

The following tables contain the rates for Transaction Privilege and other taxes imposed by the State of Arizona, the counties, and most Arizona cities:

- **Table I** provides the tax rates which **combine** the state's transaction privilege tax rate and the county excise tax rate. Table I also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- **Table II** contains a list of all the city privilege tax rates and city codes for **program** cities. The Arizona Department of Revenue collects these taxes for program cities.
- **Table III** contains a list of **non-program cities** and their telephone numbers. **These cities collect their own taxes.** Sales in these cities must be reported directly to the applicable city.
- **Table IV** contains **county identification codes** and **Special District Codes** which must be used on the tax return (Form TPT-1) in the column marked Region Code.
- **Table V** contains special **region codes** to be used on the tax return (Form TPT-1) in the column marked Region Code by businesses that operate on Indian Reservations.

TABLE I		TAX RATES FOR SALES IN THESE COUNTIES												Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Santa Cruz	Yavapai	Yuma	All Other Counties	
002	Mining-Nonmetal	3.437%	3.828%	3.75%	3.75%	3.562%	3.281%	3.437%	3.805%	3.75%	3.593%	3.805%	3.437%	.031%
004	Utilities	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
005	Communications	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
006	Transporting	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
007	Private (Rail) Car	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
008	Pipeline	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
009	Publication	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
010	Job Printing	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
012	Amusement	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
015	Contracting-Prime ^a	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
017	Retail	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
019	Severance-Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%
023	Recreational Vehicle Surcharge ^f	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging ^b	6.05%	6.737%	6.60%	6.60%	7.27%	5.78%	6.05%	6.698%	6.60%	6.325%	6.698%	6.05%	.055%
026	Use Tax-Utilities	6.10%	5.725%	5.60%	6.10%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A
037	Contracting-Owner Builder	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
041	Municipal Water ^c	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax ^d	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 ^d	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 ^{e, h}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^d	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments ⁱ	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 ^h	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, contact Transaction Privilege Tax, 1600 West Monroe, Phoenix, AZ, 85007.
- b) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- d) Rate is cents per gallon.
- e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles. (Pima County only)
- g) Monthly rate per activated service.
- h) The Maricopa County rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- i) For use by direct pay permit holders only.

TABLE II		PROGRAM CITIES		
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
TAYLOR (F)	TL			NAV
Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
THATCHER (F)	TC			GRA
Privilege Tax		000	2.00%	
Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%	
Retail Tax for entire single item over \$5,000		004	1.00%	
Contracts (pre Dec. 2006)		009	2.00%	
Rental of Real Property		013	2.00%	
Construction Contracting		015	3.50%	
TOLLESON (F)	TN			MAR
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	2.00%	
For single item, Retail Tax on portion over \$5,000		004	2.00%	
Contracts (pre Oct. 2007)		009	2.00%	
TOMBSTONE	TS			COH
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	3.00%	
WELLTON (F)	WT			YMA
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		003	2.50%	
WICKENBURG (F)	WB			MAR
Privilege Tax		000	2.20%	
Retail Tax for entire single item over \$10,000		004	1.19%	
Telecommunications		005	3.00%	
Rental Occupancy		006	1.70%	
Contracts (pre Oct. 2003)		009	1.00%	
Restaurant and Bars		011	2.20%	
Rental of Real Property		013	1.70%	
WILLCOX (F)	WC			COH
Privilege Tax		000	3.00%	
Hotel/Motel		003	7.00%	
Retail Tax for entire single item over \$1,250		004	2.00%	
Contracts (pre Aug. 2002)		009	2.00%	
WILLIAMS (F)	WL			COC
Privilege Tax		000	3.00%	
Food Tax		002	2.00%	
Hotel/Motel Tax (not in addition to WL)		003	4.50%	
Restaurant/Bar		009	4.50%	
WINKELMAN (F)	WM			GLA/PNL
Privilege Tax		000	3.50%	
Contracts (pre Dec. 2001)		008	2.50%	
WINSLOW (F)	WS			NAV
Privilege Tax		000	3.00%	
For single item, Retail Tax on portion over \$1,000		001	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar (Additional Tax)		004	2.00%	
Jet Fuel		009	\$.03	
YOUNGTOWN (F)	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%	
YUMA (F)	YM			YMA
Privilege Tax		000	1.70%	

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

TABLE III	NON-PROGRAM CITIES
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For information, call:

Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
Bullhead City.....	(928) 763-9400, Ext. 317
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 – 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..... www.azdor.gov