

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 | Yavapai | Yuma | All Other Counties | |
| 002 | Mining—Nonmetal | 3.437% | 3.703% | 3.75% | 3.75% | 3.562% | 3.281% | 3.125% | 3.75% | 3.593% | 4.117% | 3.437% | .031% |
| 004 | Utilities | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.20% | 6.10% | .056% |
| 005 | Communications | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.20% | 6.10% | .056% |
| 006 | Transporting | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.20% | 6.10% | .056% |
| 007/008 | Private Car—Pipeline | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.20% | 6.10% | .056% |
| 009 | Publication | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.20% | 6.10% | .056% |
| 010 | Job Printing | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.20% | 6.10% | .056% |
| 011 | Restaurants and Bars | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.20% | 6.10% | .056% |
| 012 | Amusement | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.20% | 6.10% | .056% |
| 013 | Commercial Lease | 0 | 0 | .5% | 0 | .5% | 0 | 0 | .5% | 0 | 0 | 0 | 0 |
| 014 | Personal Property Rental | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.20% | 6.10% | .056% |
| 015 | Contracting—Prime ^a | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.20% | 6.10% | .056% |
| 017 | Retail | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.20% | 6.10% | .056% |
| 019 | Severance—Metalliferous Mining | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | .025% |
| 021 | Severance—Timbering Ponderosa ^b | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$.0213 |
| 022 | Severance—Timbering Other ^c | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$.0151 |
| 023 | Recreational Vehicle Surcharge ^h | 0 | 0 | 0 | 0 | 0 | 0 | 50¢ | 0 | 0 | 0 | 0 | N/A |
| 025 | Transient Lodging ^d | 6.05% | 6.517% | 6.60% | 6.60% | 7.27% | 5.78% | 5.50% | 6.60% | 6.325% | 7.248% | 6.05% | .055% |
| 026 | Use Tax—Utilities | 6.10% | 5.725% | 5.60% | 6.10% | 5.60% | 5.60% | 5.60% | 6.10% | 5.60% | 7.10% | 5.60% | N/A |
| 028 | Rental Occupancy Tax | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 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% | 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% | 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% | N/A |
| 036 | 911 Wireless Telecommunications ^{i,m} | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | N/A |
| 037 | Contracting—Owner Builder | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.20% | 6.10% | .056% |
| 041 | Municipal Water ^e | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | N/A |
| 047 | Membership Camping | 6.10% | 6.525% | 6.10% | 6.60% | 5.80% | 5.85% | 5.60% | 6.10% | 6.35% | 7.20% | 6.10% | .056% |
| 049 | Jet Fuel Tax ^f | 3.355¢ | 3.538¢ | 3.66¢ | 3.66¢ | 3.355¢ | 3.202¢ | 3.05¢ | 3.66¢ | 3.507¢ | 3.660¢ | 3.355¢ | N/A |
| 051 | Jet Fuel Use Tax ^f | 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 ^{g,j} | 0 | 0 | 0 | 0 | \$2.50 | 0 | \$3.50 | 0 | 0 | 0 | 0 | N/A |
| 056 | Jet Fuel Tax > 10 million gallons ^f | 0 | 0 | .305¢ | 0 | .305¢ | 0 | 0 | .305¢ | 0 | 0 | 0 | N/A |
| 129 | Use Tax Direct Payments ^l | 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 ^{k,m} | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | N/A |
| 153 | Rental Car Surcharge—Stadium ^l | 0 | 0 | 0 | 0 | 3.25% | 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) \$2.13 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0213 per 1,000 board feet.
- c) \$1.51 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0151 per 1,000 board feet.
- d) Unincorporated areas of Pima County add 6%.
- e) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- f) Rate is cents per gallon.
- g) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- h) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles.
- i) Monthly rate per activated wireless service.
- j) 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.
- k) Monthly rate per activated wireline service
- l) For use by direct pay permit holders only.
- m) The rates for classes 036 and 131 will be \$.28 effective July 1, 2006.

| TABLE II | | PROGRAM CITIES | | | | | | PROGRAM CITIES | | | | | | 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 | CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY |
| APACHE JUNCTION (F) | AJ | | | PNL/MAR | COLORADO CITY | CC | | | MOH | GILBERT (F) | GB | | | MAR | GILBERT (F) | GB | | | MAR |
| Privilege Tax | | 000 | 2.20% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 1.50% | | Privilege Tax | | 000 | 1.50% | |
| Utilities/Telecommunications | | 001 | 3.20% | | Use Tax | | 002 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 2.20% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Contracts (pre July 2000) | | 009 | 1.00% | | Contracts (pre July 2000) | | 009 | 1.00% | |
| For single item, Retail Tax on portion over \$2000 | | 004 | 1.20% | | COOLIDGE (F) | CL | | | PNL | GLOBE (F) | GL | | | GLA | GLOBE (F) | GL | | | GLA |
| Contracts (pre Sept. 2000) | | 009 | 2.00% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| BENSON (F) | BS | | | COH | Retail Tax for entire single item over \$10,000 | | 001 | 1.50% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | |
| Privilege Tax | | 000 | 2.50% | | Use Tax | | 002 | 3.00% | | Contracts (pre May 2005) | | 009 | 1.50% | | Contracts (pre May 2005) | | 009 | 1.50% | |
| Hotel/Motel (Additional Tax) | | 001 | 2.00% | | Use Tax for entire single item over \$10,000 | | 003 | 1.50% | | GOODYEAR (F) | GY | | | MAR | GOODYEAR (F) | GY | | | MAR |
| Retail Tax for entire single item over \$5000 | | 004 | 1.00% | | Hotel/Motel (Additional Tax) | | 006 | 3.00% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Construction Contracting | | 005 | 4.00% | | Construction Contracting | | 005 | 4.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.50% | | Hotel/Motel (Additional Tax) | | 003 | 2.50% | |
| Contracts (pre Feb. 2005) | | 008 | 2.50% | | Contracts (post July 2004 and pre Oct. 2005) | | 008 | 3.00% | | Retail Tax for entire single item over \$5000 | | 004 | 1.20% | | Retail Tax for entire single item over \$5000 | | 004 | 1.20% | |
| BISBEE (F) | BB | | | COH | Contracts (pre Aug. 2004) | | 009 | 2.00% | | Restaurant/Bar | | 005 | 4.00% | | Restaurant/Bar | | 005 | 4.00% | |
| Privilege Tax | | 000 | 2.50% | | COTTONWOOD (F) | CW | | | YAV | Construction Contracting | | 006 | 3.50% | | Construction Contracting | | 006 | 3.50% | |
| Hotel/Motel (Additional Tax) | | 003 | 2.50% | | Privilege Tax | | 000 | 2.20% | | Contracts (pre Jan. 2005) | | 008 | 2.00% | | Contracts (pre Jan. 2005) | | 008 | 2.00% | |
| Contracts (pre Mar. 2001) | | 009 | 2.00% | | Utilities | | 001 | 1.00% | | Jet Fuel | | 009 | \$0.3/gal | | Jet Fuel | | 009 | \$0.3/gal | |
| BUCKEYE (F) | BE | | | MAR | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | GUADALUPE (F) | GU | | | MAR | GUADALUPE (F) | GU | | | MAR |
| Privilege Tax | | 000 | 2.00% | | Construction Contracting | | 015 | 3.20% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 3.00% | |
| Telecommunications | | 007 | 4.00% | | Contracts (pre Jan.-2006) | | 009 | 2.20% | | Restaurant/Bar | | 003 | 4.00% | | Restaurant/Bar | | 003 | 4.00% | |
| BULLHEAD CITY | BH | | | MOH | DEWEY-HUMBOLDT (F) | DH | | | YAV | Amusements | | 004 | 5.00% | | Amusements | | 004 | 5.00% | |
| Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | | Contracts (pre Aug. 2003) | | 009 | 2.00% | | Contracts (pre Aug. 2003) | | 009 | 2.00% | |
| Use Tax | | 002 | 2.00% | | Use Tax | | 002 | 2.00% | | HAYDEN (F) | HY | | | GLA | HAYDEN (F) | HY | | | GLA |
| Jet Fuel Use Tax | | 008 | \$0.3/gal | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 3.00% | |
| Jet Fuel | | 009 | \$0.3/gal | | Metalliferous Mining | | 005 | 0.10% | | Use Tax | | 002 | 3.00% | | Use Tax | | 002 | 3.00% | |
| CAMP VERDE | CE | | | YAV | DOUGLAS (F) | DL | | | COH | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.50% | | Metalliferous Mining | | 005 | 0.10% | | Metalliferous Mining | | 005 | 0.10% | |
| Use Tax | | 002 | 2.00% | | Retail Tax for entire single item over \$10,000 | | 003 | 1.50% | | Timbering and Other Extraction | | 009 | 0.10% | | Timbering and Other Extraction | | 009 | 0.10% | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Use Tax | | 002 | 2.50% | | Contracts (pre Mar. 2004) | | 008 | 1.00% | | Contracts (pre Mar. 2004) | | 008 | 1.00% | |
| Hotel/Motel | | 004 | 1.00% | | DUNCAN (F) | DC | | | GRN | HOLBROOK (F) | HB | | | NAV | HOLBROOK (F) | HB | | | NAV |
| Construction Contracting | | 005 | 3.00% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 3.00% | |
| Contracts (post Feb. 2000 and pre Jul. 2004) | | 008 | 2.00% | | Use Tax | | 002 | 3.00% | | Use Tax | | 002 | 3.00% | | Use Tax | | 002 | 3.00% | |
| Contracts (pre Mar. 2000) | | 009 | 1.00% | | EAGAR (F) | EG | | | APA | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| CAREFREE (F) | CA | | | MAR | Privilege Tax | | 000 | 3.00% | | For single item, Retail Tax on portion over \$1,000 | | 006 | 2.00% | | For single item, Retail Tax on portion over \$1,000 | | 006 | 2.00% | |
| Privilege Tax | | 000 | 3.00% | | Use Tax | | 002 | 3.00% | | For single item, Use Tax on portion over \$1,000 | | 008 | 2.00% | | For single item, Use Tax on portion over \$1,000 | | 008 | 2.00% | |
| Food Tax | | 001 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | HUACHUCA CITY | HC | | | COH | HUACHUCA CITY | HC | | | COH |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | For single item, Retail Tax on portion over \$1000 | | 004 | 2.00% | | Privilege Tax | | 000 | 1.50% | | Privilege Tax | | 000 | 1.50% | |
| Restaurant/Bar | | 004 | 3.00% | | For single item, Use Tax on portion over \$1000 | | 006 | 2.00% | | Contracts (pre Dec. 2001) | | 009 | 1.00% | | Contracts (pre Dec. 2001) | | 009 | 1.00% | |
| Construction Contracting | | 005 | 4.00% | | EL MIRAGE (F) | EM | | | MAR | JEROME | JO | | | YAV | JEROME | JO | | | YAV |
| Contracts (pre Apr. 2005) | | 009 | 2.00% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 3.00% | |
| CASA GRANDE (F) | CG | | | PNL | Hotel/Motel (Additional Tax) | | 001 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | |
| Privilege Tax (except Retail, Utilities/Telecom) | | 000 | 1.80% | | Use Tax | | 002 | 3.00% | | Use Tax | | 002 | 3.00% | | Use Tax | | 002 | 3.00% | |
| Utilities/Telecommunications | | 001 | 2.00% | | ELOY (F) | EL | | | PNL | Hotel/Motel (Additional Tax) | | 003 | 4.00% | | Hotel/Motel (Additional Tax) | | 003 | 4.00% | |
| Retail Sales | | 002 | 2.00% | | Privilege Tax | | 000 | 3.00% | | Contracts (pre July 2001) | | 004 | 2.00% | | Contracts (pre July 2001) | | 004 | 2.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 4.00% | | Construction Contracting | | 005 | 4.50% | | Construction Contracting | | 005 | 4.50% | |
| For single item, Retail Tax on portion over \$5000 | | 004 | 1.50% | | Contracts (post June 2001 and pre Oct. 2005) | | 008 | 3.00% | | Contracts (post June 2001 and pre Oct. 2005) | | 008 | 3.00% | | Contracts (post June 2001 and pre Oct. 2005) | | 008 | 3.00% | |
| CAVE CREEK (F) | CK | | | MAR | Restaurant/Bar | | 009 | 6.00% | | FLORENCE (F) | FL | | | PNL | FLORENCE (F) | FL | | | PNL |
| Privilege Tax | | 000 | 2.50% | | FLORENCE (F) | FL | | | PNL | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Utilities | | 001 | 3.00% | | Privilege Tax | | 000 | 2.00% | | Food | | 001 | 2.00% | | Food | | 001 | 2.00% | |
| Use Tax | | 002 | 2.50% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 4.00% | | FOUNTAIN HILLS (F) | FH | | | MAR | Use Tax | | 002 | 2.60% | | Use Tax | | 002 | 2.60% | |
| Construction Contracting | | 005 | 5.00% | | Privilege Tax | | 000 | 2.60% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | |
| Contracts (post Nov. 2000 and pre Oct. 6, 2005) | | 008 | 2.50% | | Use Tax | | 002 | 2.60% | | Residential Rental | | 004 | 1.60% | | Residential Rental | | 004 | 1.60% | |
| Contracts (pre Dec. 2000) | | 009 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Metalliferous Mining | | 005 | 0.10% | | Metalliferous Mining | | 005 | 0.10% | |
| CHINO VALLEY (F) | CV | | | YAV | Contracts (post Oct. 2000 and pre Apr. 2003) | | 008 | 1.60% | | Contracts (post Oct. 2000 and pre Apr. 2003) | | 008 | 1.60% | | Contracts (post Oct. 2000 and pre Apr. 2003) | | 008 | 1.60% | |
| Privilege Tax | | 000 | 3.00% | | Contracts (pre Nov. 2000) | | 009 | 1.20% | | Contracts (pre Nov. 2000) | | 009 | 1.20% | | Contracts (pre Nov. 2000) | | 009 | 1.20% | |
| Use Tax | | 002 | 3.00% | | FREDONIA (F) | FD | | | COC | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Privilege Tax | | 000 | 2.00% | | GILA BEND (F) | GI | | | MAR | GILA BEND (F) | GI | | | MAR |
| Jet Fuel | | 008 | \$0.15/gal | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 3.00% | |
| Jet Fuel Use Tax | | 009 | \$0.15/gal | | Residential Rental | | 004 | 1.60% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| Contracts (pre Sep. 2004) | | 007 | 2.00% | | Metalliferous Mining | | 005 | 0.10% | | Privilege Tax (preexist Jan. 2000) | | 009 | 2.50% | | Privilege Tax (preexist Jan. 2000) | | 009 | 2.50% | |
| CLARKDALE (F) | CD | | | YAV | Contracts (post Oct. 2000 and pre Apr. 2003) | | 008 | 1.60% | | For single item, Retail Tax on portion over \$1200 | | 004 | 1.00% | | For single item, Retail Tax on portion over \$1200 | | 004 | 1.00% | |
| Privilege Tax | | 000 | 2.25% | | Contracts (pre Nov. 2000) | | 009 | 1.20% | | Telecommunications | | 007 | 3.50% | | Telecommunications | | 007 | 3.50% | |
| Hotel/Motel (Additional Tax) | | 001 | 2.00% | | FREDONIA (F) | FD | | | COC | Telecom (preexist Jan. 2000) | | 008 | 3.00% | | Telecom (preexist Jan. 2000) | | 008 | 3.00% | |
| Construction Contracting | | 005 | 3.25% | | Privilege Tax | | 000 | 2.00% | | GILA BEND (F) | GI | | | MAR | GILA BEND (F) | GI | | | MAR |
| Contracts (pre Aug. 2004) | | 008 | 2.25% | | Use Tax | | 002 | 2.60% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 3.00% | |
| CLIFTON (F) | CF | | | GRN | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| Privilege Tax (effective March 1, 2006) | | 000 | 3.00% | | Residential Rental | | 004 | 1.60% | | Privilege Tax (preexist Jan. 2000) | | 009 | 2.50% | | | | | | |

| TABLE II | | PROGRAM CITIES | | | | | | PROGRAM CITIES | | | | | | 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 | CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY |
| MARANA | MA | | | PMA | QUARTZSITE | QZ | | | LAP | STAR VALLEY (F) | SY | | | GLA | STAR VALLEY (F) | SY | | | GLA |
| Privilege Tax | | 000 | 2.50% | | Privilege Tax | | 000 | 2.50% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Telecommunications Use Tax | | 001 | 4.50% | | Use Tax | | 002 | 2.50% | | Metalliferous Mining | | 005 | 0.10% | | Metalliferous Mining | | 005 | 0.10% | |
| Hotel/Motel (Additional Tax) | | 003 | 3.50% | | For single item, Retail Tax on portion over \$10,000 | | 004 | 1.00% | | SUPERIOR | SI | | | PNL | SUPERIOR | SI | | | PNL |
| Utilities | | 004 | 4.50% | | Metalliferous Mining | | 005 | 0.10% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Contracts (pre Oct. 2004) | | 006 | 2.00% | | For single item, Use Tax on portion over \$10,000 | | 006 | 1.00% | | For single item, Retail Tax on portion over \$500 | | 004 | 1.00% | | For single item, Retail Tax on portion over \$500 | | 004 | 1.00% | |
| Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004) | | 007 | 4.00% | | Restaurant and Bars | | 011 | 3.50% | | SURPRISE | SP | | | MAR | SURPRISE | SP | | | MAR |
| Construction Contracting | | 008 | 4.50% | | Construction Contracting | | 015 | 3.50% | | Privilege Tax | | 000 | 2.20% | | Privilege Tax | | 000 | 2.20% | |
| Construction Contracts (pre May 2001) | | 009 | 3.00% | | Contracts (pre Dec. 2005) | | 008 | 2.50% | | Hotel/Motel (Additional Tax) | | 001 | 1.00% | | Hotel/Motel (Additional Tax) | | 001 | 1.00% | |
| MARICOPA (F) | MP | | | PNL | Hotel/Motel | | 025 | 5.50% | | Restaurant/Bar | | 003 | 3.20% | | Restaurant/Bar | | 003 | 3.20% | |
| Privilege Tax | | 000 | 2.00% | | Manufactured Buildings | | 117 | 3.50% | | For single item, Retail Tax on portion over \$5,000 | | 004 | 1.20% | | Construction Contracting | | 005 | 3.70% | |
| Use Tax | | 002 | 2.00% | | QUEEN CREEK (F) | QC | | | MAR/PNL | Construction Contracting | | 008 | 2.20% | | Contracts (post March 2004 and pre July 2005) | | 008 | 2.20% | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Privilege Tax/Use Tax | | 000 | 2.00% | | Contracts (pre April 2004) | | 009 | 2.00% | | Contracts (pre April 2004) | | 009 | 2.00% | |
| Construction Contracting | | 004 | 3.50% | | Hotel/Motel (Additional Tax) | | 003 | 1.00% | | TAYLOR (F) | TL | | | NAV | TAYLOR (F) | TL | | | NAV |
| Metalliferous Mining | | 005 | 0.10% | | Construction Contracting | | 005 | 4.00% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Contracts (pre May 2005) | | 009 | 2.00% | | Contracts (post Feb. 2003 and pre Sep. 5, 2005) | | 008 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| MIAMI (F) | MM | | | GLA | Contracts (pre March 2003) | | 009 | 1.00% | | THATCHER (F) | TC | | | GRA | THATCHER (F) | TC | | | GRA |
| Privilege Tax | | 000 | 2.50% | | SAFFORD (F) | SF | | | GRA | Privilege Tax | | 000 | 2.50% | | Privilege Tax | | 000 | 2.50% | |
| Contracts (pre May 2003) | | 009 | 1.50% | | Use Tax | | 002 | 2.50% | | Food Tax (effective May 1, 2006) | | 001 | 1.50% | | Food Tax (effective May 1, 2006) | | 001 | 1.50% | |
| ORO VALLEY | OR | | | PMA | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | |
| Privilege Tax | | 000 | 2.00% | | Retail Tax for entire single item over \$5,000 | | 004 | 1.00% | | Retail Tax for entire single item over \$5,000 | | 004 | 1.00% | | Retail Tax for entire single item over \$5,000 | | 004 | 1.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 6.00% | | Use Tax for entire single item over \$5,000 | | 006 | 1.00% | | TOLLESON (F) | TN | | | MAR | TOLLESON (F) | TN | | | MAR |
| Construction Contracting | | 004 | 4.00% | | Contracts (pre Nov. 2005) | | 009 | 2.00% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Metalliferous Mining | | 005 | 0.10% | | SAHUARITA | SA | | | PMA | Hotel/Motel (Additional Tax) | | 001 | 2.00% | | Hotel/Motel (Additional Tax) | | 001 | 2.00% | |
| Contracts (pre May 2004) | | 008 | 2.00% | | Privilege Tax | | 000 | 2.00% | | TOMBSTONE | TS | | | COH | TOMBSTONE | TS | | | COH |
| PAGE (F) | PG | | | COC | Construction Contracting | | 002 | 4.00% | | Privilege Tax | | 000 | 2.50% | | Privilege Tax | | 000 | 2.50% | |
| Privilege Tax | | 000 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 001 | 3.00% | | Hotel/Motel (Additional Tax) | | 001 | 3.00% | |
| Hotel/Motel (Additional Tax) | | 001 | 3.00% | | Contracts (post Aug. 2000 and pre July 2005) | | 008 | 3.00% | | WELLTON (F) | WT | | | YMA | WELLTON (F) | WT | | | YMA |
| Use Tax | | 002 | 3.00% | | Contracts (pre Sept. 2000) | | 009 | 1.00% | | Privilege Tax | | 000 | 2.50% | | Privilege Tax | | 000 | 2.50% | |
| Restaurant/Bar | | 003 | 4.00% | | ST. JOHNS (F) | SJ | | | APA | WICKENBURG (F) | WB | | | MAR | WICKENBURG (F) | WB | | | MAR |
| For single item, Retail Tax on portion over \$3,000 | | 004 | 2.00% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 1.70% | | Privilege Tax | | 000 | 1.70% | |
| For single item, Use Tax on portion over \$3,000 | | 006 | 2.00% | | Use Tax | | 002 | 2.00% | | Retail Tax for entire single item over \$10,000 | | 004 | 1.19% | | Retail Tax for entire single item over \$10,000 | | 004 | 1.19% | |
| PARADISE VALLEY (F) | PV | | | MAR | Hotel/Motel (Additional Tax) | | 003 | 1.00% | | Contracts (pre Oct. 2003) | | 009 | 1.00% | | Contracts (pre Oct. 2003) | | 009 | 1.00% | |
| Privilege Tax | | 000 | 1.65% | | For single item, Retail Tax on portion over \$1,500 | | 004 | 1.00% | | WILLCOX (F) | WC | | | COH | WILLCOX (F) | WC | | | COH |
| Hotel/Motel (Additional Tax) | | 001 | 3.00% | | For single item, Use Tax on portion over \$1,500 | | 006 | 1.00% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 3.00% | |
| Use Tax | | 002 | 1.65% | | SAN LUIS (F) | SU | | | YMA | Hotel/Motel | | 003 | 7.00% | | Hotel/Motel | | 003 | 7.00% | |
| Contracts (post Dec. 1998 and pre Sep. 2004) | | 008 | 1.40% | | Privilege Tax | | 000 | 3.50% | | Retail Tax for entire single item over \$1,250 | | 004 | 2.00% | | Retail Tax for entire single item over \$1,250 | | 004 | 2.00% | |
| Contracts (pre Jan. 1999) | | 009 | 1.20% | | Use Tax | | 002 | 3.50% | | Contracts (pre Aug. 2002) | | 009 | 2.00% | | Contracts (pre Aug. 2002) | | 009 | 2.00% | |
| PARKER | PK | | | LAP | Contracts (pre Oct. 2004) | | 009 | 2.50% | | WILLIAMS (F) | WL | | | COC | WILLIAMS (F) | WL | | | COC |
| Privilege Tax | | 000 | 2.00% | | SEDONA | SE | | | YAV/COC | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 3.00% | |
| For single item, Retail Tax on portion over \$2,500 | | 001 | 1.00% | | Privilege Tax | | 000 | 3.00% | | Food Tax | | 002 | 2.00% | | Food Tax | | 002 | 2.00% | |
| Utilities | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 001 | 3.00% | | Hotel/Motel Tax (not in addition to WL) | | 003 | 4.50% | | Hotel/Motel Tax (not in addition to WL) | | 003 | 4.50% | |
| Hotel/Motel (Additional Tax) | | 004 | 3.00% | | Use Tax | | 002 | 3.00% | | Restaurant/Bar | | 009 | 4.50% | | Restaurant/Bar | | 009 | 4.50% | |
| PATAGONIA (F) | PA | | | STC | SHOW LOW (F) | SL | | | NAV | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 2.00% | | SIERRA VISTA (F) | SR | | | COH | SIERRA VISTA (F) | SR | | | COH |
| Food | | 001 | 2.50% | | Privilege Tax | | 000 | 1.50% | | Privilege Tax | | 000 | 1.50% | | Privilege Tax | | 000 | 1.50% | |
| Hotel/Motel (Additional tax) | | 003 | 3.00% | | Use Tax | | 002 | 1.60% | | Restaurant/Bar | | 003 | 2.60% | | Restaurant/Bar | | 003 | 2.60% | |
| Mining | | 005 | 0.10% | | Restaurant/Bar | | 003 | 2.60% | | Hotel/Motel | | 004 | 5.50% | | Hotel/Motel | | 004 | 5.50% | |
| PAYSON (F) | PS | | | GLA | Hotel/Motel | | 004 | 5.50% | | Retail Sales | | 005 | 1.60% | | Retail Sales | | 005 | 1.60% | |
| Privilege Tax | | 000 | 2.12% | | Retail Sales | | 005 | 1.60% | | Utilities/Telecommunications | | 008 | 2.00% | | Utilities/Telecommunications | | 008 | 2.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Utilities/Telecommunications | | 008 | 2.00% | | Jet Fuel | | 009 | \$0.02/gal | | Jet Fuel | | 009 | \$0.03/gal | |
| Contracts (pre Jan. 2005) | | 009 | 2.00% | | Jet Fuel | | 009 | \$0.02/gal | | WINKELMAN (F) | WM | | | GLA/PNL | WINKELMAN (F) | WM | | | GLA/PNL |
| PIMA (F) | PM | | | GRA | SNOWFLAKE (F) | SN | | | NAV | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | | Contracts (pre Dec. 2001) | | 008 | 2.50% | | Contracts (pre Dec. 2001) | | 008 | 2.50% | |
| Contracts (pre Nov. 2001) | | 009 | 1.00% | | Hotel/Motel (Additional Tax) | | 001 | 4.00% | | WINSLOW (F) | WS | | | NAV | WINSLOW (F) | WS | | | NAV |
| PINETOP-LAKESIDE (F) | PP | | | NAV | Restaurant/Bar | | 003 | 3.00% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 3.00% | |
| Privilege Tax | | 000 | 2.50% | | SOMERTON (F) | SO | | | YMA | For single item, Retail Tax on portion over \$1,000 | | 001 | 1.00% | | For single item, Retail Tax on portion over \$1,000 | | 001 | 1.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Privilege Tax | | 000 | 2.50% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| Restaurant/Bar (Additional Tax) | | 004 | 2.00% | | Use Tax | | 002 | 2.50% | | Jet Fuel | | 009 | \$0.03/gal | | Jet Fuel | | 009 | \$0.03/gal | |
| PRESCOTT VALLEY (F) | PL | | | YAV | SOUTH TUCSON (F) | ST | | | PMA | YOUNGTOWN | YT | | | MAR | YOUNGTOWN | YT | | | MAR |
| Privilege Tax | | 000 | 2.33% | | Privilege Tax | | 000 | 2.50% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Use Tax | | 002 | 2.33% | | Restaurant/Bar | | 009 | 3.50% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | |
| Hotel/Motel (Additional Tax) | | 003 | 2.33% | | SPRINGVILLE (F) | SV | | | APA | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 1.70% | |
| Contracts (pre Dec. 2002) | | 009 | 2.00% | | Privilege Tax | | 000 | 3.00% | | NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero. | | | | NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero. | | | | | |
| | | | | | Hotel/Motel (Additional Tax) | | 001 | 2.00% | | | | | | | | | | | |
| | | | | | For single item, Retail Tax on portion over \$1,000 | | 004 | 2.00% | | | | | | | | | | | |

TABLE III NON-PROGRAM CITIES

For information, call:

| | |
|------------------|----------------|
| Avondale | (623) 478-3200 |
| Chandler | (480) 782-2280 |
| Flagstaff | (928) 774-5281 |
| Glendale | (623) 930-3190 |
| Mesa | (480) 644-2316 |
| Nogales | (520) 287-6571 |
| Peoria | (623) 773-7160 |
| Phoenix | (602) 262-6785 |
| Prescott | (928) 777-1268 |
| Scottsdale | (480) 312-2400 |
| Tempe | (480) 350-2955 |
| Tucson | (520) 791-4566 |

TABLE IV COUNTY CODES

| 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 |

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.