

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES  
EFFECTIVE JULY 1, 1995**

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 *county identification codes* which must be used on the tax return (Form TPT-1) in the column marked Region Code.

**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 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 I     |                                              | TAX RATES FOR SALES IN THESE COUNTIES |          |         |         |                |                    |          | Accounting Credit Rate (STATE TAX ONLY) |
|-------------|----------------------------------------------|---------------------------------------|----------|---------|---------|----------------|--------------------|----------|-----------------------------------------|
|             |                                              | La Paz                                | Maricopa | Mohave  | Pima    | Gila and Pinal | All Other Counties |          |                                         |
| Class Codes | TAXABLE ACTIVITIES                           |                                       |          |         |         |                |                    |          |                                         |
| 1           | Transporting                                 | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 2           | Mining - Non Metal                           | 3.75 %                                | 3.593 %  | 3.125 % | 3.125 % | 3.75 %         | 3.437 %            | 0.031 %  |                                         |
| 4           | Utilities                                    | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 5           | Communications                               | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 6           | Railroad, Air                                | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 7-8         | Private Car - Pipeline                       | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 9           | Publication                                  | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 10          | Job Printing                                 | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 11          | Restaurants & Bars                           | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 12          | Amusement                                    | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 13          | Commercial Lease                             | 2.4 %                                 | 2.75 %   | 2 %     | 2 %     | 2.7 %          | 2.2 %              | 0.020 %  |                                         |
| 14          | Personal Property Rental                     | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 15          | Contracting - Prime <sup>a</sup>             | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 17          | Retail                                       | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 19          | Severance - Metalliferous Mining             | 2.5 %                                 | 2.5 %    | 2.5 %   | 2.5 %   | 2.5 %          | 2.5 %              | 0.025 %  |                                         |
| 20          | Severance - Timbering <sup>b</sup>           | 1.5 %                                 | 1.5 %    | 1.5 %   | 1.5 %   | 1.5 %          | 1.5 %              | 0.015 %  |                                         |
| 21          | Severance - Timbering Ponderosa <sup>c</sup> | \$2.13                                | \$2.13   | \$2.13  | \$2.13  | \$2.13         | \$2.13             | \$0.0213 |                                         |
| 22          | Severance - Timbering Other <sup>d</sup>     | \$1.51                                | \$1.51   | \$1.51  | \$1.51  | \$1.51         | \$1.51             | \$0.0151 |                                         |
| 25          | Transient Lodging <sup>e</sup>               | 6.6 %                                 | 6.325 %  | 5.5 %   | 5.5 %   | 6.6 %          | 6.05 %             | 0.055 %  |                                         |
| 28          | Rental Occupancy Tax                         | 3 %                                   | 3 %      | 3 %     | 3 %     | 3 %            | 3 %                | N/A      |                                         |
| 29          | Use Tax Purchases                            | 5 %                                   | 5 %      | 5 %     | 5 %     | 5 %            | 5 %                | N/A      |                                         |
| 30          | Use Tax From Inventory                       | 5 %                                   | 5 %      | 5 %     | 5 %     | 5 %            | 5 %                | N/A      |                                         |
| 31          | 911 Emergency Telephone                      | 1.25 %                                | 1.25 %   | 1.25 %  | 1.25 %  | 1.25 %         | 1.25 %             | N/A      |                                         |
| 33          | Telecommunication's Devices                  | 1.1 %                                 | 1.1 %    | 1.1 %   | 1.1 %   | 1.1 %          | 1.1 %              | N/A      |                                         |
| 37          | Contracting - Owner Builder                  | 6 %                                   | 5.75 %   | 5 %     | 5 %     | 6 %            | 5.5 %              | 0.050 %  |                                         |
| 41          | Municipal Water <sup>f</sup>                 | 0.65                                  | 0.65     | 0.65    | 0.65    | 0.65           | 0.65               | N/A      |                                         |
| 47          | Membership Camping                           | 6 %                                   | 5 %      | 5 %     | 5 %     | 5.5 %          | 5.5 %              | 0.050 %  |                                         |
| 49          | Jet Fuel Tax <sup>g</sup>                    | 3.66                                  | 3.507    | 3.05    | 3.05    | 3.66           | 3.355              | N/A      |                                         |
| 51          | Jet Fuel Use Tax <sup>g</sup>                | 3.05                                  | 3.05     | 3.05    | 3.05    | 3.05           | 3.05               | N/A      |                                         |
| 53/55       | Rental Car Surcharge <sup>h</sup>            | N/A                                   | \$2.50   | N/A     | \$2.50  | N/A            | N/A                | N/A      |                                         |
| 56          | Jet Fuel Tax > 10 Mil Gallons <sup>g</sup>   | 0                                     | .457     | 0       | 0       | .305           | 0                  | N/A      |                                         |

a Reduced rates may apply to preexisting contracts without pass through clauses.

For information on these, contact: Transaction Privilege Tax Audit - 1600 W Monroe, Phoenix AZ 85007.

b Class Code 20 is repealed effective midnight July 12, 1995.

c \$2.13 per thousand board feet for all counties. Report in 1,000 units. Effective July 13, 1995 and retroactive to January 1, 1995. State tax accounting credit rate is \$.0213 per thousand board feet.

d \$1.51 per thousand board feet for all counties. Reporting 1,000 units. Effective July 13, 1995 and retroactive to January 1, 1995. State tax accounting credit rate is \$.0151 per thousand board feet.

e Unincorporated areas of Pima County add 1%.

f Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus \$ .65.

g Rate is cents per gallon.

h Class 55 is for Pima filers.

**Table II**

| COUNTY          | CODE | COUNTY     | CODE |
|-----------------|------|------------|------|
| Apache          | APA  | Mohave     | MOH  |
| Cochise         | COH  | Navajo     | NAV  |
| Coconino        | COC  | Pima       | PMA  |
| Gila            | GLA  | Pinal      | PNL  |
| Graham          | GRA  | Santa Cruz | STC  |
| Greenlee        | GRN  | Yavapai    | YAV  |
| La Paz          | LAP  | Yuma       | YMA  |
| Maricopa        | MAR  |            |      |
| Municipal Water |      | Statewide  | SWD  |

**Table III**

**NON-PROGRAM CITIES  
FOR INFORMATION CALL**

|           |                |            |                |
|-----------|----------------|------------|----------------|
| Avondale  | (602) 925-0018 | Peoria     | (602) 412-7156 |
| Chandler  | (602) 786-2270 | Phoenix    | (602) 262-6785 |
| Flagstaff | (520) 774-5281 | Prescott   | (520) 445-3500 |
| Glendale  | (602) 435-4084 | Scottsdale | (602) 994-2446 |
| Mesa      | (602) 644-2316 | Tempe      | (602) 350-8327 |
| Nogales   | (520) 287-6571 | Tucson     | (520) 791-4080 |
| Patagonia | (520) 394-2229 |            |                |

**Table IV**  
**PROGRAM CITIES**  
**ARIZONA CITY PRIVILEGE AND OTHER TAX RATES AND CODES**  
**EFFECTIVE JULY 1, 1995**

| TOWN NAME                                                          | CLASS CODE | TAX RATE  | COUNTY     | CITY/TOWN NAME                                    | CLASS CODE | TAX RATE  | COUNTY     |
|--------------------------------------------------------------------|------------|-----------|------------|---------------------------------------------------|------------|-----------|------------|
| <b>A. CHE JUNCTION (F)</b>                                         |            |           | <b>PNL</b> | <b>DUNCAN (F)</b>                                 | DC         | 2 %       | <b>GRN</b> |
| Privilege Tax                                                      | AJ         | 2 %       |            | <b>EAGAR (F)</b>                                  |            |           | <b>APA</b> |
| Util/Communications                                                | AJ1        | 3 %       |            | Privilege Tax                                     | EG         | 3 %       |            |
| Hotel/Motel (Additional Tax)                                       | AJ3        | 2 %       |            | Use Tax                                           | EG2        | 3 %       |            |
| Privilege Tax portion of single item over \$2,000                  | AJ4        | 1 %       |            | Hotel/Motel (Additional Tax)                      | EG3        | 3 %       |            |
|                                                                    |            |           | <b>COH</b> | Privilege Tax portion of single item over \$1000  | EG4        | 2 %       |            |
| <b>BENSON (F)</b>                                                  |            |           |            | Use Tax portion of single item over \$1000        | EG6        | 2 %       |            |
| Privilege Tax                                                      | BS         | 2 %       |            |                                                   |            |           | <b>MAR</b> |
| Hotel/Motel (Additional Tax)                                       | BS1        | 2 %       |            | <b>EL MIRAGE (F)</b>                              |            |           |            |
|                                                                    |            |           | <b>COH</b> | Privilege Tax                                     | EM         | 2 %       |            |
| <b>BISBEE (F)</b>                                                  |            |           |            | Hotel/Motel (Additional Tax)                      | EM1        | 2 %       |            |
| Privilege Tax                                                      | BB         | 2 %       |            |                                                   |            |           | <b>PNL</b> |
| Hotel/Motel (Additional Tax)                                       | BB3        | 2.5 %     |            | <b>ELOY (F)</b>                                   |            |           |            |
|                                                                    |            |           | <b>MAR</b> | Privilege Tax                                     | EL         | 2 %       |            |
| <b>BUCKEYE (F)</b>                                                 |            |           |            | Hotel/Motel (Additional Tax)                      | EL3        | 2 %       |            |
| Privilege Tax                                                      | BE         | 1 %       |            | Restaurant & Bar                                  | EL9        | 4 %       |            |
| Telecommunication                                                  | BE7        | 3 %       |            |                                                   |            |           | <b>PNL</b> |
|                                                                    |            |           | <b>MOH</b> | <b>FLORENCE (F)</b>                               |            |           |            |
| <b>BULLHEAD CITY</b>                                               |            |           |            | Privilege Tax                                     | FL         | 2 %       |            |
| Privilege Tax                                                      | BH         | 2 %       |            | Food                                              | FL1        | 2 %       |            |
| Use Tax                                                            | BH2        | 2 %       |            | Hotel/Motel (Additional Tax)                      | FL3        | 2 %       |            |
| Jet Fuel Use Tax                                                   | BH8        | \$.03/gal |            |                                                   |            |           | <b>MAR</b> |
| Jet Fuel Privilege Tax                                             | BH9        | \$.03/gal |            | <b>FOUNTAIN HILLS (F) Eff 5/1/95</b>              |            |           |            |
|                                                                    |            |           | <b>YAV</b> | Privilege Tax                                     | FH         | 1.2 %     |            |
| <b>CAMP VERDE</b>                                                  |            |           |            | Use Tax                                           | FH2        | 1.2 %     |            |
| Privilege Tax                                                      | CE         | 1 %       |            | Metalliferous Mining                              | FH5        | 0.1 %     |            |
| Use Tax                                                            | CE2        | 1 %       |            |                                                   |            |           | <b>COC</b> |
| Hotel/Motel (Additional Tax) Eff 6/1/95                            | CE3        | 3 %       |            | <b>FREDONIA (F)</b>                               | FD         | 2 %       |            |
|                                                                    |            |           | <b>MAR</b> |                                                   |            |           | <b>MAR</b> |
| <b>CAREFREE (F)</b>                                                | CA         | 1 %       |            | <b>GILA BEND (F)</b>                              |            |           |            |
|                                                                    |            |           | <b>PNL</b> | Privilege Tax                                     | GI         | 2.5 %     |            |
| <b>CASA GRANDE (F)</b>                                             |            |           |            | Privilege Tax portion of single item over \$1,200 | GI4        | 1 %       |            |
| Privilege Tax                                                      | CG         | 1.5 %     |            | Telecommunications                                | GI7        | 3 %       |            |
| Communications                                                     | CG1        | 2 %       |            |                                                   |            |           | <b>MAR</b> |
| Contracts Pre 11/93                                                | CG7        | 1.5 %     |            | <b>GILBERT (F)</b>                                | GB         | 1 %       |            |
| Sewer Tax                                                          | CG8        | 0.3 %     |            |                                                   |            |           | <b>GLA</b> |
| Privilege Tax portion of single item over \$5000                   | CG9        | 1.5 %     |            | <b>GLOBE (F)</b>                                  |            |           |            |
| NOTE: All taxpayers reporting Class CG must also report Class CG8. |            |           |            | Privilege Tax                                     | GL         | 1.5 %     |            |
|                                                                    |            |           | <b>MAR</b> | Hotel/Motel (Additional Tax)                      | GL3        | 5 %       |            |
| <b>CAVE CREEK (F)</b>                                              |            |           |            |                                                   |            |           | <b>MAR</b> |
| Privilege Tax                                                      | CK         | 1.5 %     |            | <b>GOODYEAR (F)</b>                               |            |           |            |
| Utilities                                                          | CK1        | 3 %       |            | Privilege Tax                                     | GY         | 2 %       |            |
| Use Tax                                                            | CK2        | 1.5 %     |            | Privilege Tax portion of single item over \$2,000 | GY4        | 1.2 %     |            |
| Hotel/Motel (Additional Tax)                                       | CK3        | 4 %       |            | Jet Fuel                                          | GY9        | \$.03/gal |            |
|                                                                    |            |           | <b>YAV</b> |                                                   |            |           | <b>MAR</b> |
| <b>CHINO VALLEY (F)</b>                                            | CV         | 2 %       |            | <b>GUADALUPE (F)</b>                              | GU         | 2 %       |            |
|                                                                    |            |           | <b>YAV</b> |                                                   |            |           | <b>GLA</b> |
| <b>CLARKDALE (F)</b>                                               |            |           |            | <b>HAYDEN (F)</b>                                 |            |           |            |
| Privilege Tax                                                      | CD         | 2.25 %    |            | Privilege Tax                                     | HY         | 1 %       |            |
| Hotel/Motel (Additional Tax) Eff 5/1/95                            | CD1        | 2 %       |            | Use Tax                                           | HY2        | 1 %       |            |
| Contracts Pre 7/94                                                 | CD9        | 2 %       |            | Metalliferous Mining                              | HY5        | 0.1 %     |            |
|                                                                    |            |           | <b>GRN</b> | Timbering & Other Extraction                      | HY9        | 0.1 %     |            |
| <b>CLIFTON (F)</b>                                                 | CF         | 2 %       |            |                                                   |            |           | <b>NAV</b> |
|                                                                    |            |           | <b>MOH</b> | <b>HOLBROOK (F)</b>                               |            |           |            |
| <b>COLORADO CITY</b>                                               |            |           |            | Privilege Tax                                     | HB         | 2 %       |            |
| Privilege Tax                                                      | CC         | 2 %       |            | Use Tax                                           | HB2        | 2 %       |            |
| Use Tax                                                            | CC2        | 2 %       |            | Hotel/Motel (Additional Tax)                      | HB3        | 2 %       |            |
| Hotel/Motel (Additional Tax)                                       | CC3        | 2 %       |            |                                                   |            |           | <b>COH</b> |
|                                                                    |            |           | <b>PNL</b> | <b>HUACHUCA CITY</b>                              | HC         | 1 %       |            |
| <b>COOLIDGE (F)</b>                                                |            |           |            | <b>JEROME</b>                                     | JO         | 3 %       | <b>YAV</b> |
| Privilege Tax                                                      | CL         | 2 %       |            |                                                   |            |           | <b>PNL</b> |
| Privilege Tax portion of single item over \$10,000                 | CL1        | 1.5 %     |            | <b>KEARNY (F)</b>                                 |            |           |            |
| Use Tax                                                            | CL2        | 2 %       |            | Privilege Tax                                     | KN         | 2 %       |            |
| Use Tax portion of single item over \$10,000                       | CL3        | 1.5 %     |            | Hotel/Motel (Additional Tax)                      | KN3        | 3 %       |            |
| Hotel/Motel (Additional Tax)                                       | CL6        | 3 %       |            |                                                   |            |           | <b>MOH</b> |
|                                                                    |            |           | <b>YAV</b> | <b>KINGMAN</b>                                    |            |           |            |
| <b>COTTONWOOD (F)</b>                                              | CW         | 2.2 %     |            | Privilege Tax                                     | KM         | 2 %       |            |
|                                                                    |            |           | <b>COH</b> | Use Tax                                           | KM2        | 2 %       |            |
| <b>DOUGLAS (F)</b>                                                 |            |           |            | Hotel/Motel (Additional Tax)                      | KM3        | 2 %       |            |
| Privilege Tax                                                      | DL         | 2.5 %     |            |                                                   |            |           | <b>MOH</b> |
| Use Tax                                                            | DL2        | 2.5 %     |            | <b>LAKE HAVASU CITY</b>                           |            |           |            |
|                                                                    |            |           |            | Privilege Tax                                     | LH         | 2 %       |            |
|                                                                    |            |           |            | Use Tax                                           | LH2        | 2 %       |            |
|                                                                    |            |           |            | Privilege Tax portion of single item over \$2,500 | LH4        | 1 %       |            |
|                                                                    |            |           |            | Use Tax portion of single item over \$2,500       | LH6        | 1 %       |            |

Table IV (Continued)

| CITY/TOWN NAME                                     | CLASS CODE | TAX RATE | COUNTY         | CITY/TOWN NAME                                    | CLASS CODE | TAX RATE   | COUNTY     |
|----------------------------------------------------|------------|----------|----------------|---------------------------------------------------|------------|------------|------------|
| <b>LITCHFIELD PARK(F)</b>                          |            |          | <b>MAR</b>     | <b>SAN LUIS (F)</b>                               | SU         | 2.5 %      | <b>Y</b>   |
| Privilege Tax                                      | LP         | 2 %      |                | <b>SEDONA</b>                                     |            |            | <b>Y</b>   |
| Hotel/Motel (Additional Tax)                       | LP1        | 1 %      |                | Privilege Tax                                     | SE         | 2 %        |            |
| Use Tax                                            | LP2        | 2 %      |                | Hotel/Motel (Additional Tax)                      | SE1        | 3 %        |            |
|                                                    |            |          |                | Use Tax                                           | SE2        | 2 %        |            |
| <b>MAMMOTH</b>                                     |            |          | <b>PNL</b>     | <b>SHOW LOW (F)</b>                               | SL         | 2 %        | <b>NA</b>  |
| Privilege Tax                                      | MH         | 2 %      |                | <b>SIERRA VISTA (F)</b>                           |            |            | <b>C</b>   |
| Use Tax                                            | MH2        | 2 %      |                | Privilege Tax                                     | SR         | 1.5 %      |            |
|                                                    |            |          |                | Rental of Real Property                           | SR1        | 1 %        |            |
| <b>MARANA</b>                                      |            |          | <b>PMA</b>     | Contracts Pre 10/93                               | SR7        | 1.2 %      |            |
| Privilege Tax                                      | MA         | 2 %      |                | Utilities/Telecommunications                      | SR8        | 2 %        |            |
| Telecommunications Tax                             | MA1        | 4 %      |                | Jet Fuel                                          | SR9        | \$0.02/gal |            |
| Use Tax                                            | MA2        | 2 %      |                | <b>SNOWFLAKE (F)</b>                              | SN         | 2 %        | <b>NA</b>  |
| Hotel/Motel (Additional Tax)                       | MA3        | 1 %      |                | <b>SOMERTON (F)</b>                               |            |            | <b>YM</b>  |
| Utilities                                          | MA4        | 4 %      |                | Privilege Tax                                     | SO         | 2.5 %      |            |
|                                                    |            |          |                | Contracts Pre 7/94                                | SO9        | 2 %        |            |
| <b>MIAMI (F)</b>                                   | MM         | 1 %      | <b>GLA</b>     | <b>SOUTH TUCSON (F)</b>                           | ST         | 2 %        | <b>PM</b>  |
| <b>ORO VALLEY</b>                                  |            |          | <b>PMA</b>     | <b>SPRINGVILLE (F)</b>                            |            |            | <b>AP</b>  |
| Privilege Tax                                      | OR         | 2 %      |                | Privilege Tax                                     | SV         | 3 %        |            |
| Hotel/Motel (Additional Tax)                       | OR3        | 1 %      |                | Privilege Tax portion of single item over \$1,000 | SV4        | 2 %        |            |
| Rental Real Property                               | OR9        | 2 %      |                | <b>SUPERIOR</b>                                   |            |            | <b>PNL</b> |
|                                                    |            |          |                | Privilege Tax                                     | SI         | 2 %        |            |
| <b>PAGE (F)</b>                                    |            |          | <b>COC</b>     | Privilege Tax portion of single item over \$500   | SI4        | 1 %        |            |
| Privilege Tax                                      | PG         | 2 %      |                | <b>SURPRISE (F)</b>                               |            |            | <b>MAF</b> |
| Hotel/Motel (Additional Tax)                       | PG1        | 2 %      |                | Privilege Tax                                     | SP         | 2 %        |            |
| Use Tax                                            | PG2        | 2 %      |                | Hotel/Motel Tax (Additional Tax)                  | SP1        | 1 %        |            |
| Restaurant, Bar                                    | PG3        | 4 %      |                | Food Tax                                          | SP2        | 1 %        |            |
| Privilege Tax for single item over \$3000          | PG4        | 1 %      |                | Restaurant & Bar                                  | SP3        | 3 %        |            |
| Use Tax single item over \$3000                    | PG6        | 1 %      |                | Privilege Tax for single item over \$5,000        | SP4        | 1 %        |            |
| <b>PARADISE VALLEY (F)</b>                         |            |          | <b>MAR</b>     | <b>TAYLOR (F) Eff 7/1/95</b>                      | TL         | 2 %        | <b>NAV</b> |
| Privilege Tax                                      | PV         | 1.2 %    |                | <b>THATCHER (F)</b>                               |            |            | <b>GR</b>  |
| Hotel/Motel (Additional Tax)                       | PV1        | 3 %      |                | Privilege Tax                                     | TC         | 1 %        |            |
|                                                    |            |          |                | Hotel/Motel (Additional Tax)                      | TC3        | 3 %        |            |
| <b>PARKER</b>                                      |            |          | <b>LAP</b>     | <b>TOLLESON (F)</b>                               |            |            | <b>MAR</b> |
| Privilege Tax                                      | PK         | 2 %      |                | Privilege Tax                                     | TN         | 2 %        |            |
| Privilege Tax portion of single item over \$2,500  | PK1        | 1 %      |                | Hotel/Motel (Additional Tax)                      | TN1        | 2 %        |            |
| Utilities                                          | PK3        | 3 %      |                | <b>TOMBSTONE</b>                                  | TS         | 2 %        | <b>COH</b> |
| Hotel/Motel (Additional Tax)                       | PK4        | 2 %      |                | <b>WELLTON (F)</b>                                | WT         | 2.5 %      | <b>YMA</b> |
| <b>PAYSON (F)</b>                                  | PS         | 2 %      | <b>GLA</b>     | <b>WICKENBURG (F)</b>                             | WB         | 1 %        | <b>MAR</b> |
| <b>PIMA (F)</b>                                    | PM         | 1 %      | <b>GRA</b>     | <b>WILLCOX (F)</b>                                | WC         | 2 %        | <b>COH</b> |
| <b>PINETOP - LAKESIDE (F)</b>                      | PP         | 2.5 %    | <b>NAV</b>     | <b>WILLIAMS (F)</b>                               |            |            | <b>COC</b> |
| <b>PRESCOTT VALLEY (F)</b>                         |            |          | <b>YAV</b>     | Privilege Tax                                     | WL         | 3 %        |            |
| Privilege Tax                                      | PL         | 2 %      |                | Privilege Tax portion of single item over \$1,000 | WL1        | 2 %        |            |
| Use Tax                                            | PL2        | 2 %      |                | Hotel/Motel Tax (not in addition to WL)           | WL3        | 4.25 %     |            |
| Hotel/Motel (Additional Tax)                       | PL3        | 2 %      |                | Restaurant & Bar                                  | WL9        | 4.25 %     |            |
| <b>QUARTZSITE</b>                                  |            |          | <b>LAP</b>     | <b>WINKELMAN (F)</b>                              |            |            | <b>GLA</b> |
| Privilege Tax                                      | QZ         | 2 %      |                | Privilege Tax                                     | WM         | 2.5 %      |            |
| Use Tax                                            | QZ2        | 2 %      |                | Contracting Pre 1/95                              | WM9        | 2 %        |            |
| Privilege Tax portion of single item over \$10,000 | QZ4        | 1 %      |                | <b>WINSLOW (F)</b>                                |            |            | <b>NAV</b> |
| Metalliferous Mining                               | QZ5        | 0.1 %    |                | Privilege Tax                                     | WS         | 2 %        |            |
| Use Tax portion of single item over \$10,000       | QZ6        | 1 %      |                | Privilege Tax portion of single item over \$1,000 | WS1        | 1 %        |            |
| Contracts Pre 11/94                                | QZ7        | 1 %      |                | Hotel/Motel (Additional Tax)                      | WS3        | 2 %        |            |
| <b>QUEEN CREEK (F)</b>                             |            |          | <b>MAR/PNL</b> | Jet Fuel Sales Tax                                | WS9        | \$0.03/gal |            |
| Privilege Tax/Use Tax                              | QC         | 1 %      |                | <b>YOUNGTOWN</b>                                  |            |            | <b>MAR</b> |
| Hotel/Motel (Additional Tax)                       | QC3        | 1 %      |                | Privilege Tax                                     | YT         | 2 %        |            |
|                                                    |            |          |                | Hotel/Motel (Additional Tax)                      | YT3        | 2 %        |            |
| <b>SAFFORD (F)</b>                                 |            |          | <b>GRA</b>     | <b>YUMA (F)</b>                                   |            |            | <b>YM</b>  |
| Privilege Tax                                      | SF         | 1 %      |                | Privilege Tax                                     | YM         | 1.7 %      |            |
| Use Tax                                            | SF2        | 1 %      |                | Contracting Pre 3/95                              | YM5        | 1.5 %      |            |
| Hotel/Motel (Additional Tax)                       | SF3        | 3 %      |                | Contracting Pre 3/94                              | YM7        | 1 %        |            |
| <b>ST. JOHNS (F)</b>                               |            |          | <b>APA</b>     |                                                   |            |            |            |
| Privilege Tax                                      | SJ         | 2 %      |                |                                                   |            |            |            |
| Use Tax                                            | SJ2        | 2 %      |                |                                                   |            |            |            |
| Privilege Tax portion of single item over \$1,500  | SJ4        | 1 %      |                |                                                   |            |            |            |
| Use Tax portion of single item over \$1,500        | SJ6        | 1 %      |                |                                                   |            |            |            |