

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 <sup>j</sup>	Santa Cruz	Yavapai	Yuma	All Other Counties	
002	Mining-Nonmetal	3.437%	3.828%	3.75%	3.75%	3.562%	3.281%	3.437%	3.75%	3.75%	3.593%	3.805%	3.437%	.031%
004	Utilities	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
005	Communications	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
006	Transporting	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
007	Private (Rail) Car	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
008	Pipeline	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
009	Publication	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
010	Job Printing	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
012	Amusement	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
015	Contracting-Prime <sup>a</sup>	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
017	Retail	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
019	Severance-Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%
023	Recreational Vehicle Surcharge <sup>f</sup>	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging <sup>b</sup>	6.05%	6.737%	6.60%	6.60%	7.27%	5.78%	6.05%	6.60%	6.60%	6.325%	6.698%	6.05%	.055%
026	Use Tax-Utilities	6.10%	5.725%	5.60%	6.10%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A
037	Contracting-Owner Builder	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
041	Municipal Water <sup>c</sup>	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax <sup>d</sup>	3.355¢	3.66¢	3.66¢	3.66¢	3.355¢	3.202¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax <sup>d</sup>	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A
053/055	Rental Car Surcharge <sup>e, h</sup>	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons <sup>d</sup>	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments <sup>i</sup>	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
153	Rental Car Surcharge-Stadium <sup>h</sup>	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A
911	911 Telecommunications <sup>g</sup>	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, contact Transaction Privilege Tax, 1600 West Monroe, Phoenix, AZ, 85007.
- b) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- d) Rate is cents per gallon.
- e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles.
- 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.
- j) Most Pinal County rates increase effective October 1, 2007. [Click here to see new rates.](#)

TABLE II		PROGRAM CITIES												
CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY
		CLASS	RATE				CLASS	RATE				CLASS	RATE	
<b>BENSON (F)</b> .....	<b>BS</b> .....			<b>COH</b>	<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>PNL</b>	<b>GILBERT (F)</b> .....	<b>GB</b> .....			<b>MAR</b>
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	1.50%	
Hotel/Motel (Additional Tax)		001	2.00%		Retail Tax for entire single item over \$10,000		001	1.50%		Hotel/Motel (Additional Tax)		003	3.00%	
Retail Tax for entire single item over \$5000		004	1.00%		Use Tax		002	3.00%		<b>GLOBE (F)</b> .....	<b>GL</b> .....			<b>GLA</b>
Construction Contracting		005	4.00%		Use Tax for entire single item over \$10,000		003	1.50%		Privilege Tax		000	2.00%	
Contracts (pre Feb. 2005)		008	2.50%		Hotel/Motel (Additional Tax)		006	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
<b>BISBEE (F)</b> .....	<b>BB</b> .....			<b>COH</b>	Construction Contracting		005	4.00%		Contracts (pre May 2005)		009	1.50%	
Privilege Tax		000	2.50%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		<b>GOODYEAR (F)</b> .....	<b>GY</b> .....			<b>MAR</b>
Hotel/Motel (Additional Tax)		003	2.50%		Contracts (pre Aug. 2004)		009	2.00%		Privilege Tax		000	2.00%	
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			<b>MAR</b>	<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			<b>YAV</b>	Hotel/Motel (Additional Tax)		003	2.50%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.20%		Retail Tax for entire single item over \$5000		004	1.20%	
Telecommunications		007	4.00%		Utilities		001	1.00%		Restaurant/Bar		005	4.00%	
Construction Contracting		015	3.00%		Hotel/Motel (Additional Tax)		003	2.00%		Construction Contracting		006	3.50%	
Contracts (pre Aug. 2006)		008	2.00%		Construction Contracting		015	3.20%		Jet Fuel		009	\$.03/gal	
<b>BULLHEAD CITY</b> .....	<b>BH</b> .....			<b>MOH</b>	Contracts (pre Jan. 2006)		009	2.20%		Contracts (pre Jan. 2005)		008	2.00%	
Privilege Tax		000	2.00%		<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			<b>YAV</b>	<b>GUADALUPE (F)</b> .....	<b>GU</b> .....			<b>MAR</b>
Use Tax		002	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	3.00%	
Jet Fuel Use Tax		008	\$.03/gal		Use Tax		002	2.00%		Restaurant/Bar		003	4.00%	
Jet Fuel		009	\$.03/gal		Hotel/Motel (Additional Tax)		003	2.00%		Amusements		004	5.00%	
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>YAV</b>	Metalliferous Mining		005	0.10%		Contracts (pre Aug. 2003)		009	2.00%	
Privilege Tax		000	2.00%		<b>DOUGLAS (F)</b> .....	<b>DL</b> .....			<b>COH</b>	<b>HAYDEN (F)</b> .....	<b>HY</b> .....			<b>GLA</b>
Use Tax		002	2.00%		Privilege Tax		000	2.50%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Retail Tax for entire single item over \$10,000		003	1.50%		Use Tax		002	3.00%	
Hotel/Motel		004	1.00%		Use Tax		002	2.50%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		005	3.00%		<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>	Metalliferous Mining		005	0.10%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Privilege Tax		000	2.00%		Timbering and Other Extraction		009	0.10%	
Contracts (pre Mar. 2000)		009	1.00%		<b>EAGAR (F)</b> .....	<b>EG</b> .....			<b>APA</b>	Contracts (pre Mar. 2004)		008	1.00%	
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>MAR</b>	Privilege Tax		000	3.00%		<b>HOLBROOK (F)</b> .....	<b>HB</b> .....			<b>NAV</b>
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Privilege Tax		000	3.00%	
Food Tax		001	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar		004	3.00%		For single item, Use Tax on portion over \$1000		006	2.00%		For single item, Retail Tax on portion over \$1,000		006	2.00%	
Construction Contracting		005	4.00%		<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>	For single item, Use Tax on portion over \$1,000		008	2.00%	
Contracts (pre Apr. 2005)		009	2.00%		Privilege Tax		000	3.00%		<b>HUACHUCA CITY</b> .....	<b>HC</b> .....			<b>COH</b>
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			<b>PNL</b>	Hotel/Motel (Additional Tax)		001	2.00%		Privilege Tax		000	1.50%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Use Tax		002	3.00%		Contracts (pre Dec. 2001)		009	1.00%	
Utilities/Telecommunications		001	2.00%		<b>ELOY (F)</b> .....	<b>EL</b> .....			<b>PNL</b>	<b>JEROME</b> .....	<b>JO</b> .....			<b>YAV</b>
Retail Sales		002	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	4.00%		<b>KEARNY</b> .....	<b>KN</b> .....			<b>PNL</b>
For single item, Retail Tax on portion over \$5000		004	1.50%		Construction Contracting		005	4.50%		Privilege Tax		000	2.50%	
Construction Contracting		015	4.00%		Restaurant/Bar		009	6.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Contracts (pre Aug. 2006)		009	1.80%		Contracts (pre July 2001)		004	2.00%		Construction Contracting		015	3.50%	
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>MAR</b>	Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Contracts (pre Oct. 2006)		009	2.00%	
Privilege Tax		000	2.50%		For single item, Retail Tax on portion over \$6,000		006	1.50%		<b>KINGMAN</b> .....	<b>KM</b> .....			<b>MOH</b>
Utilities		001	3.00%		<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>	Privilege Tax		000	2.00%	
Use Tax		002	2.50%		Privilege Tax		000	2.00%		Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	4.00%		Food		001	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		005	5.00%		Hotel/Motel (Additional Tax)		003	2.00%		<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....			<b>MOH</b>
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Construction Contracting		015	4.00%		Privilege Tax		000	2.00%	
Contracts (pre Dec. 2000)		009	2.00%		Contracts (pre Mar. 2006)		009	2.00%		Use Tax		002	2.00%	
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			<b>YAV</b>	<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			<b>MAR</b>	Restaurant/Bar (Additional Tax)		003	1.00%	
Privilege Tax		000	3.00%		Privilege Tax		000	2.60%		Jet Fuel		007	\$.03/gal	
Use Tax		002	3.00%		Use Tax		002	2.60%		Jet Fuel Use Tax		008	\$.03/gal	
Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....			<b>MAR</b>
Jet Fuel		008	\$.015/gal		Residential Rental		004	1.60%		Privilege Tax		000	2.00%	
Jet Fuel Use Tax		009	\$.015/gal		Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax)		001	1.00%	
Contracts (pre Sep. 2004)		007	2.00%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		Use Tax		002	2.00%	
<b>CLARKDALE (F)</b> .....	<b>CD</b> .....			<b>YAV</b>	Contracts (pre Nov. 2000)		009	1.20%		Construction Contracting		015	4.00%	
Privilege Tax		000	2.25%		<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>	Contracts (pre June 17, 2006)		008	2.00%	
Hotel/Motel (Additional Tax)		001	2.00%		Privilege Tax		000	4.00%		<b>MAMMOTH</b> .....	<b>MH</b> .....			<b>PNL</b>
Construction Contracting		005	3.25%		Use Tax		002	4.00%		Privilege Tax		000	2.00%	
Contracts (pre Aug. 2004)		008	2.25%		Contracts (pre Apr. 2007)		009	2.00%		Use Tax		002	2.00%	
<b>CLIFTON (F)</b> .....	<b>CF</b> .....			<b>GRN</b>	<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>					
Privilege Tax		000	3.00%		Privilege Tax		000	3.00%						
For single item, Retail Tax on portion over \$9999		004	2.00%		Hotel/Motel (Additional Tax)		003	2.00%						
Contracts (pre Mar. 2006)		009	2.00%		Telecommunications		007	3.50%						
<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>MOH</b>	Telecom (preexist Jan. 2000)		008	3.00%						
Privilege Tax		000	2.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%						
Use Tax		002	2.00%											
Hotel/Motel (Additional Tax)		003	2.00%											

(F) These cities tax food sales.

TABLE II					PROGRAM CITIES												
CITY / TOWN NAME		REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME		REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME		REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>MARANA</b> ..... <b>MA</b> ..... <b>PMA</b>					<b>PRESCOTT VALLEY (F)</b> ..... <b>PL</b> ..... <b>YAV</b>					<b>SOUTH TUCSON (F)</b> ..... <b>ST</b> ..... <b>PMA</b>							
Privilege Tax			000	2.00%		Privilege Tax			000	2.33%		Privilege Tax			000	2.50%	
Telecommunications			001	4.00%		Use Tax			002	2.33%		Restaurant/Bar			009	3.50%	
Use Tax			002	2.00%		Hotel/Motel (Additional Tax)			003	2.33%		<b>SPRINGERVILLE (F)</b> ..... <b>SV</b> ..... <b>APA</b>					
Hotel/Motel (Additional Tax)			003	3.00%		Contracts (pre Dec. 2002)			009	2.00%		Privilege Tax			000	3.00%	
Utilities			004	4.00%		<b>QUARTZSITE</b> ..... <b>QZ</b> ..... <b>LAP</b>					Hotel/Motel (Additional Tax)			001	2.00%		
Construction Contracting			008	4.00%		Privilege Tax			000	2.50%		For single item, Retail Tax on portion over \$1,000			004	2.00%	
Contracts (pre Oct. 2004)			006	2.00%		Use Tax			002	2.50%		<b>STAR VALLEY (F)</b> ..... <b>SY</b> ..... <b>GLA</b>					
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)			007	4.00%		For single item, Retail Tax on portion over \$10,000			004	1.00%		Privilege Tax			000	2.00%	
Construction Contracts (pre May 2001)			009	3.00%		Metaliferous Mining			005	0.10%		Metaliferous Mining			005	0.10%	
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)			010	4.50%		For single item, Use Tax on portion over \$10,000			006	1.00%		<b>SUPERIOR</b> ..... <b>SI</b> ..... <b>PNL</b>					
<b>MARICOPA (F)</b> ..... <b>MP</b> ..... <b>PNL</b>					<b>QUEEN CREEK (F)</b> ..... <b>QC</b> ..... <b>MAR/PNL</b>					<b>SURPRISE</b> ..... <b>SP</b> ..... <b>MAR</b>							
Privilege Tax			000	2.00%		Privilege Tax/Use Tax			000	2.00%		Privilege Tax			000	2.20%	
Use Tax			002	2.00%		Hotel/Motel (Additional Tax)			003	1.00%		Hotel/Motel (Additional Tax)			001	1.00%	
Hotel/Motel (Additional Tax)			003	2.00%		Construction Contracting			005	4.00%		Restaurant/Bar			003	3.20%	
Construction Contracting			004	3.50%		Contracts (post Feb. 2003 and pre Sep. 5, 2005)			008	2.00%		Construction Contracting			005	3.70%	
Metaliferous Mining			005	0.10%		Contracts (pre March 2003)			009	1.00%		Contracts (post March 2004 and pre July 2005)			008	2.20%	
Contracts (pre May 2005)			009	2.00%		<b>SAFFORD (F)</b> ..... <b>SF</b> ..... <b>GRA</b>					Contracts (pre April 2004)			009	2.00%		
<b>MIAMI (F)</b> ..... <b>MM</b> ..... <b>GLA</b>					<b>SAHUARITA</b> ..... <b>SA</b> ..... <b>PMA</b>					<b>TAYLOR (F)</b> ..... <b>TL</b> ..... <b>NAV</b>							
Privilege Tax			000	2.50%		Privilege Tax			000	2.50%		Privilege Tax			000	2.00%	
Contracts (pre May 2003)			009	1.50%		Use Tax			002	2.50%		Hotel/Motel (Additional Tax)			003	2.00%	
<b>ORO VALLEY</b> ..... <b>OR</b> ..... <b>PMA</b>					<b>ST. JOHNS (F)</b> ..... <b>SJ</b> ..... <b>APA</b>					<b>THATCHER (F)</b> ..... <b>TC</b> ..... <b>GRA</b>							
Privilege Tax			000	2.00%		Privilege Tax			000	2.00%		Privilege Tax			000	2.00%	
Hotel/Motel (Additional Tax)			003	6.00%		Use Tax			002	2.50%		Food Tax			001	1.50%	
Construction Contracting			004	4.00%		Hotel/Motel (Additional Tax)			003	5.00%		Hotel/Motel (Additional Tax)			003	3.00%	
Contracts (pre May 2004)			008	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%	
Utilities			005	2.00%		Use Tax for entire single item over \$5,000			006	1.00%		Construction Contracting			015	3.50%	
<b>PAGE (F)</b> ..... <b>PG</b> ..... <b>COC</b>					<b>SAN LUIS (F)</b> ..... <b>SU</b> ..... <b>YMA</b>					<b>TOLLESON (F)</b> ..... <b>TN</b> ..... <b>MAR</b>							
Privilege Tax			000	3.00%		Privilege Tax			000	2.00%		Privilege Tax			000	2.00%	
Hotel/Motel (Additional Tax)			001	3.00%		Construction Contracting			002	4.00%		Hotel/Motel (Additional Tax)			001	2.00%	
Use Tax			002	3.00%		Hotel/Motel (Additional Tax)			003	2.00%		<b>TOMBSTONE</b> ..... <b>TS</b> ..... <b>COH</b>					
Restaurant/Bar			003	4.00%		Contracts (post Aug. 2000 and pre July 2005)			008	3.00%		Privilege Tax			000	2.50%	
For single item, Retail Tax on portion over \$3,000			004	2.00%		Contracts (pre Sept. 2000)			009	1.00%		Hotel/Motel (Additional Tax)			001	3.00%	
For single item, Use Tax on portion over \$3,000			006	2.00%		<b>SEDONA</b> ..... <b>SE</b> ..... <b>YAV/COC</b>					<b>WELLTON (F)</b> ..... <b>WT</b> ..... <b>YMA</b>						
<b>PARADISE VALLEY (F)</b> ..... <b>PV</b> ..... <b>MAR</b>					<b>SHOW LOW (F)</b> ..... <b>SL</b> ..... <b>NAV</b>					<b>WICKENBURG (F)</b> ..... <b>WB</b> ..... <b>MAR</b>							
Privilege Tax			000	1.65%		Privilege Tax			000	2.00%		Privilege Tax			000	1.70%	
Hotel/Motel (Additional Tax)			001	3.00%		Use Tax			002	2.00%		Hotel/Motel (Additional Tax)			003	2.50%	
Use Tax			002	1.65%		Hotel/Motel (Additional Tax)			003	1.00%		Hotel/Motel (Additional Tax)			003	3.50%	
Contracts (post Dec. 1998 and pre Sep. 2004)			008	1.40%		For single item, Retail Tax on portion over \$1,500			004	1.00%		Retail Tax for entire single item over \$10,000			004	1.19%	
Contracts (pre Jan. 1999)			009	1.20%		For single item, Use Tax on portion over \$1,500			006	1.00%		Restaurant and Bars			011	5.20%	
<b>PARKER</b> ..... <b>PK</b> ..... <b>LAP</b>					<b>SAN JUAN (F)</b> ..... <b>SJ</b> ..... <b>COH</b>					<b>WILLCOX (F)</b> ..... <b>WC</b> ..... <b>COH</b>							
Privilege Tax			000	2.00%		Privilege Tax			000	3.50%		Privilege Tax			000	3.00%	
For single item, Retail Tax on portion over \$2,500			001	1.00%		Use Tax			002	3.50%		Hotel/Motel			003	7.00%	
Utilities			003	3.00%		Contracts (pre Oct. 2004)			009	2.50%		Retail Tax for entire single item over \$1,250			004	2.00%	
Hotel/Motel (Additional Tax)			004	3.00%		<b>SEDONA</b> ..... <b>SE</b> ..... <b>YAV/COC</b>					Contracts (pre Aug. 2002)			009	2.00%		
<b>PATAGONIA (F)</b> ..... <b>PA</b> ..... <b>STC</b>					<b>SIERRA VISTA (F)</b> ..... <b>SR</b> ..... <b>COH</b>					<b>WILLIAMS (F)</b> ..... <b>WL</b> ..... <b>COC</b>							
Privilege Tax			000	3.00%		Privilege Tax			000	1.75%		Privilege Tax			000	3.00%	
Food			001	2.50%		Use Tax			002	1.75%		Food Tax			002	2.00%	
Hotel/Motel (Additional tax)			003	3.00%		Restaurant/Bar			003	2.60%		Hotel/Motel Tax (not in addition to WL)			003	4.50%	
Mining			005	0.10%		Hotel/Motel			004	5.50%		Restaurant/Bar			009	4.50%	
<b>PAYSON (F)</b> ..... <b>PS</b> ..... <b>GLA</b>					<b>SNOWFLAKE (F)</b> ..... <b>SN</b> ..... <b>NAV</b>					<b>WINKELMAN (F)</b> ..... <b>WM</b> ..... <b>GLA/PNL</b>							
Privilege Tax			000	2.12%		Privilege Tax			000	2.00%		Privilege Tax			000	3.50%	
Hotel/Motel (Additional Tax)			003	3.00%		Use Tax			002	1.75%		Contracts (pre Dec. 2001)			008	2.50%	
Contracts (pre Jan. 2005)			009	2.00%		Hotel/Motel			004	5.50%		<b>WINSLOW (F)</b> ..... <b>WS</b> ..... <b>NAV</b>					
<b>PIMA (F)</b> ..... <b>PM</b> ..... <b>GRA</b>					<b>SOMERTON (F)</b> ..... <b>SO</b> ..... <b>YMA</b>					<b>WINKELMAN (F)</b> ..... <b>WM</b> ..... <b>GLA/PNL</b>							
Privilege Tax			000	2.00%		Privilege Tax			000	2.50%		Privilege Tax			000	3.00%	
Construction Contracting			015	3.00%		Use Tax			002	2.50%		For single item, Retail Tax on portion over \$1,000			001	1.00%	
Contracts (pre Jun. 2007 and post Oct. 2001)			008	2.00%		Restaurant/Bar			003	3.00%		Hotel/Motel (Additional Tax)			003	2.00%	
Contracts (pre Nov. 2001)			009	1.00%		Hotel/Motel			004	5.50%		Jet Fuel			009	\$.03/	
<b>PINETOP-LAKESIDE (F)</b> ..... <b>PP</b> ..... <b>NAV</b>					<b>STARBUCK (F)</b> ..... <b>ST</b> ..... <b>YAV</b>					<b>WINKELMAN (F)</b> ..... <b>WM</b> ..... <b>GLA/PNL</b>							
Privilege Tax			000	2.50%		Privilege Tax			000	2.00%		Privilege Tax			000	3.00%	
Hotel/Motel (Additional Tax)			003	3.00%		Hotel/Motel (Additional Tax)			001	4.00%		Hotel/Motel (Additional Tax)			003	2.00%	
Restaurant/Bar (Additional Tax)			004	2.00%		Restaurant/Bar			003	3.00%		Jet Fuel			009	\$.03/	
For single item, Retail Tax on portion over \$5,000			005	1.50%		Use Tax			002	2.50%							

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES		
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>YOUNGTOWN (F)</b>	YT			MAR
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>	YM			YMA
Privilege Tax		000	1.70%	

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

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

TABLE III		NON-PROGRAM CITIES	
<i>For information, call:</i>			
Apache Junction	(480)	982-8002	
Avondale	(623)	478-3200	
Chandler	(480)	782-2280	
Flagstaff	(928)	779-7614	
Glendale	(623)	930-3190	
Mesa	(480)	644-2316	
Nogales	(520)	287-6571	
Peoria	(623)	773-7160	
Phoenix	(602)	262-6785	
Prescott	(928)	777-1268	
Scottsdale	(480)	312-2400	
Tempe	(480)	350-2955	
Tucson	(520)	791-4566	

TABLE IV		COUNTY CODES	
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		

**For information, call the Arizona Department of Revenue:**  
 Business/Withholding Tax: (602) 255-2060 • Statewide Toll-Free: (800) 634-6494 • Or visit our web site at [www.azdor.gov](http://www.azdor.gov).