

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	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%	3.805%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	6.10%	.056%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
015	Contracting-Prime ^a	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	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%	6.70%	6.10%	.056%
019	Severance-Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%
023	Recreational Vehicle Surcharge ^f	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging ^b	6.05%	6.737%	6.60%	6.60%	7.27%	5.78%	6.05%	6.60%	6.60%	6.325%	6.698%	6.05%	.055%
026	Use Tax-Utilities	6.10%	5.725%	5.60%	6.10%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A
036	911 Wireless Telecommunications ^g	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%	6.70%	6.10%	.056%
041	Municipal Water ^c	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax ^d	3.355¢	3.66¢	3.66¢	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 ^d	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A
053/055	Rental Car Surcharge ^{e, h}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^d	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments ^j	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 ⁱ	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	N/A
153	Rental Car Surcharge-Stadium ^h	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%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- d) Rate is cents per gallon.
- e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles.
- g) Monthly rate per activated wireless service. (Effective July 1, 2007, rate decreases to 20¢ and will be reported under new Business Class 911.)
- 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. (Effective July 1, 2007, rate decreases to 20¢ and will be reported under new Business Class 911.)
- j) For use by direct pay permit holders only.

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
APACHE JUNCTION (F)	AJ			PNL/MAR	CLIFTON (F)	CF			GRN	GILA BEND (F)	GI			MAR
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%		COLORADO CITY	CC			MOH	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%	
BENSON (F)	BS			COH	Use Tax		002	2.00%		GILBERT (F)	GB			MAR
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	1.50%	
Hotel/Motel (Additional Tax)		001	2.00%		COOLIDGE (F)	CL			PNL	Hotel/Motel (Additional Tax)		003	3.00%	
Retail Tax for entire single item over \$5000		004	1.00%		Privilege Tax		000	3.00%		GLOBE (F)	GL			GLA
Construction Contracting		005	4.00%		Retail Tax for entire single item over \$10,000		001	1.50%		Privilege Tax		000	2.00%	
Contracts (pre Feb. 2005)		008	2.50%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
BISBEE (F)	BB			COH	Use Tax for entire single item over \$10,000		003	1.50%		Contracts (pre May 2005)		009	1.50%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		006	3.00%		GOODYEAR (F)	GY			MAR
Hotel/Motel (Additional Tax)		003	2.50%		Construction Contracting		005	4.00%		Privilege Tax		000	2.00%	
BUCKEYE (F)	BE			MAR	Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Hotel/Motel (Additional Tax)		003	2.50%	
Privilege Tax		000	2.00%		Contracts (pre Aug. 2004)		009	2.00%		Retail Tax for entire single item over \$5000		004	1.20%	
Telecommunications		007	4.00%		COTTONWOOD (F)	CW			YAV	Restaurant/Bar		005	4.00%	
Construction Contracting		015	3.00%		Privilege Tax		000	2.20%		Construction Contracting		006	3.50%	
Contracts (pre Aug. 2006)		008	2.00%		Utilities		001	1.00%		Jet Fuel		009	\$.03/gal	
BULLHEAD CITY	BH			MOH	Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Jan. 2005)		008	2.00%	
Privilege Tax		000	2.00%		Construction Contracting		015	3.20%		GUADALUPE (F)	GU			MAR
Use Tax		002	2.00%		Contracts (pre Jan. 2006)		009	2.20%		Privilege Tax		000	3.00%	
Jet Fuel Use Tax		008	\$.03/gal		DEWEY-HUMBOLDT (F)	DH			YAV	Restaurant/Bar		003	4.00%	
Jet Fuel		009	\$.03/gal		Privilege Tax		000	2.00%		Amusements		004	5.00%	
CAMP VERDE	CE			YAV	Use Tax		002	2.00%		Contracts (pre Aug. 2003)		009	2.00%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		HAYDEN (F)	HY			GLA
Use Tax		002	2.00%		Metalliferous Mining		005	0.10%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		DOUGLAS (F)	DL			COH	Use Tax		002	3.00%	
Hotel/Motel		004	1.00%		Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		005	3.00%		Retail Tax for entire single item over \$10,000		003	1.50%		Metalliferous Mining		005	0.10%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Use Tax		002	2.50%		Timbering and Other Extraction		009	0.10%	
Contracts (pre Mar. 2000)		009	1.00%		DUNCAN (F)	DC			GRN	Contracts (pre Mar. 2004)		008	1.00%	
CAREFREE (F)	CA			MAR	Privilege Tax		000	2.00%		HOLBROOK (F)	HB			NAV
Privilege Tax		000	3.00%		EAGAR (F)	EG			APA	Privilege Tax		000	3.00%	
Food Tax		001	2.00%		Privilege Tax		000	3.00%		Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar		004	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		For single item, Retail Tax on portion over \$1,000		006	2.00%	
Construction Contracting		005	4.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		For single item, Use Tax on portion over \$1,000		008	2.00%	
Contracts (pre Apr. 2005)		009	2.00%		For single item, Use Tax on portion over \$1000		006	2.00%		HUACHUCA CITY	HC			COH
CASA GRANDE (F)	CG			PNL	EL MIRAGE (F)	EM			MAR	Privilege Tax		000	1.50%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Privilege Tax		000	3.00%		Contracts (pre Dec. 2001)		009	1.00%	
Utilities/Telecommunications		001	2.00%		Hotel/Motel (Additional Tax)		001	2.00%		JEROME	JO			YAV
Retail Sales		002	2.00%		Use Tax		002	3.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%		ELOY (F)	EL			PNL	KEARNY	KN			PNL
For single item, Retail Tax on portion over \$5000		004	1.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.50%	
Construction Contracting		015	4.00%		Hotel/Motel (Additional Tax)		003	4.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Contracts (pre Aug. 2006)		009	1.80%		Construction Contracting		005	4.50%		Construction Contracting		015	3.50%	
CAVE CREEK (F)	CK			MAR	Restaurant/Bar		009	6.00%		Contracts (pre Oct. 2006)		009	2.00%	
Privilege Tax		000	2.50%		Contracts (pre July 2001)		004	2.00%		KINGMAN	KM			MOH
Utilities		001	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Privilege Tax		000	2.00%	
Use Tax		002	2.50%		FLORENCE (F)	FL			PNL	Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	4.00%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		005	5.00%		Food		001	2.00%		LAKE HAVASU CITY	LH			MOH
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.00%	
Contracts (pre Dec. 2000)		009	2.00%		Construction Contracting		015	4.00%		Use Tax		002	2.00%	
CHINO VALLEY (F)	CV			YAV	Contracts (pre Mar. 2006)		009	2.00%		Restaurant/Bar (Additional Tax)		003	1.00%	
Privilege Tax		000	3.00%		FOUNTAIN HILLS (F)	FH			MAR	Jet Fuel		007	\$.03/gal	
Use Tax		002	3.00%		Privilege Tax		000	2.60%		Jet Fuel Use Tax		008	\$.03/gal	
Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	2.60%		LITCHFIELD PARK (F)	LP			MAR
Jet Fuel		008	\$.015/gal		Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.00%	
Jet Fuel Use Tax		009	\$.015/gal		Residential Rental		004	1.60%		Hotel/Motel (Additional Tax)		001	1.00%	
Contracts (pre Sep. 2004)		007	2.00%		Metalliferous Mining		005	0.10%		Use Tax		002	2.00%	
CLARKDALE (F)	CD			YAV	Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		Construction Contracting		015	4.00%	
Privilege Tax		000	2.25%		Contracts (pre Nov. 2000)		009	1.20%		Contracts (pre June 17, 2006)		008	2.00%	
Hotel/Motel (Additional Tax)		001	2.00%		FREDONIA (F)	FD			COC	MAMMOTH	MH			PNL
Construction Contracting		005	3.25%		Privilege Tax		000	4.00%		Privilege Tax		000	2.00%	
Contracts (pre Aug. 2004)		008	2.25%		Use Tax		002	4.00%		Use Tax		002	2.00%	
					Contracts (pre Apr. 2007)		009	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
MARANA	MA			PMA	PRESCOTT VALLEY (F)	PL			YAV	SOUTH TUCSON (F)	ST			PMA
Privilege Tax		000	2.00%		Privilege Tax		000	2.33%		Privilege Tax		000	2.50%	
Telecommunications		001	4.00%		Use Tax		002	2.33%		Restaurant/Bar		009	3.50%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	2.33%		SPRINGVILLE (F)	SV			APA
Hotel/Motel (Additional Tax)		003	3.00%		Contracts (pre Dec. 2002)		009	2.00%		Privilege Tax		000	3.00%	
Utilities		004	4.00%		QUARTZSITE	QZ			LAP	Hotel/Motel (Additional Tax)		001	2.00%	
Construction Contracting		008	4.00%		Privilege Tax		000	2.50%		For single item, Retail Tax on portion over \$1,000		004	2.00%	
Contracts (pre Oct. 2004)		006	2.00%		Use Tax		002	2.50%		STAR VALLEY (F)	SY			GLA
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		For single item, Retail Tax on portion over \$10,000		004	1.00%		Privilege Tax		000	2.00%	
Construction Contracts (pre May 2001)		009	3.00%		Metalliferous Mining		005	0.10%		Metalliferous Mining		005	0.10%	
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)		010	4.50%		For single item, Use Tax on portion over \$10,000		006	1.00%		SUPERIOR	SI			PNL
MARICOPA (F)	MP			PNL	Restaurant and Bars		011	4.50%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.00%		Construction Contracting		015	3.50%		For single item, Retail Tax on portion over \$500		004	1.00%	
Use Tax		002	2.00%		Hotel/Motel		025	5.50%		SURPRISE	SP			MAR
Hotel/Motel (Additional Tax)		003	2.00%		Manufactured Buildings		117	3.50%		Privilege Tax		000	2.20%	
Construction Contracting		004	3.50%		Contracts (pre Dec. 2005)		008	2.50%		Hotel/Motel (Additional Tax)		001	1.00%	
Metalliferous Mining		005	0.10%		QUEEN CREEK (F)	QC			MAR/PNL	Restaurant/Bar		003	3.20%	
Contracts (pre May 2005)		009	2.00%		Privilege Tax/Use Tax		000	2.00%		Construction Contracting		005	3.70%	
MIAMI (F)	MM			GLA	Hotel/Motel (Additional Tax)		003	1.00%		Contracts (post March 2004 and pre July 2005)		008	2.20%	
Privilege Tax		000	2.50%		Construction Contracting		005	4.00%		Contracts (pre April 2004)		009	2.00%	
Contracts (pre May 2003)		009	1.50%		Contracts (post Feb. 2003 and pre Sep. 5, 2005)		008	2.00%		TAYLOR (F)	TL			NAV
ORO VALLEY	OR			PMA	Contracts (pre March 2003)		009	1.00%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.00%		SAFFORD (F)	SF			GRA	Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	6.00%		Privilege Tax		000	2.50%		THATCHER (F)	TC			GRA
Construction Contracting		004	4.00%		Use Tax		002	2.50%		Privilege Tax		000	2.00%	
Contracts (pre May 2004)		008	2.00%		Hotel/Motel (Additional Tax)		003	5.00%		Food Tax		001	1.50%	
Utilities		005	2.00%		Retail Tax for entire single item over \$5,000		004	1.00%		Hotel/Motel (Additional Tax)		003	3.00%	
PAGE (F)	PG			COC	Use Tax for entire single item over \$5,000		006	1.00%		Retail Tax for entire single item over \$5,000		004	1.00%	
Privilege Tax		000	3.00%		Construction Contracting		015	4.00%		Construction Contracting		015	3.50%	
Hotel/Motel (Additional Tax)		001	3.00%		Contracts (post Oct. 2005 and pre Dec. 2006)		008	2.50%		Contracts (pre Dec. 2006)		009	2.00%	
Use Tax		002	3.00%		Contracts (pre Nov. 2005)		009	2.00%		TOLLESON (F)	TN			MAR
Restaurant/Bar		003	4.00%		SAHUARITA	SA			PMA	Privilege Tax		000	2.00%	
For single item, Retail Tax on portion over \$3,000		004	2.00%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		001	2.00%	
For single item, Use Tax on portion over \$3,000		006	2.00%		Construction Contracting		002	4.00%		TOMBSTONE	TS			COH
PARADISE VALLEY (F)	PV			MAR	Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.50%	
Privilege Tax		000	1.65%		Contracts (post Aug. 2000 and pre July 2005)		008	3.00%		Hotel/Motel (Additional Tax)		001	3.00%	
Hotel/Motel (Additional Tax)		001	3.00%		Contracts (pre Sept. 2000)		009	1.00%		WELLTON (F)	WT			YMA
Use Tax		002	1.65%		ST. JOHNS (F)	SJ			APA	Privilege Tax		000	2.50%	
Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.50%	
Contracts (pre Jan. 1999)		009	1.20%		Use Tax		002	2.00%		WICKENBURG (F)	WB			MAR
PARKER	PK			LAP	Hotel/Motel (Additional Tax)		003	1.00%		Privilege Tax		000	1.70%	
Privilege Tax		000	2.00%		For single item, Retail Tax on portion over \$1,500		004	1.00%		Hotel/Motel (Additional Tax)		003	3.50%	
For single item, Retail Tax on portion over \$2,500		001	1.00%		For single item, Use Tax on portion over \$1,500		006	1.00%		Retail Tax for entire single item over \$10,000		004	1.19%	
Utilities		003	3.00%		SAN LUIS (F)	SU			YMA	Restaurant and Bars		011	5.20%	
Hotel/Motel (Additional Tax)		004	3.00%		Privilege Tax		000	3.50%		Contracts (pre Oct. 2003)		009	1.00%	
PATAGONIA (F)	PA			STC	Use Tax		002	3.50%		WILLCOX (F)	WC			COH
Privilege Tax		000	3.00%		Contracts (pre Oct. 2004)		009	2.50%		Privilege Tax		000	3.00%	
Food		001	2.50%		SEDONA	SE			YAV/COC	Hotel/Motel		003	7.00%	
Hotel/Motel (Additional tax)		003	3.00%		Privilege Tax		000	3.00%		Retail Tax for entire single item over \$1,250		004	2.00%	
Mining		005	0.10%		Hotel/Motel (Additional Tax)		001	3.00%		Contracts (pre Aug. 2002)		009	2.00%	
PAYSON (F)	PS			GLA	Use Tax		002	3.00%		WILLIAMS (F)	WL			COC
Privilege Tax		000	2.12%		SHOW LOW (F)	SL			NAV	Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.00%		Food Tax		002	2.00%	
Contracts (pre Jan. 2005)		009	2.00%		SIERRA VISTA (F)	SR			COH	Hotel/Motel Tax (not in addition to WL)		003	4.50%	
PIMA (F)	PM			GRA	Use Tax		002	1.75%		Restaurant/Bar		009	4.50%	
Privilege Tax		000	2.00%		Restaurant/Bar		003	2.60%		WINKELMAN (F)	WM			GLA/PNL
Construction Contracting		015	3.00%		Hotel/Motel		004	5.50%		Privilege Tax		000	3.50%	
Contracts (pre Jun. 2007 and post Oct. 2001)		008	2.00%		Utilities/Telecommunications		008	2.00%		Contracts (pre Dec. 2001)		008	2.50%	
Contracts (pre Nov. 2001)		009	1.00%		Jet Fuel		009	\$0.02/gal		WINSLOW (F)	WS			NAV
PINETOP-LAKESIDE (F)	PP			NAV	Rental of real property		013	1.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.50%		Construction Contracting		015	2.45%		For single item, Retail Tax on portion over \$1,000		001	1.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Contracts (pre Sept. 2006)		006	1.50%		Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar (Additional Tax)		004	2.00%		SNOWFLAKE (F)	SN			NAV	Jet Fuel		009	\$0.03/gal	
For single item, Retail Tax on portion over \$5,000		005	1.50%		Privilege Tax		000	2.00%		YOUNGTOWN	YT			MAR
					Hotel/Motel (Additional Tax)		001	4.00%		Privilege Tax		000	2.00%	
					Restaurant/Bar		003	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
					SOMERTON (F)	SO			YMA	YUMA (F)	YM			YMA
					Privilege Tax		000	2.50%		Privilege Tax		000	1.70%	
					Use Tax		002	2.50%		NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				

(F) These cities tax food sales.

TABLE III NON-PROGRAM CITIES

For information, call:

Avondale	(623) 478-3200
Chandler	(480) 782-2280
Flagstaff	(928) 779-7614
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.