  |                 | 009          | 2.50%     |  |            |
| <b>BENSON (F)</b> .....                            | <b>BS</b> ..... |              |            |      | <b>COH</b>     | Use Tax  |                 | 002          | 2.00% |       |            | <b>GILBERT (F)</b> .....                            | <b>GB</b> ..... |              |           |  | <b>MAR</b> |
| Privilege Tax                                      |                 | 000          | 2.50%      |      |                | Hotel/Motel (Additional Tax)                       |                 | 003          | 2.00% |       |            | Privilege Tax                                       |                 | 000          | 1.50%     |  |            |
| Hotel/Motel (Additional Tax)                       |                 | 001          | 2.00%      |      |                | <b>COOLIDGE (F)</b> .....                          | <b>CL</b> ..... |              |       |       | <b>PNL</b> | Hotel/Motel (Additional Tax)                        |                 | 003          | 3.00%     |  |            |
| Retail Tax for entire single item over \$5000      |                 | 004          | 1.00%      |      |                | Privilege Tax                                      |                 | 000          | 3.00% |       |            | Contracts (pre July 2000)                           |                 | 009          | 1.00%     |  |            |
| Construction Contracting                           |                 | 005          | 4.00%      |      |                | Retail Tax for entire single item over \$10,000    |                 | 001          | 1.50% |       |            | <b>GLOBE (F)</b> .....                              | <b>GL</b> ..... |              |           |  | <b>GLA</b> |
| Contracts (pre Feb. 2005)                          |                 | 008          | 2.50%      |      |                | Use Tax  |                 | 002          | 3.00% |       |            | Privilege Tax                                       |                 | 000          | 2.00%     |  |            |
| <b>BISBEE (F)</b> .....                            | <b>BB</b> ..... |              |            |      | <b>COH</b>     | Use Tax for entire single item over \$10,000       |                 | 003          | 1.50% |       |            | Hotel/Motel (Additional Tax)                        |                 | 003          | 3.00%     |  |            |
| Privilege Tax                                      |                 | 000          | 2.50%      |      |                | Hotel/Motel (Additional Tax)                       |                 | 006          | 3.00% |       |            | Contracts (pre May 2005)                            |                 | 009          | 1.50%     |  |            |
| Hotel/Motel (Additional Tax)                       |                 | 003          | 2.50%      |      |                | Construction Contracting                           |                 | 005          | 4.00% |       |            | <b>GOODYEAR (F)</b> .....                           | <b>GY</b> ..... |              |           |  | <b>MAR</b> |
| Contracts (pre Mar. 2001)                          |                 | 009          | 2.00%      |      |                | Contracts (post July 2004 and pre Oct. 2005)       |                 | 008          | 3.00% |       |            | Privilege Tax                                       |                 | 000          | 2.00%     |  |            |
| <b>BUCKEYE (F)</b> .....                           | <b>BE</b> ..... |              |            |      | <b>MAR</b>     | Contracts (pre Aug. 2004)                          |                 | 009          | 2.00% |       |            | Hotel/Motel (Additional Tax)                        |                 | 003          | 2.50%     |  |            |
| Privilege Tax                                      |                 | 000          | 2.00%      |      |                | <b>COTTONWOOD (F)</b> .....                        | <b>CW</b> ..... |              |       |       | <b>YAV</b> | Retail Tax for entire single item over \$5000       |                 | 004          | 1.20%     |  |            |
| Telecommunications                                 |                 | 007          | 4.00%      |      |                | Privilege Tax                                      |                 | 000          | 2.20% |       |            | Restaurant/Bar                                      |                 | 005          | 4.00%     |  |            |
| Construction Contracting                           |                 | 015          | 3.00%      |      |                | Utilities  |                 | 001          | 1.00% |       |            | Construction Contracting                            |                 | 006          | 3.50%     |  |            |
| Contracts (pre Aug. 2006)                          |                 | 008          | 2.00%      |      |                | Hotel/Motel (Additional Tax)                       |                 | 003          | 2.00% |       |            | Jet Fuel  |                 | 009          | \$0.3/gal |  |            |
| <b>BULLHEAD CITY</b> .....                         | <b>BH</b> ..... |              |            |      | <b>MOH</b>     | Construction Contracting                           |                 | 015          | 3.20% |       |            | Contracts (pre Jan. 2005)                           |                 | 008          | 2.00%     |  |            |
| Privilege Tax                                      |                 | 000          | 2.00%      |      |                | Contracts (pre Jan. 2006)                          |                 | 009          | 2.20% |       |            | <b>GUADALUPE (F)</b> .....                          | <b>GU</b> ..... |              |           |  | <b>MAR</b> |
| Use Tax  |                 | 002          | 2.00%      |      |                | <b>DEWEY-HUMBOLDT (F)</b> .....                    | <b>DH</b> ..... |              |       |       | <b>YAV</b> | Privilege Tax                                       |                 | 000          | 3.00%     |  |            |
| Jet Fuel Use Tax                                   |                 | 008          | \$0.3/gal  |      |                | Privilege Tax                                      |                 | 000          | 2.00% |       |            | Restaurant/Bar                                      |                 | 003          | 4.00%     |  |            |
| Jet Fuel   |                 | 009          | \$0.3/gal  |      |                | Use Tax  |                 | 002          | 2.00% |       |            | Amusements  |                 | 004          | 5.00%     |  |            |
| <b>CAMP VERDE</b> .....                            | <b>CE</b> ..... |              |            |      | <b>YAV</b>     | Hotel/Motel (Additional Tax)                       |                 | 003          | 2.00% |       |            | Contracts (pre Aug. 2003)                           |                 | 009          | 2.00%     |  |            |
| Privilege Tax                                      |                 | 000          | 2.00%      |      |                | Metalliferous Mining                               |                 | 005          | 0.10% |       |            | <b>HAYDEN (F)</b> .....                             | <b>HY</b> ..... |              |           |  | <b>GLA</b> |
| Use Tax  |                 | 002          | 2.00%      |      |                | <b>DOUGLAS (F)</b> .....                           | <b>DL</b> ..... |              |       |       | <b>COH</b> | Privilege Tax                                       |                 | 000          | 3.00%     |  |            |
| Hotel/Motel (Additional Tax)                       |                 | 003          | 3.00%      |      |                | Privilege Tax                                      |                 | 000          | 2.50% |       |            | Use Tax   |                 | 002          | 3.00%     |  |            |
| Hotel/Motel  |                 | 004          | 1.00%      |      |                | Retail Tax for entire single item over \$10,000    |                 | 003          | 1.50% |       |            | Hotel/Motel (Additional Tax)                        |                 | 003          | 2.00%     |  |            |
| Construction Contracting                           |                 | 005          | 3.00%      |      |                | Use Tax  |                 | 002          | 2.50% |       |            | Metalliferous Mining                                |                 | 005          | 0.10%     |  |            |
| Contracts (post Feb. 2000 and pre Jul. 2004)       |                 | 008          | 2.00%      |      |                | <b>DUNCAN (F)</b> .....                            | <b>DC</b> ..... |              |       |       | <b>GRN</b> | Timbering and Other Extraction                      |                 | 009          | 0.10%     |  |            |
| Contracts (pre Mar. 2000)                          |                 | 009          | 1.00%      |      |                | Privilege Tax                                      |                 | 000          | 2.00% |       |            | Contracts (pre Mar. 2004)                           |                 | 008          | 1.00%     |  |            |
| <b>CAREFREE (F)</b> .....                          | <b>CA</b> ..... |              |            |      | <b>MAR</b>     | <b>EAGAR (F)</b> .....                             | <b>EG</b> ..... |              |       |       | <b>APA</b> | <b>HOLBROOK (F)</b> .....                           | <b>HB</b> ..... |              |           |  | <b>NAV</b> |
| Privilege Tax                                      |                 | 000          | 3.00%      |      |                | Privilege Tax                                      |                 | 000          | 3.00% |       |            | Privilege Tax                                       |                 | 000          | 3.00%     |  |            |
| Food Tax   |                 | 001          | 2.00%      |      |                | Use Tax  |                 | 002          | 3.00% |       |            | Use Tax   |                 | 002          | 3.00%     |  |            |
| Hotel/Motel (Additional Tax)                       |                 | 003          | 3.00%      |      |                | Hotel/Motel (Additional Tax)                       |                 | 003          | 3.00% |       |            | Hotel/Motel (Additional Tax)                        |                 | 003          | 2.00%     |  |            |
| Restaurant/Bar                                     |                 | 004          | 3.00%      |      |                | For single item, Retail Tax on portion over \$1000 |                 | 004          | 2.00% |       |            | For single item, Retail Tax on portion over \$1,000 |                 | 006          | 2.00%     |  |            |
| Construction Contracting                           |                 | 005          | 4.00%      |      |                | For single item, Use Tax on portion over \$1000    |                 | 006          | 2.00% |       |            | For single item, Use Tax on portion over \$1,000    |                 | 008          | 2.00%     |  |            |
| Contracts (pre Apr. 2005)                          |                 | 009          | 2.00%      |      |                | <b>EL MIRAGE (F)</b> .....                         | <b>EM</b> ..... |              |       |       | <b>MAR</b> | <b>HUACHUCA CITY</b> .....                          | <b>HC</b> ..... |              |           |  | <b>COH</b> |
| <b>CASA GRANDE (F)</b> .....                       | <b>CG</b> ..... |              |            |      | <b>PNL</b>     | Privilege Tax                                      |                 | 000          | 3.00% |       |            | Privilege Tax                                       |                 | 000          | 1.50%     |  |            |
| Privilege Tax (except Retail, Utilities/Telecom)   |                 | 000          | 1.80%      |      |                | Hotel/Motel (Additional Tax)                       |                 | 001          | 2.00% |       |            | Contracts (pre Dec. 2001)                           |                 | 009          | 1.00%     |  |            |
| Utilities/Telecommunications                       |                 | 001          | 2.00%      |      |                | Use Tax  |                 | 002          | 3.00% |       |            | <b>JEROME</b> .....                                 | <b>JO</b> ..... |              |           |  | <b>YAV</b> |
| Retail Sales                                       |                 | 002          | 2.00%      |      |                | <b>ELOY (F)</b> .....                              | <b>EL</b> ..... |              |       |       | <b>PNL</b> | Privilege Tax                                       |                 | 000          | 3.00%     |  |            |
| Hotel/Motel (Additional Tax)                       |                 | 003          | 2.00%      |      |                | Privilege Tax                                      |                 | 000          | 3.00% |       |            | <b>KEARNY</b> .....                                 | <b>KN</b> ..... |              |           |  | <b>PNL</b> |
| For single item, Retail Tax on portion over \$5000 |                 | 004          | 1.50%      |      |                | Hotel/Motel (Additional Tax)                       |                 | 003          | 4.00% |       |            | Privilege Tax                                       |                 | 000          | 2.50%     |  |            |
| Construction Contracting                           |                 | 015          | 4.00%      |      |                | Construction Contracting                           |                 | 005          | 4.50% |       |            | Hotel/Motel (Additional Tax)                        |                 | 003          | 3.00%     |  |            |
| Contracts (pre Aug. 2006)                          |                 | 009          | 1.80%      |      |                | Restaurant/Bar                                     |                 | 009          | 6.00% |       |            | Construction Contracting                            |                 | 015          | 3.50%     |  |            |
| <b>CAVE CREEK (F)</b> .....                        | <b>CK</b> ..... |              |            |      | <b>MAR</b>     | Contracts (pre July 2001)                          |                 | 004          | 2.00% |       |            | Contracts (pre Oct. 2006)                           |                 | 009          | 2.00%     |  |            |
| Privilege Tax                                      |                 | 000          | 2.50%      |      |                | Contracts (post June 2001 and pre Oct. 2005)       |                 | 008          | 3.00% |       |            | <b>KINGMAN</b> .....                                | <b>KM</b> ..... |              |           |  | <b>MOH</b> |
| Utilities  |                 | 001          | 3.00%      |      |                | <b>FLORENCE (F)</b> .....                          | <b>FL</b> ..... |              |       |       | <b>PNL</b> | Privilege Tax                                       |                 | 000          | 2.00%     |  |            |
| Use Tax  |                 | 002          | 2.50%      |      |                | Privilege Tax                                      |                 | 000          | 2.00% |       |            | Use Tax   |                 | 002          | 2.00%     |  |            |
| Hotel/Motel (Additional Tax)                       |                 | 003          | 4.00%      |      |                | Food   |                 | 001          | 2.00% |       |            | Hotel/Motel (Additional Tax)                        |                 | 003          | 2.00%     |  |            |
| Construction Contracting                           |                 | 005          | 5.00%      |      |                | Hotel/Motel (Additional Tax)                       |                 | 003          | 2.00% |       |            | <b>LAKE HAVASU CITY</b> .....                       | <b>LH</b> ..... |              |           |  | <b>MOH</b> |
| Contracts (post Nov. 2000 and pre Oct. 6, 2005)    |                 | 008          | 2.50%      |      |                | Construction Contracting                           |                 | 015          | 4.00% |       |            | Privilege Tax                                       |                 | 000          | 2.00%     |  |            |
| Contracts (pre Dec. 2000)                          |                 | 009          | 2.00%      |      |                | Contracts (pre Mar. 2006)                          |                 | 009          | 2.00% |       |            | Use Tax   |                 | 002          | 2.00%     |  |            |
| <b>CHINO VALLEY (F)</b> .....                      | <b>CV</b> ..... |              |            |      | <b>YAV</b>     | <b>FOUNTAIN HILLS (F)</b> .....                    | <b>FH</b> ..... |              |       |       | <b>MAR</b> | Restaurant/Bar (Additional Tax)                     |                 | 003          | 1.00%     |  |            |
| Privilege Tax                                      |                 | 000          | 3.00%      |      |                | Privilege Tax                                      |                 | 000          | 2.60% |       |            | Jet Fuel  |                 | 007          | \$0.3/gal |  |            |
| Use Tax  |                 | 002          | 3.00%      |      |                | Use Tax  |                 | 002          | 2.60% |       |            | Jet Fuel Use Tax                                    |                 | 008          | \$0.3/gal |  |            |
| Hotel/Motel (Additional Tax)                       |                 | 003          | 3.00%      |      |                | Hotel/Motel (Additional Tax)                       |                 | 003          | 3.00% |       |            | <b>LITCHFIELD PARK (F)</b> .....                    | <b>LP</b> ..... |              |           |  | <b>MAR</b> |
| Jet Fuel   |                 | 008          | \$0.15/gal |      |                | Residential Rental                                 |                 | 004          | 1.60% |       |            | Privilege Tax                                       |                 | 000          | 2.00%     |  |            |
| Jet Fuel Use Tax                                   |                 | 009          | \$0.15/gal |      |                | Metalliferous Mining                               |                 | 005          | 0.10% |       |            | Hotel/Motel (Additional Tax)                        |                 | 001          | 1.00%     |  |            |
| Contracts (pre Sep. 2004)                          |                 | 007          | 2.00%      |      |                | Contracts (post Oct. 2000 and pre Apr. 2003)       |                 | 008          | 1.60% |       |            | Use Tax   |                 | 002          | 2.00%     |  |            |
| <b>CLARKDALE (F)</b> .....                         | <b>CD</b> ..... |              |            |      | <b>YAV</b>     | Contracts (pre Nov. 2000)                          |                 | 009          | 1.20% |       |            | Construction Contracting                            |                 | 015          | 4.00%     |  |            |
| Privilege Tax                                      |                 | 000          | 2.25%      |      |                | <b>FREDONIA (F)</b> .....                          | <b>FD</b> ..... |              |       |       | <b>COC</b> | Contracts (pre June 17, 2006)                       |                 | 008          | 2.00%     |  |            |
| Hotel/Motel (Additional Tax)                       |                 | 001          | 2.00%      |      |                | Privilege Tax                                      |                 | 000          | 2.00% |       |            | <b>MAMMOTH</b> .....                                | <b>MH</b> ..... |              |           |  | <b>PNL</b> |
| Construction Contracting                           |                 | 005          | 3.25%      |      |                | <b>GILBERT (F)</b> .....                           | <b>GB</b> ..... |              |       |       | <b>MAR</b> | Privilege Tax                                       |                 | 000          | 2.00%     |  |            |
| Contracts (pre Aug. 2004)                          |                 | 008          | 2.25%      |      |                | Privilege Tax                                      |                 | 000          | 2.00% |       |            | Use Tax   |                 | 002          | 2.00%     |  |            |

(F) These cities tax food sales.

| TABLE II   |  |             |                |          | PROGRAM CITIES |  |         |             |                |          |         |  |     |             |                |          |         |
|--|--|-------------|----------------|----------|----------------|--|---------|-------------|----------------|----------|---------|--|-----|-------------|----------------|----------|---------|
| CITY / TOWN NAME   |  | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY         | CITY / TOWN NAME                                     |         | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY  | CITY / TOWN NAME   |     | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY  |
| <b>MARANA</b> ..... MA .....   |  |             |                |          | PMA            | <b>QUARTZSITE</b> ..... QZ.....                      |         |             |                |          | LAP     | <b>SPRINGERVILLE (F)</b> ..... SV .....                                    |     |             |                |          | APA     |
| Privilege Tax  |  | 000         | 2.00%          |          |                | Privilege Tax  |         | 000         | 2.50%          |          |         | Privilege Tax  |     | 000         | 3.00%          |          |         |
| Telecommunications   |  | 001         | 4.00%          |          |                | Use Tax  |         | 002         | 2.50%          |          |         | Hotel/Motel (Additional Tax)   |     | 001         | 2.00%          |          |         |
| Use Tax  |  | 002         | 2.00%          |          |                | For single item, Retail Tax on portion over \$10,000 |         | 004         | 1.00%          |          |         | For single item, Retail Tax on portion over \$1,000                        |     | 004         | 2.00%          |          |         |
| Hotel/Motel (Additional Tax)   |  | 003         | 3.00%          |          |                | Metalliferous Mining                                 |         | 005         | 0.10%          |          |         | <b>STAR VALLEY (F)</b> ..... SY .....                                      | GLA |             |                |          |         |
| Utilities  |  | 004         | 4.00%          |          |                | For single item, Use Tax on portion over \$10,000    |         | 006         | 1.00%          |          |         | Privilege Tax  |     | 000         | 2.00%          |          |         |
| Construction Contracting   |  | 008         | 4.00%          |          |                | Restaurant and Bars                                  |         | 011         | 4.50%          |          |         | Metalliferous Mining   |     | 005         | 0.10%          |          |         |
| Contracts (pre Oct. 2004)  |  | 006         | 2.00%          |          |                | Construction Contracting                             |         | 015         | 3.50%          |          |         | <b>SUPERIOR</b> ..... SI.....  | PNL |             |                |          |         |
| Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004) |  | 007         | 4.00%          |          |                | Hotel/Motel  |         | 025         | 5.50%          |          |         | Privilege Tax  |     | 000         | 2.00%          |          |         |
| Construction Contracts (pre May 2001)  |  | 009         | 3.00%          |          |                | Manufactured Buildings                               |         | 117         | 3.50%          |          |         | For single item, Retail Tax on portion over \$500                          |     | 004         | 1.00%          |          |         |
| Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)                            |  | 010         | 4.50%          |          |                | Contracts (pre Dec. 2005)                            |         | 008         | 2.50%          |          |         | <b>SURPRISE</b> ..... SP .....   | MAR |             |                |          |         |
| <b>MARICOPA (F)</b> ..... MP .....   |  |             |                |          | PNL            | <b>QUEEN CREEK (F)</b> ..... QC .....                |         |             |                |          | MAR/PNL | <b>TAYLOR (F)</b> ..... TL .....   |     |             |                |          | NAV     |
| Privilege Tax  |  | 000         | 2.00%          |          |                | Privilege Tax/Use Tax                                |         | 000         | 2.00%          |          |         | Privilege Tax  |     | 000         | 2.00%          |          |         |
| Use Tax  |  | 002         | 2.00%          |          |                | Hotel/Motel (Additional Tax)                         |         | 003         | 1.00%          |          |         | Hotel/Motel (Additional Tax)   |     | 001         | 1.00%          |          |         |
| Hotel/Motel (Additional Tax)   |  | 003         | 2.00%          |          |                | Construction Contracting                             |         | 005         | 4.00%          |          |         | Restaurant/Bar   |     | 003         | 3.20%          |          |         |
| Construction Contracting   |  | 004         | 3.50%          |          |                | Contracts (post Feb. 2003 and pre Sep. 5, 2005)      |         | 008         | 2.00%          |          |         | Construction Contracting   |     | 005         | 3.70%          |          |         |
| Metalliferous Mining   |  | 005         | 0.10%          |          |                | Contracts (pre March 2003)                           |         | 009         | 1.00%          |          |         | Contracts (post March 2004 and pre July 2005)                              |     | 008         | 2.20%          |          |         |
| Contracts (pre May 2005)   |  | 009         | 2.00%          |          |                | <b>SAFFORD (F)</b> ..... SF.....                     | GRA     |             |                |          |         | Contracts (pre April 2004)   |     | 009         | 2.00%          |          |         |
| <b>MIAMI (F)</b> ..... MM.....   |  |             |                |          | GLA            | <b>SAHUARITA</b> ..... SA.....                       |         |             |                |          | PMA     | <b>THATCHER (F)</b> ..... TC.....  |     |             |                |          | GRA     |
| Privilege Tax  |  | 000         | 2.50%          |          |                | Privilege Tax  |         | 000         | 2.50%          |          |         | Privilege Tax  |     | 000         | 2.00%          |          |         |
| Contracts (pre May 2003)   |  | 009         | 1.50%          |          |                | Use Tax  |         | 002         | 2.50%          |          |         | Food Tax   |     | 001         | 1.50%          |          |         |
| <b>ORO VALLEY</b> ..... OR .....   |  |             |                |          | PMA            | <b>ST. JOHNS (F)</b> ..... SJ.....                   |         |             |                |          | APA     | <b>TOLLESON (F)</b> ..... TN.....  |     |             |                |          | MAR     |
| Privilege Tax  |  | 000         | 2.00%          |          |                | Hotel/Motel (Additional Tax)                         |         | 003         | 3.00%          |          |         | Privilege Tax  |     | 000         | 2.00%          |          |         |
| Hotel/Motel (Additional Tax)   |  | 003         | 6.00%          |          |                | Retail Tax for entire single item over \$5,000       |         | 004         | 1.00%          |          |         | Hotel/Motel (Additional Tax)   |     | 001         | 2.00%          |          |         |
| Construction Contracting   |  | 004         | 4.00%          |          |                | Use Tax for entire single item over \$5,000          |         | 006         | 1.00%          |          |         | Hotel/Motel (Additional Tax)   |     | 003         | 3.00%          |          |         |
| Contracts (pre May 2004)   |  | 008         | 2.00%          |          |                | Construction Contracting                             |         | 015         | 4.00%          |          |         | Retail Tax for entire single item over \$5,000                             |     | 004         | 1.00%          |          |         |
| <b>PAGE (F)</b> ..... PG.....  |  |             |                |          | COC            | <b>SAN LUIS (F)</b> ..... SU.....                    |         |             |                |          | YMA     | <b>TOMBSTONE</b> ..... TS.....   |     |             |                |          | COH     |
| Privilege Tax  |  | 000         | 3.00%          |          |                | Privilege Tax  |         | 000         | 2.00%          |          |         | Privilege Tax  |     | 000         | 2.50%          |          |         |
| Hotel/Motel (Additional Tax)   |  | 001         | 3.00%          |          |                | Construction Contracting                             |         | 002         | 4.00%          |          |         | Hotel/Motel (Additional Tax)   |     | 001         | 3.00%          |          |         |
| Use Tax  |  | 002         | 3.00%          |          |                | Hotel/Motel (Additional Tax)                         |         | 003         | 2.00%          |          |         | <b>WELLTON (F)</b> ..... WT.....   | YMA |             |                |          |         |
| Restaurant/Bar   |  | 003         | 4.00%          |          |                | Contracts (post Aug. 2000 and pre July 2005)         |         | 008         | 3.00%          |          |         | Privilege Tax  |     | 000         | 2.50%          |          |         |
| For single item, Retail Tax on portion over \$3,000  |  | 004         | 2.00%          |          |                | Contracts (pre Sept. 2000)                           |         | 009         | 1.00%          |          |         | Hotel/Motel (Additional Tax)   |     | 003         | 2.50%          |          |         |
| For single item, Use Tax on portion over \$3,000   |  | 006         | 2.00%          |          |                | <b>ST. JOHNS (F)</b> ..... SJ.....                   | APA     |             |                |          |         | <b>WICKENBURG (F)</b> ..... WB.....  | MAR |             |                |          |         |
| <b>PARADISE VALLEY (F)</b> ..... PV.....   |  |             |                |          | MAR            | <b>SEDONA</b> ..... SE.....                          |         |             |                |          | YAV/COG | <b>WILLCOX (F)</b> ..... WC.....   |     |             |                |          | COH     |
| Privilege Tax  |  | 000         | 1.65%          |          |                | Privilege Tax  |         | 000         | 3.00%          |          |         | Privilege Tax  |     | 000         | 3.00%          |          |         |
| Hotel/Motel (Additional Tax)   |  | 001         | 3.00%          |          |                | Hotel/Motel (Additional Tax)                         |         | 001         | 3.00%          |          |         | Hotel/Motel  |     | 003         | 7.00%          |          |         |
| Use Tax  |  | 002         | 1.65%          |          |                | For single item, Retail Tax on portion over \$1,500  |         | 004         | 1.00%          |          |         | Retail Tax for entire single item over \$1,250                             |     | 004         | 2.00%          |          |         |
| Contracts (post Dec. 1998 and pre Sep. 2004)   |  | 008         | 1.40%          |          |                | For single item, Use Tax on portion over \$1,500     |         | 006         | 1.00%          |          |         | Contracts (pre Aug. 2002)  |     | 009         | 2.00%          |          |         |
| Contracts (pre Jan. 1999)  |  | 009         | 1.20%          |          |                | <b>SAN LUIS (F)</b> ..... SU.....                    | YMA     |             |                |          |         | <b>WILLIAMS (F)</b> ..... WL.....  | COC |             |                |          |         |
| <b>PARKER</b> ..... PK.....  |  |             |                |          | LAP            | <b>SHOW LOW (F)</b> ..... SL.....                    |         |             |                |          | NAV     | <b>WINKELMAN (F)</b> ..... WM.....   |     |             |                |          | GLA/PNL |
| Privilege Tax  |  | 000         | 2.00%          |          |                | Privilege Tax  |         | 000         | 2.00%          |          |         | Privilege Tax  |     | 000         | 3.00%          |          |         |
| For single item, Retail Tax on portion over \$2,500  |  | 001         | 1.00%          |          |                | Use Tax  |         | 002         | 2.00%          |          |         | Food Tax   |     | 002         | 2.00%          |          |         |
| Utilities  |  | 003         | 3.00%          |          |                | Hotel/Motel (Additional Tax)                         |         | 003         | 1.00%          |          |         | Hotel/Motel Tax (not in addition to WL)                                    |     | 003         | 4.50%          |          |         |
| Hotel/Motel (Additional Tax)   |  | 004         | 3.00%          |          |                | Use Tax  |         | 002         | 3.00%          |          |         | Restaurant/Bar   |     | 009         | 4.50%          |          |         |
| <b>PATAGONIA (F)</b> ..... PA.....   |  |             |                |          | STC            | <b>SAN JOHNS (F)</b> ..... SJ.....                   |         |             |                |          | COH     | <b>WINSLOW (F)</b> ..... WS.....   |     |             |                |          | NAV     |
| Privilege Tax  |  | 000         | 3.00%          |          |                | Privilege Tax  |         | 000         | 3.50%          |          |         | Privilege Tax  |     | 000         | 3.00%          |          |         |
| Food   |  | 001         | 2.50%          |          |                | Construction Contracting                             |         | 002         | 3.50%          |          |         | Contracts (pre Dec. 2001)  |     | 008         | 2.50%          |          |         |
| Hotel/Motel (Additional tax)   |  | 003         | 3.00%          |          |                | Contracts (pre Oct. 2004)                            |         | 009         | 2.50%          |          |         | For single item, Retail Tax on portion over \$1,000                        |     | 001         | 1.00%          |          |         |
| Mining   |  | 005         | 0.10%          |          |                | <b>SEDONA</b> ..... SE.....                          | YAV/COG |             |                |          |         | Hotel/Motel (Additional Tax)   |     | 003         | 2.00%          |          |         |
| <b>PAYSON (F)</b> ..... PS.....  |  |             |                |          | GLA            | <b>SIERRA VISTA (F)</b> ..... SR.....                |         |             |                |          | COH     | <b>WINTON (F)</b> ..... WI.....  |     |             |                |          | YMA     |
| Privilege Tax  |  | 000         | 2.12%          |          |                | Privilege Tax  |         | 000         | 1.75%          |          |         | Privilege Tax  |     | 000         | 3.50%          |          |         |
| Hotel/Motel (Additional Tax)   |  | 003         | 3.00%          |          |                | Use Tax  |         | 002         | 1.75%          |          |         | Food Tax   |     | 002         | 2.00%          |          |         |
| Contracts (pre Jan. 2005)  |  | 009         | 2.00%          |          |                | Restaurant/Bar                                       |         | 003         | 2.60%          |          |         | Hotel/Motel Tax (not in addition to WL)                                    |     | 003         | 4.50%          |          |         |
| <b>PIMA (F)</b> ..... PM.....  |  |             |                |          | GRA            | <b>SOUTH TUCSON (F)</b> ..... ST.....                |         |             |                |          | PMA     | <b>YOUNGTOWN</b> ..... YT.....   |     |             |                |          | MAR     |
| Privilege Tax  |  | 000         | 2.00%          |          |                | Privilege Tax  |         | 000         | 2.50%          |          |         | Privilege Tax  |     | 000         | 2.00%          |          |         |
| Contracts (pre Nov. 2001)  |  | 009         | 1.00%          |          |                | Use Tax  |         | 002         | 2.50%          |          |         | Hotel/Motel (Additional Tax)   |     | 003         | 2.00%          |          |         |
| <b>PINETOP-LAKESIDE (F)</b> ..... PP.....  |  |             |                |          | NAV            | <b>SOMERTON (F)</b> ..... SO.....                    |         |             |                |          | YMA     | <b>YUMA (F)</b> ..... YM.....  |     |             |                |          | YMA     |
| Privilege Tax  |  | 000         | 2.50%          |          |                | Privilege Tax  |         | 000         | 2.50%          |          |         | Privilege Tax  |     | 000         | 1.70%          |          |         |
| Hotel/Motel (Additional Tax)   |  | 003         | 3.00%          |          |                | Construction Contracting                             |         | 015         | 2.45%          |          |         | NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero. |     |             |                |          |         |
| Restaurant/Bar (Additional Tax)  |  | 004         | 2.00%          |          |                | Contracts (pre Sept. 2006)                           |         | 006         | 1.50%          |          |         |  |     |             |                |          |         |
| For single item, Retail Tax on portion over \$5,000  |  | 005         | 1.50%          |          |                | <b>SNOWFLAKE (F)</b> ..... SN.....                   | NAV     |             |                |          |         |  |     |             |                |          |         |
| <b>PRESCOTT VALLEY (F)</b> ..... PL.....   |  |             |                |          | YAV            | <b>SHOW LOW (F)</b> ..... SL.....                    |         |             |                |          | NAV     | <b>WILLIAMS (F)</b> ..... WL.....  |     |             |                |          | COC     |
| Privilege Tax  |  | 000         | 2.33%          |          |                | Privilege Tax  |         | 000         | 2.00%          |          |         | Privilege Tax  |     | 000         | 3.00%          |          |         |
| Use Tax  |  | 002         | 2.33%          |          |                | Hotel/Motel (Additional Tax)                         |         | 001         | 4.00%          |          |         | Food Tax   |     | 002         | 2.00%          |          |         |
| Hotel/Motel (Additional Tax)   |  | 003         | 2.33%          |          |                | Restaurant/Bar                                       |         | 003         | 3.00%          |          |         | Hotel/Motel  |     | 003         | 7.00%          |          |         |
| Contracts (pre Dec. 2002)  |  | 009         | 2.00%          |          |                | Use Tax  |         | 002         | 3.00%          |          |         | Retail Tax for entire single item over \$1,250                             |     | 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:**

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