

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 <sup>a</sup>	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	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
005	Communications	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
006	Transporting	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
007	Private (Rail) Car	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
008	Pipeline	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
009	Publication	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
010	Job Printing	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
011	Restaurants and Bars	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
012	Amusement	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
015	Contracting-Prime	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
017	Retail	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
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>	7.05%	7.737%	7.60%	7.60%	8.27%	6.78%	7.05%	7.698%	7.60%	7.325%	7.698%	7.05%	.065%
026	Use Tax-Utilities	7.10%	6.725%	6.60%	7.10%	6.60%	6.60%	7.10%	7.10%	6.60%	6.60%	7.60%	6.60%	N/A
029	Use Tax Purchases	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	N/A
030	Use Tax From Inventory	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	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	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
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>	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	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, see the Department's web site at [www.azdor.gov](http://www.azdor.gov).
- b) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- 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									
REGION BUSINESS TAX					REGION BUSINESS TAX					REGION BUSINESS TAX				
CITY / TOWN NAME	CODE	CLASS	RATE	COUNTY	CITY / TOWN NAME	CODE	CLASS	RATE	COUNTY	CITY / TOWN NAME	CODE	CLASS	RATE	COUNTY
<b>BENSON (F)</b> .....	<b>BS</b> .....			<b>COH</b>	<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>MOH</b>	<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%		Privilege Tax		000	4.00%	
Hotel/Motel (Additional Tax)		001	2.00%		Use Tax		002	2.00%		Use Tax		002	4.00%	
Retail Tax for entire single item over \$5000		004	1.00%		Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Mar. 2007)		009	2.00%	
Construction Contracting		005	4.00%		<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>PNL</b>	<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>
Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
<b>BISBEE (F)</b> .....	<b>BB</b> .....			<b>COH</b>	Retail Tax for entire single item over \$10,000		001	1.50%		Use Tax (monthly gross receipts less than \$500,000)		002	1.50%	
Privilege Tax		000	2.50%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	2.50%		Use Tax for entire single item over \$10,000		003	1.50%		Jet Fuel		005	\$.03/gal	
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			<b>MAR</b>	Hotel/Motel (Additional Tax)		006	3.00%		Telecommunications		007	3.50%	
Privilege Tax		000	3.00%		Construction Contracting		005	4.00%		Telecom (preexist Jan. 2000)		008	3.00%	
Telecommunications		007	4.00%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
Construction Contracting		015	3.00%		Contracts (pre Aug. 2004)		009	2.00%		Use Tax (monthly gross receipts \$500,001 and above)		029	0.30%	
Contracts (pre Aug. 2006)		008	2.00%		<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			<b>YAV</b>	<b>GILBERT (F)</b> .....	<b>GB</b> .....			<b>MAR</b>
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>YAV</b>	Privilege Tax		000	3.00%		Privilege Tax		000	1.50%	
Privilege Tax		000	2.00%		Utilities		001	1.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		<b>GLOBE (F)</b> .....	<b>GL</b> .....			<b>GLA</b>
Hotel/Motel (Additional Tax)		003	3.00%		Construction Contracting		015	4.00%		Privilege Tax		000	2.00%	
Hotel/Motel		004	1.00%		Construction Contracts (pre Nov. 2008)		008	3.20%		Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		005	3.00%		Contracts (pre Nov. 2008 and post Dec. 2005)		007	2.20%		Contracts (pre May 2005)		009	1.50%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Contracts (pre Jan. 2006)		009	2.20%		<b>GOODYEAR (F)</b> .....	<b>GY</b> .....			<b>MAR</b>
Contracts (pre Mar. 2000)		009	1.00%		<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			<b>YAV</b>	Privilege Tax		000	2.50%	
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>MAR</b>	Privilege Tax		000	2.00%		Use Tax		002	2.50%	
Privilege Tax		000	3.00%		Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	2.50%	
Food Tax		001	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Retail Tax for entire single item over \$5000		004	1.20%	
Hotel/Motel (Additional Tax)		003	3.00%		Metalliferous Mining		005	0.10%		Restaurant/Bar		005	4.00%	
Restaurant/Bar		004	3.00%		Construction Contracting (pre Jun. 2010)		015	1.00%		Construction Contracting		006	3.50%	
Construction Contracting		005	4.00%		<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>	Use Tax for entire single item over \$5000		007	1.20%	
Contracts (pre Apr. 2005)		009	2.00%		Privilege Tax		000	2.00%		Jet Fuel		009	\$.03/gal	
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			<b>PNL</b>	<b>EAGAR (F)</b> .....	<b>EG</b> .....			<b>APA</b>	Contracts (pre Jan. 2005)		008	2.00%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Privilege Tax		000	3.00%		<b>GUADALUPE (F)</b> .....	<b>GU</b> .....			<b>MAR</b>
Utilities/Telecommunications		001	2.00%		Use Tax		002	3.00%		Privilege Tax		000	3.00%	
Retail Sales		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Restaurant/Bar		003	5.00%	
Hotel/Motel (Additional Tax)		003	2.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Amusements		004	5.00%	
For single item, Retail Tax on portion over \$5000		004	1.50%		For single item, Use Tax on portion over \$1000		006	2.00%		Contracts (pre Aug. 2003)		009	2.00%	
Construction Contracting		015	4.00%		<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>	<b>HAYDEN (F)</b> .....	<b>HY</b> .....			<b>GLA</b>
Contracts (pre Aug. 2006)		009	1.80%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>MAR</b>	Hotel/Motel (Additional Tax)		001	2.00%		Use Tax		002	3.00%	
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Utilities		001	3.00%		<b>ELOY (F)</b> .....	<b>EL</b> .....			<b>PNL</b>	Metalliferous Mining		005	0.10%	
Use Tax		002	3.00%		Privilege Tax		000	3.00%		Timbering and Other Extraction		009	0.10%	
Hotel/Motel (Additional Tax)		003	4.00%		Use Tax		002	3.00%		Contracts (pre Mar. 2004)		008	1.00%	
Construction Contracting		005	5.00%		Hotel/Motel (Additional Tax)		003	4.00%		<b>HOLBROOK (F)</b> .....	<b>HB</b> .....			<b>NAV</b>
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Construction Contracting		005	4.50%		Privilege Tax		000	3.00%	
Contracts (pre Dec. 2000)		009	2.00%		Restaurant/Bar		009	6.00%		Use Tax		002	3.00%	
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			<b>YAV</b>	Contracts (pre July 2001)		004	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		<b>HUACHUCA CITY</b> .....	<b>HC</b> .....			<b>COH</b>
Use Tax		002	3.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%		Privilege Tax		000	1.50%	
Hotel/Motel (Additional Tax)		003	3.00%		<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>	Contracts (pre Dec. 2001)		009	1.00%	
Jet Fuel		008	\$.015/gal		Privilege Tax		000	2.00%		<b>JEROME</b> .....	<b>JO</b> .....			<b>YAV</b>
Jet Fuel Use Tax		009	\$.015/gal		Food		001	2.00%		Privilege Tax		000	3.50%	
Contracts (pre Sep. 2004)		007	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Jan.-2010)		009	3.00%	
<b>CLARKDALE</b> .....	<b>CD</b> .....			<b>YAV</b>	Construction Contracting		015	4.00%		Residential Rental		013	3.50%	
Privilege Tax		000	3.00%		Contracts (pre Mar. 2006)		009	2.00%		Constructions Contracts		015	3.00%	
Hotel/Motel (Additional Tax)		001	2.00%		Use Tax		029	3.00%		<b>KEARNY</b> .....	<b>KN</b> .....			<b>PNL</b>
Metalliferous Mining		003	0.10%		<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			<b>MAR</b>	Privilege Tax		000	3.00%	
Contracts (pre Jun. 2009)		005	3.25%		Privilege Tax		000	2.60%		Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		006	4.00%		Use Tax		002	2.60%		Construction Contracting		008	4.00%	
Contracts (pre Aug. 2004)		008	2.25%		Hotel/Motel (Additional Tax) (pre Oct. 2010)		003	3.00%		Contracts (post Sep. 2006 and pre July 2009)		015	3.50%	
<b>CLIFTON (F)</b> .....	<b>CF</b> .....			<b>GRN</b>	Residential Rental		004	1.60%		Contracts (pre Oct. 2006)		009	2.00%	
Privilege Tax		000	3.00%		Metalliferous Mining		005	0.10%		<b>KINGMAN</b> .....	<b>KM</b> .....			<b>MOH</b>
For single item, Retail Tax on portion over \$9999		004	2.00%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		Privilege Tax		000	2.00%	
Contracts (pre Mar. 2006)		009	2.00%		Contracts (pre Nov. 2000)		009	1.20%		Use Tax		002	2.00%	
					Hotel/Motel (Additional Tax)		025	4.00%		Hotel/Motel (Additional Tax)		003	4.00%	

(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>LAKE HAVASU CITY</b> .....LH.....				<b>MOH</b>	<b>PARKER</b> .....PK.....				<b>LAP</b>	<b>ST. JOHNS (F)</b> .....SJ.....				<b>APA</b>
Privilege Tax		000	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Use Tax		002	2.00%		Retail Tax for single item over \$2,500		001	1.00%		Use Tax		002	2.00%	
Restaurant/Bar (Additional Tax)		003	1.00%		Utilities		003	3.00%		Hotel/Motel (Additional Tax)		003	1.00%	
Jet Fuel		007	\$.03/gal		Hotel/Motel (Additional Tax)		004	4.00%		<b>SAN LUIS (F)</b> .....SU.....				<b>YMA</b>
Jet Fuel Use Tax		008	\$.03/gal		Restaurant/Bar		011	4.00%		Privilege Tax		000	4.00%	
<b>LITCHFIELD PARK (F)</b> .....LP.....				<b>MAR</b>	<b>PATAGONIA (F)</b> .....PA.....				<b>STC</b>	Use Tax		002	4.00%	
Privilege Tax		000	2.80%		Privilege Tax		000	3.00%		Contracts (post Sep. 2004 and pre June 2008)		008	3.50%	
Hotel/Motel (Additional Tax)		001	1.00%		Food		001	2.50%		Contracts (pre Oct. 2004)		009	2.50%	
Use Tax		002	2.80%		Hotel/Motel (Additional tax)		003	3.00%		<b>SHOW LOW (F)</b> .....SL.....				<b>NAV</b>
Construction Contracting		015	4.80%		Mining		005	0.10%		Privilege Tax		000	2.00%	
Construction Contracts (pre Nov. 2008 and post Jun-16-06)		006	4.00%		<b>PAYSON (F)</b> .....PS.....				<b>GLA</b>	<b>SIERRA VISTA (F)</b> .....SR.....				<b>COH</b>
Construction Contracts (pre June 17, 2006)		008	2.00%		Privilege Tax		000	2.12%		Privilege Tax		000	1.75%	
Contracts (pre Oct. 2008)		009	2.00%		Hotel/Motel (Additional Tax)		003	5.00%		Use Tax		002	1.75%	
<b>MAMMOTH</b> .....MH.....				<b>PNL</b>	Contracts (pre Jan. 2005)		009	2.00%		Restaurant/Bar		003	2.60%	
Privilege Tax		000	2.00%		<b>PIMA (F)</b> .....PM.....				<b>GRA</b>	Hotel/Motel		004	5.50%	
Use Tax		002	2.00%		Privilege Tax		000	2.00%		Utilities/Telecommunications		008	2.00%	
<b>MARANA</b> .....MA.....				<b>PMA/PNL</b>	Construction Contracting		015	3.00%		Jet Fuel		009	\$0.02/gal	
Privilege Tax		000	2.00%		Contracts (pre Jun. 2007 and post Oct. 2001)		008	2.00%		Rental of Real Property		013	1.00%	
Telecommunications		001	4.00%		Contracts (pre Nov. 2001)		009	1.00%		Construction Contracting		015	2.45%	
Use Tax		002	2.00%		<b>PINETOP-LAKESIDE (F)</b> .....PP.....				<b>NAV</b>	Contracts (pre Sept. 2006)		006	1.50%	
Hotel/Motel (Additional Tax) <i>effective July 3, 2009</i>		003	6.00%		Privilege Tax		000	2.50%		<b>SNOWFLAKE (F)</b> .....SN.....				<b>NAV</b>
Utilities		004	4.00%		Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.00%	
Construction Contracting		008	4.00%		Restaurant/Bar (Additional Tax)		004	2.00%		Hotel/Motel (Additional Tax)		001	4.00%	
Contracts (pre Oct. 2004)		006	2.00%		For single item, Retail Tax on portion over \$5,000		005	1.50%		Restaurant/Bar		003	3.00%	
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		<b>PRESCOTT VALLEY (F)</b> .....PL.....				<b>YAV</b>	<b>SOUTH TUCSON (F)</b> .....ST.....				<b>PMA</b>
Construction Contracts (pre May 2001)		009	3.00%		Privilege Tax		000	2.33%		Privilege Tax		000	2.50%	
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)		010	4.50%		Use Tax		002	2.33%		Restaurant/Bar		009	3.50%	
<b>MARICOPA (F)</b> .....MP.....				<b>PNL</b>	Hotel/Motel (Additional Tax)		003	2.33%		<b>SPRINGERVILLE (F)</b> .....SV.....				<b>APA</b>
Privilege Tax		000	2.00%		<b>QUARTZSITE</b> .....QZ.....				<b>LAP</b>	Privilege Tax		000	3.00%	
Use Tax		002	2.00%		Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		001	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%		Use Tax		002	2.50%		For single item, Retail Tax on portion over \$1,000		004	2.00%	
Construction Contracting		004	3.50%		For single item, Retail Tax on portion over \$10,000		004	1.00%		<b>STAR VALLEY (F)</b> .....SY.....				<b>GLA</b>
Metalliferous Mining		005	0.10%		Metalliferous Mining		005	0.10%		Privilege Tax		000	2.00%	
Contracts (pre May 2005)		009	2.00%		For single item, Use Tax on portion over \$10,000		006	1.00%		Metalliferous Mining		005	0.10%	
<b>MIAMI (F)</b> .....MM.....				<b>GLA</b>	Restaurant and Bars		011	3.00%		Residential Rental		013	2.00%	
Privilege Tax		000	2.50%		Construction Contracting		015	3.50%		<b>SUPERIOR</b> .....SI.....				<b>PNL</b>
Contracts (pre May 2003)		009	1.50%		Hotel/Motel		025	5.50%		Privilege Tax		000	2.00%	
<b>ORO VALLEY</b> .....OR.....				<b>PMA</b>	Manufactured Buildings		117	3.50%		For single item, Retail Tax on portion over \$500		004	1.00%	
Privilege Tax		000	2.00%		Contracts (pre Dec. 2005)		008	2.50%		<b>SURPRISE</b> .....SP.....				<b>MAR</b>
Hotel/Motel (Additional Tax)		003	6.00%		<b>QUEEN CREEK (F)</b> .....QC.....				<b>MAR/PNL</b>	Privilege Tax		000	2.20%	
Construction Contracting		004	4.00%		Privilege Tax/Use Tax		000	2.25%		Hotel/Motel (Additional Tax)		001	2.52%	
Contracts (pre May 2004)		008	2.00%		Hotel/Motel (Additional Tax)		003	1.00%		Use Tax		002	2.20%	
Utilities		005	2.00%		Construction Contracting		005	4.25%		Restaurant/Bar		003	3.20%	
<b>PAGE (F)</b> .....PG.....				<b>COC</b>	Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)		006	4.00%		Construction Contracting		005	3.70%	
Privilege Tax		000	3.00%		Contracts (post Feb. 2003 and pre Oct. 2007)		007	2.00%		Contracts (post March 2004 and pre July 2005)		008	2.20%	
Hotel/Motel (Additional Tax)		001	3.00%		Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)		008	2.00%		Contracts (pre April 2004)		009	2.00%	
Use Tax		002	3.00%		Contracts (pre March 2003)		009	1.00%		<b>TAYLOR (F)</b> .....TL.....				<b>NAV</b>
Restaurant/Bar		003	4.00%		<b>SAFFORD (F)</b> .....SF.....				<b>GRA</b>	Privilege Tax		000	2.00%	
For single item, Retail Tax on portion over \$3,000		004	2.00%		Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%	
For single item, Use Tax on portion over \$3,000		006	2.00%		Use Tax		002	2.50%		<b>THATCHER (F)</b> .....TC.....				<b>GRA</b>
Rental of Real Property		013	3.00%		Hotel/Motel (Additional Tax)		003	5.00%		Privilege Tax		000	2.00%	
<b>PARADISE VALLEY (F)</b> .....PV.....				<b>MAR</b>	Retail Tax for entire single item over \$5,000		004	1.00%		Use Tax		002	2.00%	
Privilege Tax		000	1.65%		Use Tax for entire single item over \$5,000		006	1.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Hotel/Motel (Additional Tax) pre Aug. 2010		001	3.00%		Construction Contracting		015	4.00%		Retail Tax for entire single item over \$5,000		004	1.00%	
Use Tax		002	1.65%		Contracts (post Oct. 2005 and pre Dec. 2006)		008	2.50%		Contracts (pre Dec. 2006)		009	2.00%	
Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		Contracts (pre Nov. 2005)		009	2.00%		Rental of Real Property		013	2.00%	
Contracts (pre Jan. 1999)		009	1.20%		<b>SAHUARITA</b> .....SA.....				<b>PMA</b>	Construction Contracting		015	3.50%	
Hotel/Motel (Additional Tax)		025	3.40%		Privilege Tax		000	2.00%						
					Construction Contracting		002	4.00%						
					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%						

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES		
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<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>TUSAYAN</b> .....	<b>TY</b> .....			<b>COC</b>
Privilege Tax		000	2.00%	
Restaurant and Bar		011	4.00%	
Hotel/Motel (Additional Tax)		025	2.00%	
Jet Fuel Tax		049	\$.05/gal	
<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	2.20%	
Hotel/Motel (Additional Tax)		003	2.00%	
Retail Tax for entire single item over \$10,000		004	1.19%	
Telecommunications		005	3.00%	
Rental Occupancy		006	1.70%	
Contracts (pre Oct. 2003)		009	1.00%	
Restaurant and Bars		011	2.20%	
Rental of Real Property		013	1.70%	
<b>WILLCOX (F)</b> .....	<b>WC</b> .....			<b>COH</b>
Effective Mar. 1, 2011, Willcox becomes a non-program city.				
<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	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar (Additional Tax)		004	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 III		NON-PROGRAM CITIES INFORMATION
Apache Junction.....	(480) 982-8002	
Avondale.....	(623) 333-2000	
Bullhead City.....	(866) 940-7660	
Chandler.....	(480) 782-2280	
Douglas.....	(520) 417-7333	
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	
Sedona.....	(866) 940-7660	
Somerton.....	(928) 627-8866, Ext. 10	
Tempe.....	(480) 350-2955	
Tucson.....	(520) 791-4566	
<b>Willcox.....</b>	<b>(866) 940-7660</b>	

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 – 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

ARIZONA DEPARTMENT OF REVENUE

- Business/Withholding Tax: (602) 255-2060
- Statewide Toll-Free: (800) 634-6494
- Web Site: www.azdor.gov