

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%	3.805%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
015	Contracting-Prime <sup>a</sup>	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
017	Retail	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
019	Severance-Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%
023	Recreational Vehicle Surcharge <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%	6.698%	6.60%	6.325%	6.698%	6.05%	.055%
026	Use Tax-Utilities	6.10%	5.725%	5.60%	6.10%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A
037	Contracting-Owner Builder	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	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>i</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
153	Rental Car Surcharge-Stadium <sup>h</sup>	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A
911	911 Telecommunications <sup>g</sup>	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, 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. (Pima County only)
- g) Monthly rate per activated service.
- h) The Maricopa County rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- i) For use by direct pay permit holders only.

TABLE 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>BENSON (F)</b> .....	<b>BS</b> .....			<b>COH</b>	<b>CLIFTON (F)</b> .....	<b>CF</b> .....			<b>GRN</b>	<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			<b>MAR</b>
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.60%	
Hotel/Motel (Additional Tax)		001	2.00%		For single item, Retail Tax on portion over \$9999		004	2.00%		Use Tax		002	2.60%	
Retail Tax for entire single item over \$5000		004	1.00%		Contracts (pre Mar. 2006)		009	2.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		005	4.00%		<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>MOH</b>	Residential Rental		004	1.60%	
Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax		000	2.00%		Metalliferous Mining		005	0.10%	
<b>BISBEE (F)</b> .....	<b>BB</b> .....			<b>COH</b>	Use Tax		002	2.00%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Nov. 2000)		009	1.20%	
Hotel/Motel (Additional Tax)		003	2.50%		<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>PNL</b>	<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			<b>MAR</b>	Privilege Tax		000	3.00%		Privilege Tax		000	4.00%	
Privilege Tax		000	2.00%		Retail Tax for entire single item over \$10,000		001	1.50%		Use Tax		002	4.00%	
Telecommunications		007	4.00%		Use Tax		002	3.00%		Contracts (pre Apr. 2007)		009	2.00%	
Construction Contracting		015	3.00%		Use Tax for entire single item over \$10,000		003	1.50%		<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>
Contracts (pre Aug. 2006)		008	2.00%		Hotel/Motel (Additional Tax)		006	3.00%		Privilege Tax		000	3.00%	
<b>BULLHEAD CITY</b> .....	<b>BH</b> .....			<b>MOH</b>	Construction Contracting		005	4.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	2.00%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Telecommunications		007	3.50%	
Use Tax		002	2.00%		Contracts (pre Aug. 2004)		009	2.00%		Telecom (preexist Jan. 2000)		008	3.00%	
Jet Fuel Use Tax		008	\$.03/gal		<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			<b>YAV</b>	Privilege Tax (preexist Jan. 2000)		009	2.50%	
Jet Fuel		009	\$.03/gal		Privilege Tax		000	2.20%		<b>GILBERT (F)</b> .....	<b>GB</b> .....			<b>MAR</b>
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>YAV</b>	Utilities		001	1.00%		Privilege Tax		000	1.50%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Use Tax		002	2.00%		Construction Contracting		015	3.20%		<b>GLOBE (F)</b> .....	<b>GL</b> .....			<b>GLA</b>
Hotel/Motel (Additional Tax)		003	3.00%		Contracts (pre Jan. 2006)		009	2.20%		Privilege Tax		000	2.00%	
Hotel/Motel		004	1.00%		<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			<b>YAV</b>	Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		005	3.00%		Privilege Tax		000	2.00%		Contracts (pre May 2005)		009	1.50%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Use Tax		002	2.00%		<b>GOODYEAR (F)</b> .....	<b>GY</b> .....			<b>MAR</b>
Contracts (pre Mar. 2000)		009	1.00%		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.00%	
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>MAR</b>	Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax)		003	2.50%	
Privilege Tax		000	3.00%		<b>DOUGLAS (F)</b> .....	<b>DL</b> .....			<b>COH</b>	Retail Tax for entire single item over \$5000		004	1.20%	
Food Tax		001	2.00%		Privilege Tax		000	2.50%		Restaurant/Bar		005	4.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Retail Tax for entire single item over \$10,000		003	1.50%		Construction Contracting		006	3.50%	
Restaurant/Bar		004	3.00%		Use Tax		002	2.50%		Jet Fuel		009	\$.03/gal	
Construction Contracting		005	4.00%		<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>	Contracts (pre Jan. 2005)		008	2.00%	
Contracts (pre Apr. 2005)		009	2.00%		Privilege Tax		000	2.00%		<b>GUADALUPE (F)</b> .....	<b>GU</b> .....			<b>MAR</b>
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			<b>PNL</b>	<b>EAGAR (F)</b> .....	<b>EG</b> .....			<b>APA</b>	Privilege Tax		000	3.00%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Privilege Tax		000	3.00%		Restaurant/Bar		003	5.00%	
Utilities/Telecommunications		001	2.00%		Use Tax		002	3.00%		Amusements		004	5.00%	
Retail Sales		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Contracts (pre Aug. 2003)		009	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		<b>HAYDEN (F)</b> .....	<b>HY</b> .....			<b>GLA</b>
For single item, Retail Tax on portion over \$5000		004	1.50%		For single item, Use Tax on portion over \$1000		006	2.00%		Privilege Tax		000	3.00%	
Construction Contracting		015	4.00%		<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>	Use Tax		002	3.00%	
Contracts (pre Aug. 2006)		009	1.80%		Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>MAR</b>	Hotel/Motel (Additional Tax)		001	2.00%		Metalliferous Mining		005	0.10%	
Privilege Tax		000	2.50%		Use Tax		002	3.00%		Timbering and Other Extraction		009	0.10%	
Utilities		001	3.00%		<b>ELOY (F)</b> .....	<b>EL</b> .....			<b>PNL</b>	Contracts (pre Mar. 2004)		008	1.00%	
Use Tax		002	2.50%		Privilege Tax		000	3.00%		<b>HOLBROOK (F)</b> .....	<b>HB</b> .....			<b>NAV</b>
Hotel/Motel (Additional Tax)		003	4.00%		Hotel/Motel (Additional Tax)		003	4.00%		Privilege Tax		000	3.00%	
Construction Contracting		005	5.00%		Construction Contracting		005	4.50%		Use Tax		002	3.00%	
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Restaurant/Bar		009	6.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Dec. 2000)		009	2.00%		Contracts (pre July 2001)		004	2.00%		For single item, Retail Tax on portion over \$1,000		006	2.00%	
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			<b>YAV</b>	Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		For single item, Use Tax on portion over \$1,000		008	2.00%	
Privilege Tax		000	3.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%		<b>HUACHUCA CITY</b> .....	<b>HC</b> .....			<b>COH</b>
Use Tax		002	3.00%		<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>	Privilege Tax		000	1.50%	
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.00%		Contracts (pre Dec. 2001)		009	1.00%	
Jet Fuel		008	\$.015/gal		Food		001	2.00%		<b>JEROME</b> .....	<b>JO</b> .....			<b>YAV</b>
Jet Fuel Use Tax		009	\$.015/gal		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	3.00%	
Contracts (pre Sep. 2004)		007	2.00%		Construction Contracting		015	4.00%		<b>KEARNY</b> .....	<b>KN</b> .....			<b>PNL</b>
<b>CLARKDALE (F)</b> .....	<b>CD</b> .....			<b>YAV</b>	Contracts (pre Mar. 2006)		009	2.00%		Privilege Tax		000	2.50%	
Privilege Tax		000	2.25%							Hotel/Motel (Additional Tax)		003	3.00%	
Hotel/Motel (Additional Tax)		001	2.00%							Construction Contracting		015	3.50%	
Construction Contracting		005	3.25%							Contracts (pre Oct. 2006)		009	2.00%	
Contracts (pre Aug. 2004)		008	2.25%											

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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>KINGMAN</b> ..... KM .....					MOH	<b>PARKER</b> ..... PK.....					LAP	<b>ST. JOHNS (F)</b> ..... SJ .....					APA		
Privilege Tax			000	2.00%		Privilege Tax			000	2.00%		Privilege Tax			000	2.00%			
Use Tax			002	2.00%		For single item, Retail Tax on portion over \$2,500			001	1.00%		Use Tax			002	2.00%			
Hotel/Motel (Additional Tax)			003	2.00%		Utilities			003	3.00%		Hotel/Motel (Additional Tax)			003	1.00%			
<b>LAKE HAVASU CITY</b> ..... LH.....					MOH	<b>Hotel/Motel (Additional Tax)</b>					004	4.00%		For single item, Retail Tax on portion over \$1,500					
Privilege Tax			000	2.00%		Restaurant/Bar			011	4.00%		For single item, Use Tax on portion over \$1,500			006	1.00%			
Use Tax			002	2.00%		<b>PATAGONIA (F)</b> ..... PA.....					STC	<b>SAN LUIS (F)</b> ..... SU.....					YMA		
Restaurant/Bar (Additional Tax)			003	1.00%		Privilege Tax			000	3.00%		Privilege Tax			000	3.50%			
Jet Fuel			007	\$.03/gal		Food			001	2.50%		Use Tax			002	3.50%			
Jet Fuel Use Tax			008	\$.03/gal		Hotel/Motel (Additional tax)			003	3.00%		Contracts (pre Oct. 2004)			009	2.50%			
<b>LITCHFIELD PARK (F)</b> ..... LP.....					MAR	<b>Mining</b>					005	0.10%		<b>SEDONA</b> ..... SE.....					YAV/COC
Privilege Tax			000	2.00%		<b>PAYSON (F)</b> ..... PS.....					GLA	Privilege Tax					000	3.00%	
Hotel/Motel (Additional Tax)			001	1.00%		Privilege Tax			000	2.12%		Hotel/Motel (Additional Tax)			001	3.00%			
Use Tax			002	2.00%		Hotel/Motel (Additional Tax)			003	3.00%		Use Tax			002	3.00%			
Construction Contracting			015	4.00%		Contracts (pre Jan. 2005)			009	2.00%		<b>SHOW LOW (F)</b> ..... SL.....					NAV		
Contracts (pre June 17, 2006)			008	2.00%		<b>PIMA (F)</b> ..... PM.....					GRA	Privilege Tax					000	2.00%	
<b>MAMMOTH</b> ..... MH.....					PNL	Privilege Tax					000	2.00%		<b>SIERRA VISTA (F)</b> ..... SR.....					COH
Privilege Tax			000	2.00%		Construction Contracting			015	3.00%		Privilege Tax			000	1.75%			
Use Tax			002	2.00%		Contracts (pre Jun. 2007 and post Oct. 2001)			008	2.00%		Use Tax			002	1.75%			
<b>MARANA</b> ..... MA.....					PMA	Contracts (pre Nov. 2001)					009	1.00%		Restaurant/Bar			003	2.60%	
Privilege Tax			000	2.00%		<b>PINETOP-LAKESIDE (F)</b> ..... PP.....					NAV	Hotel/Motel					004	5.50%	
Telecommunications			001	4.00%		Privilege Tax			000	2.50%		Utilities/Telecommunications			008	2.00%			
Use Tax			002	2.00%		Hotel/Motel (Additional Tax)			003	3.00%		Jet Fuel			009	\$0.02/gal			
Hotel/Motel (Additional Tax)			003	3.00%		Restaurant/Bar (Additional Tax)			004	2.00%		Rental of Real Property			013	1.00%			
Utilities			004	4.00%		For single item, Retail Tax on portion over \$5,000			005	1.50%		Construction Contracting			015	2.45%			
Construction Contracting			008	4.00%		<b>PRESCOTT VALLEY (F)</b> ..... PL.....					YAV	Contracts (pre Sept. 2006)					006	1.50%	
Contracts (pre Oct. 2004)			006	2.00%		Privilege Tax			000	2.33%		<b>SNOWFLAKE (F)</b> ..... SN.....					NAV		
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)			007	4.00%		Use Tax			002	2.33%		Privilege Tax			000	2.00%			
Construction Contracts (pre May 2001)			009	3.00%		Hotel/Motel (Additional Tax)			003	2.33%		Hotel/Motel (Additional Tax)			001	4.00%			
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)			010	4.50%		Contracts (pre Dec. 2002)			009	2.00%		Restaurant/Bar			003	3.00%			
<b>MARICOPA (F)</b> ..... MP.....					PNL	<b>QUARTZSITE</b> ..... QZ.....					LAP	<b>SOMERTON (F)</b> ..... SO.....					YMA		
Privilege Tax			000	2.00%		Privilege Tax			000	2.50%		Privilege Tax			000	2.50%			
Use Tax			002	2.00%		Use Tax			002	2.50%		Use Tax			002	2.50%			
Hotel/Motel (Additional Tax)			003	2.00%		For single item, Retail Tax on portion over \$10,000			004	1.00%		<b>SOUTH TUCSON (F)</b> ..... ST.....					PMA		
Construction Contracting			004	3.50%		Metalliferous Mining			005	0.10%		Privilege Tax			000	2.50%			
Metalliferous Mining			005	0.10%		For single item, Use Tax on portion over \$10,000			006	1.00%		Restaurant/Bar			009	3.50%			
Contracts (pre May 2005)			009	2.00%		Restaurant and Bars			011	4.50%		<b>SPRINGVILLE (F)</b> ..... SV.....					APA		
<b>MIAMI (F)</b> ..... MM.....					GLA	Construction Contracting					015	3.50%		Privilege Tax			000	3.00%	
Privilege Tax			000	2.50%		Hotel/Motel			025	5.50%		Hotel/Motel (Additional Tax)			001	2.00%			
Contracts (pre May 2003)			009	1.50%		Manufactured Buildings			117	3.50%		For single item, Retail Tax on portion over \$1,000			004	2.00%			
<b>ORO VALLEY</b> ..... OR.....					PMA	Contracts (pre Dec. 2005)					008	2.50%		<b>STAR VALLEY (F)</b> ..... SY.....					GLA
Privilege Tax			000	2.00%		<b>QUEEN CREEK (F)</b> ..... QC.....					MAR/PNL	Privilege Tax					000	2.00%	
Hotel/Motel (Additional Tax)			003	6.00%		Privilege Tax/Use Tax			000	2.25%		Metalliferous Mining			005	0.10%			
Construction Contracting			004	4.00%		Hotel/Motel (Additional Tax)			003	1.00%		<b>SUPERIOR</b> ..... SI.....					PNL		
Contracts (pre May 2004)			008	2.00%		Construction Contracting			005	4.25%		Privilege Tax			000	2.00%			
Utilities			005	2.00%		Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)			006	4.00%		For single item, Retail Tax on portion over \$500			004	1.00%			
<b>PAGE (F)</b> ..... PG.....					COC	Contracts (post Feb. 2003 and pre Oct. 2007)					007	2.00%		<b>SURPRISE</b> ..... SP.....					MAR
Privilege Tax			000	3.00%		Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)			008	2.00%		Privilege Tax			000	2.20%			
Hotel/Motel (Additional Tax)			001	3.00%		Contracts (pre March 2003)			009	1.00%		Hotel/Motel (Additional Tax)			001	1.00%			
Use Tax			002	3.00%		<b>SAFFORD (F)</b> ..... SF.....					GRA	Restaurant/Bar					003	3.20%	
Restaurant/Bar			003	4.00%		Privilege Tax			000	2.50%		Construction Contracting			005	3.70%			
For single item, Retail Tax on portion over \$3,000			004	2.00%		Use Tax			002	2.50%		Contracts (post March 2004 and pre July 2005)			008	2.20%			
For single item, Use Tax on portion over \$3,000			006	2.00%		Hotel/Motel (Additional Tax)			003	5.00%		Contracts (pre April 2004)			009	2.00%			
<b>PARADISE VALLEY (F)</b> ..... PV.....					MAR	Use Tax for entire single item over \$5,000					006	1.00%		<b>TAYLOR (F)</b> ..... TL.....					NAV
Privilege Tax			000	1.65%		Construction Contracting			015	4.00%		Privilege Tax			000	2.00%			
Hotel/Motel (Additional Tax)			001	3.00%		Contracts (post Oct. 2005 and pre Dec. 2006)			008	2.50%		Hotel/Motel (Additional Tax)			003	2.00%			
Use Tax			002	1.65%		Contracts (pre Nov. 2005)			009	2.00%		<b>SAHUARITA</b> ..... SA.....					PMA		
Contracts (post Dec. 1998 and pre Sep. 2004)			008	1.40%		Privilege Tax					000	2.00%		Privilege Tax			000	2.00%	
Contracts (pre Jan. 1999)			009	1.20%		Construction Contracting			002	4.00%		Hotel/Motel (Additional Tax)			003	2.00%			
						Hotel/Motel (Additional Tax)			003	2.00%		Contracts (post Aug. 2000 and pre July 2005)			008	3.00%			
						Contracts (pre Sept. 2000)			009	1.00%		Contracts (pre Sept. 2000)			009	1.00%			

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES		
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>THATCHER (F)</b> .....	<b>TC</b> .....			<b>GRA</b>
Privilege Tax		000	2.00%	
Food Tax		001	1.50%	
Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%	
Retail Tax for entire single item over \$5,000		004	1.00%	
Contracts (pre Dec. 2006)		009	2.00%	
Rental of Real Property		013	2.00%	
Construction Contracting		015	3.50%	
<b>TOLLESON (F)</b> .....	<b>TN</b> .....			<b>MAR</b>
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	2.00%	
For single item, Retail Tax on portion over \$5,000		004	2.00%	
Contracts (pre Oct. 2007)		009	2.00%	
<b>TOMBSTONE</b> .....	<b>TS</b> .....			<b>COH</b>
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	3.00%	
<b>WELLTON (F)</b> .....	<b>WT</b> .....			<b>YMA</b>
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		003	2.50%	
<b>WICKENBURG (F)</b> .....	<b>WB</b> .....			<b>MAR</b>
Privilege Tax		000	1.70%	
Hotel/Motel (Additional Tax)		003	3.50%	
Retail Tax for entire single item over \$10,000		004	1.19%	
Restaurant and Bars		011	5.20%	
Contracts (pre Oct. 2003)		009	1.00%	
<b>WILLCOX (F)</b> .....	<b>WC</b> .....			<b>COH</b>
Privilege Tax		000	3.00%	
Hotel/Motel		003	7.00%	
Retail Tax for entire single item over \$1,250		004	2.00%	
Contracts (pre Aug. 2002)		009	2.00%	
<b>WILLIAMS (F)</b> .....	<b>WL</b> .....			<b>COC</b>
Privilege Tax		000	3.00%	
Food Tax		002	2.00%	
Hotel/Motel Tax (not in addition to WL)		003	4.50%	
Restaurant/Bar		009	4.50%	
<b>WINKELMAN (F)</b> .....	<b>WM</b> .....			<b>GLA/PNL</b>
Privilege Tax		000	3.50%	
Contracts (pre Dec. 2001)		008	2.50%	
<b>WINSLOW (F)</b> .....	<b>WS</b> .....			<b>NAV</b>
Privilege Tax		000	3.00%	
For single item, Retail Tax on portion over \$1,000		001	1.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Jet Fuel		009	\$.03	
<b>YOUNGTOWN (F)</b> .....	<b>YT</b> .....			<b>MAR</b>
Privilege Tax		000	3.00%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Aug. 2007)		009	2.00%	
Rental of Real Property		013	2.00%	
<b>YUMA (F)</b> .....	<b>YM</b> .....			<b>YMA</b>
Privilege Tax		000	1.70%	

NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.

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

TABLE III		NON-PROGRAM CITIES	
<i>For information, call:</i>			
Apache Junction.....	(480) 982-8002		
Avondale.....	(623) 333-2000		
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		

**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).