

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 1** provides the tax rates which **combine** the state's transaction privilege tax rate and the county excise tax rate. Table 1 also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- **Table 2** 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 3** 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 4** 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 5** 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.

Coconino County changes the tax rate effective 10/1/2014

TABLE 1		TAX RATES FOR SALES IN THESE COUNTIES												Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES <sup>a</sup>	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Santa Cruz	Yavapai	Yuma	All Other Counties	
002	Mining–Nonmetal	3.437%	3.75%	3.75%	4.375%	3.562%	3.281%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.031%
004	Utilities	6.10%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
005	Communications	6.10%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
006	Transporting	6.10%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
007	Private (Rail) Car	6.10%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
008	Pipeline	6.10%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
009	Publication	6.10%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
010	Job Printing	6.10%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
012	Amusement	6.10%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
013	Commercial Lease	0	0	0.5%	0	0.5%	0	0.5%	0.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
015	Contracting–Prime	6.10%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
017	Retail	6.10%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	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%	6.60%	6.60%	7.7%	7.27%	5.78%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%
026	Use Tax–Utilities	6.10%	5.60%	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%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	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¢	4.27¢	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
912	E911 Prepaid Wireless <sup>j</sup>	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at [www.azdor.gov](http://www.azdor.gov).
- b) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- d) Rate is cents per gallon.
- e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles. (Pima County only)
- g) Monthly rate per activated service.
- h) The Maricopa County rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- i) For use by direct pay permit holders only.
- j) Prepaid wireless telecommunications retailers.

TABLE 2					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>BENSON (F)</b> .....	<b>BS</b>			<b>COH</b>	<b>CHINO VALLEY (F)</b> .....	<b>CV</b>			<b>YAV</b>	<b>EAGAR (F)</b> .....	<b>EG</b>			<b>APA</b>
Privilege Tax		000	2.50%		Privilege Tax		000	4.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Metalliferous Mining		001	0.10%		Use Tax		002	3.00%	
Retail Tax for entire single item over \$5000		004	1.00%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
Construction Contracting		005	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		For single item, Retail Tax on portion over \$1000		004	2.00%	
<del>Construction Contracts (pre-Feb. 2005)</del>		<del>008</del>	<del>2.50%**</del>		<del>Privilege Tax Contracts (pre-June 2013)</del>		<del>006</del>	<del>3.00%**</del>		For single item, Use Tax on portion over \$1000		006	2.00%	
<b>BISBEE (F)</b> .....	<b>BB</b>			<b>COH</b>	<b>CLARKDALE (F)</b> .....	<b>CD</b>			<b>YAV</b>	<b>EL MIRAGE (F)</b> .....	<b>EM</b>			<b>MAR</b>
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%		Jet Fuel		008	\$ .015/gal		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%	
<b>BUCKEYE (F)</b> .....	<b>BE</b>			<b>MAR</b>	Jet Fuel Use Tax		009	\$ .015/gal		Use Tax		002	3.00%	
Privilege Tax		000	3.00%		<del>Contracts (pre-Sep. 2004)</del>		<del>007</del>	<del>2.00%**</del>		<b>ELOY</b> .....	<b>EL</b>			<b>PNL</b>
Retail Tax for entire single item over \$1,999.99		001	1.10%		Rental of Real Property		013	3.00%		Privilege Tax		000	3.00%	
Rental Occupancy		006	2.00%		<b>CLARKDALE (F)</b> .....	<b>CD</b>			<b>YAV</b>	Use Tax		002	3.00%	
Telecommunications		007	4.00%		Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%	
Rental of Real Property		013	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Construction Contracting		005	4.50%	
Construction Contracting		015	3.00%		Metalliferous Mining		003	0.10%		Restaurant/Bar		009	6.00%	
<del>Contracts (pre-Aug. 2006)</del>		<del>008</del>	<del>2.00%**</del>		Contracts (pre-Jun. 2009)		005	3.25%		<del>Contracts (pre-July 2001)</del>		<del>004</del>	<del>2.00%**</del>	
<b>CAMP VERDE</b> .....	<b>CE</b>			<b>YAV</b>	Construction Contracting		006	4.00%		<del>Contracts (pre-Oct. 2005)</del>		<del>008</del>	<del>3.00%**</del>	
Privilege Tax		000	3.00%		<del>Construction Contracts (pre-Aug. 2004)</del>		<del>008</del>	<del>2.25%**</del>		For single item, Retail Tax on portion over \$6,000		006	1.50%	
Use Tax		002	2.00%		<b>CLIFTON (F)</b> .....	<b>CF</b>			<b>GRN</b>	Note: Food for Home Consumption is taxed at zero				
Hotel/Motel (Additional Tax) <sup>(B)</sup>		003	3.00%		Privilege Tax		000	3.00%		<b>FLORENCE (F)</b> .....	<b>FL</b>			<b>PNL</b>
Hotel/Motel		004	3.00%		For single item, Retail Tax on portion over \$9999		004	2.00%		Privilege Tax		000	2.00%	
Construction Contracting		005	3.00%		<del>Contracts (pre-Mar. 2006)</del>		<del>009</del>	<del>2.00%**</del>		Food for Home Consumption Tax		001	2.00%	
<del>Construction Contracts (pre-Jul. 2004)</del>		<del>008</del>	<del>2.00%**</del>		<b>COLORADO CITY</b> .....	<b>CC</b>			<b>MOH</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
<del>Privilege Contracts (pre-August 2012)</del>		<del>007</del>	<del>2.00%**</del>		Privilege Tax		000	2.00%		Construction Contracting		015	4.00%	
<del>Privilege Contracts (pre-Mar. 2000)</del>		<del>009</del>	<del>1.00%**</del>		Use Tax		002	2.00%		<del>Contracts (pre-Mar. 2006)</del>		<del>009</del>	<del>2.00%**</del>	
Rental of Real Property		013	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Use Tax		029	3.00%	
<b>CAREFREE (F)</b> .....	<b>CA</b>			<b>MAR</b>	<b>COOLIDGE (F)</b> .....	<b>CL</b>			<b>PNL</b>	<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b>			<b>MAR</b>
Privilege Tax		000	3.00%		Privilege Tax		000	3.00%		Privilege Tax		000	2.60%	
Food for Home Consumption Tax		001	2.00%		Retail Tax for entire single item over \$10,000		001	1.50%		Use Tax		002	2.60%	
Use Tax		002	3.00%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax)(pre Oct. 2010) <sup>(A)</sup>		003	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Use Tax for entire single item over \$10,000		003	1.50%		Residential Rental		004	1.60%	
Restaurant/Bar		004	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		006	3.00%		Metalliferous Mining		005	0.10%	
Construction Contracting		005	4.00%		Construction Contracting		005	4.00%		<del>Contracts (pre-Apr. 2003)</del>		<del>008</del>	<del>1.60%**</del>	
<del>Contracts (pre-Apr. 2005)</del>		<del>009</del>	<del>2.00%**</del>		<del>Contracts (pre-Oct. 2005)</del>		<del>008</del>	<del>3.00%**</del>		<del>Contracts (pre-Nov. 2000)</del>		<del>009</del>	<del>1.20%**</del>	
<b>CASA GRANDE (F)</b> .....	<b>CG</b>			<b>PNL</b>	<del>Contracts (pre-Aug. 2004)</del>		<del>009</del>	<del>2.00%**</del>		Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	4.00%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		<b>COTTONWOOD (F)</b> .....	<b>CW</b>			<b>YAV</b>	<b>FREDONIA (F)</b> .....	<b>FD</b>			<b>COC</b>
Utilities/Telecommunications		001	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	4.00%	
Retail Sales		002	2.00%		Utilities		001	1.00%		Use Tax		002	4.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<del>Contracts (pre-Mar. 2007)</del>		<del>009</del>	<del>2.00%**</del>	
For single item, Retail Tax on portion over \$5000		004	1.50%		Construction Contracting		015	4.00%		<b>GILA BEND (F)</b> .....	<b>GI</b>			<b>MAR</b>
Construction Contracting		015	4.00%		Construction Contracts (pre-Nov. 2008)		008	3.20%		Privilege Tax		000	3.00%	
<del>Contracts (pre-Aug. 2006)</del>		<del>009</del>	<del>1.80%**</del>		<del>Contracts (pre-Nov. 2008)</del>		<del>007</del>	<del>2.20%**</del>		Use Tax (monthly gross receipts less than \$500,000)		002	1.50%	
<b>CAVE CREEK (F)</b> .....	<b>CK</b>			<b>MAR</b>	<del>Contracts (pre-Jan. 2006)</del>		<del>009</del>	<del>2.20%**</del>		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Privilege Tax		000	3.00%		<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b>			<b>YAV</b>	Jet Fuel		005	\$ .03/gal	
Utilities		001	3.00%		Privilege Tax		000	2.00%		Telecommunications		007	3.50%	
Use Tax		002	3.00%		Use Tax		002	2.00%		<del>Telecom (preexist Jan. 2000)</del>		<del>008</del>	<del>3.00%**</del>	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		<del>Privilege Tax (preexist Jan. 2000)</del>		<del>009</del>	<del>2.50%**</del>	
Construction Contracting		005	5.00%		Metalliferous Mining		005	0.10%		Use Tax (monthly gross receipts \$500,001 and above)		029	0.30%	
<del>Contracts (pre-Oct. 6, 2005)</del>		<del>008</del>	<del>2.50%**</del>		<del>Construction Contracting (pre-Jun. 2010)</del>		<del>015</del>	<del>1.00%**</del>		<b>GILBERT (F)</b> .....	<b>GB</b>			<b>MAR</b>
<del>Contracts (pre-Dec. 2000)</del>		<del>009</del>	<del>2.00%**</del>		<b>DUNCAN (F)</b> .....	<b>DC</b>			<b>GRN</b>	Privilege Tax		000	1.50%	
					Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
					Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<b>GLOBE (F)</b> .....	<b>GL</b>			<b>GLA</b>

NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.

(F) These cities tax food for home consumption

(A) "Additional Tax" means in addition to Privilege Tax

(B) "Additional Tax" means in addition to Hotel/Motel

(C) "Additional Tax" means in addition to Commercial Lease

**\*\* All Pre-existing Tax Rates have been eliminated  
Contact Taxpayers Assistance at 602.255.2060 with any questions\*\***

**For more information go to  
<http://modelcitytaxcode.az.gov/changes/changes.htm>**

TABLE 2					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>GOODYEAR (F)</b> .....GY.....MAR					<b>LAKE HAVASU CITY</b> .....LH.....MOH					<b>PARADISE VALLEY (F)</b> .....PV.....MAR				
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
Food for Home Consumption Tax		001	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	3.00%		<del>Privilege Tax Contracts (pre Aug-2011)</del>		<del>007</del>	<del>1.65%**</del>	
<del>Food for Home Consumption Contracts (pre Jan-2012)</del>		<del>010</del>	<del>2.50%**</del>		Use Tax		002	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	3.40%	
Use Tax		002	2.50%		Restaurant/Bar (Additional Tax) <sup>(A)</sup>		003	1.00%		<del>Hotel/Motel (Additional Tax)<sup>(A)</sup> (pre Aug-2010)</del>		<del>001</del>	<del>3.00%**</del>	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%		Jet Fuel		007	\$ .03/gal		Use Tax		002	2.50%	
Retail Tax for entire single item over \$5000		004	1.20%		Jet Fuel Use Tax		008	\$ .03/gal		<del>Use Tax Contracts (pre Aug-2011)</del>		<del>006</del>	<del>1.65%**</del>	
Restaurant/Bar		005	4.00%		<b>LITCHFIELD PARK (F)</b> .....LP.....MAR					<del>Contracts (pre Sep-2004)</del>		<del>008</del>	<del>1.40%**</del>	
Construction Contracting		006	3.50%		Privilege Tax		000	2.80%		<del>Contracts (pre Jan-1999)</del>		<del>009</del>	<del>1.20%**</del>	
Use Tax for entire single item over \$5000		007	1.20%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	1.00%		Commercial Lease		013	1.65%	
<del>Contracts (pre Jan-2005)</del>		<del>008</del>	<del>2.00%**</del>		Use Tax		002	2.80%		Commercial Lease (Additional Tax) <sup>(C)</sup>		313	0.85%	
Jet Fuel		009	\$ .03/gal		Construction Contracting		015	4.80%		Residential Rental		012	1.65%	
<b>GUADALUPE (F)</b> .....GU.....MAR					<del>Construction Contracts (pre Nov-2008)</del>		<del>006</del>	<del>4.00%**</del>		<b>PARKER</b> .....PK.....LAP				
Privilege Tax		000	4.00%		<del>Construction Contracts (pre June 17, 2006)</del>		<del>008</del>	<del>2.00%**</del>		Privilege Tax		000	2.00%	
Restaurant/Bar		003	5.00%		<del>Contracts (pre Oct-2008)</del>		<del>009</del>	<del>2.00%**</del>		Retail Tax for single item over \$2,500		001	1.00%	
Amusements		004	5.00%		<b>MAMMOTH</b> .....MH.....PNL					Utilities		003	3.00%	
<del>Privilege Contracts (pre Jul-2011 Excludes 003 &amp; 004)</del>		<del>008</del>	<del>3.00%**</del>		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		004	4.00%	
<del>Privilege Contracts (pre Aug-2003 Excludes 003 &amp; 004)</del>		<del>009</del>	<del>2.00%**</del>		Use Tax		002	2.00%		Restaurant/Bar		011	4.00%	
Rental of Real Property		013	3.00%		<b>MARANA</b> .....MA.....PMA/PNL					<b>PATAGONIA (F)</b> .....PA.....STC				
<b>HAYDEN (F)</b> .....HY.....GLA					Privilege Tax		000	2.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	3.00%		Telecommunications		001	4.00%		Food for Home Consumption Tax		001	2.50%	
Use Tax		002	3.00%		Use Tax		002	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Hotel/Motel (Additional Tax) (effective July 3, 2009) <sup>(A)</sup>		003	6.00%		Mining		005	0.10%	
Metalliferous Mining		005	0.10%		Utilities		004	4.00%		<b>PAYSON (F)</b> .....PS.....GLA				
Timbering and Other Extraction		009	0.10%		Construction Contracting		008	4.00%		Privilege Tax		000	2.12%	
<del>Contracts (pre Mar-2004)</del>		<del>008</del>	<del>1.00%**</del>		<del>Contracts (pre Oct-2004)</del>		<del>006</del>	<del>2.00%**</del>		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	5.00%	
<b>HOLBROOK (F)</b> .....HB.....NAV					<del>Construction Contracts (pre Oct-2004) &amp;</del>					<del>Contracts (pre Jan-2005)</del>		<del>009</del>	<del>2.00%**</del>	
Privilege Tax		000	3.00%		<del>Telecommunications &amp; Utilities Contracts (pre Oct-2004)</del>		<del>007</del>	<del>4.00%**</del>		<b>PIMA (F)</b> .....PM.....GRA				
Use Tax		002	3.00%		<del>Construction Contracts (pre May 2001)</del>		<del>009</del>	<del>3.00%**</del>		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		<del>Construction, Telecommunications &amp;</del>					Construction Contracting		015	3.00%	
<b>HUACHUCA CITY</b> .....HC.....COH					<del>Utilities Contracts (pre Aug-2006)</del>		<del>010</del>	<del>4.50%**</del>		<del>Contracts (pre Jun-2007)</del>		<del>008</del>	<del>2.00%**</del>	
Privilege Tax		000	1.50%		<b>MARICOPA (F)</b> .....MP.....PNL					<del>Contracts (pre Nov-2001)</del>		<del>009</del>	<del>1.00%**</del>	
<del>Contracts (pre Dec-2001)</del>		<del>009</del>	<del>1.00%**</del>		Privilege Tax		000	2.00%		<b>PINETOP-LAKESIDE (F)</b> .....PP.....NAV				
<b>JEROME</b> .....JO.....YAV					Use Tax		002	2.00%		Privilege Tax		000	2.50%	
Privilege Tax		000	3.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
<del>Contracts (pre Jan-2010)</del>		<del>009</del>	<del>3.00%**</del>		Construction Contracting		004	3.50%		Restaurant/Bar (Additional Tax) <sup>(A)</sup>		004	2.00%	
Residential Rental		013	3.50%		Metalliferous Mining		005	0.10%		For single item, Retail Tax on portion over \$5,000		005	1.50%	
Construction Contracts		015	3.00%		<del>Contracts (pre May 2005)</del>		<del>009</del>	<del>2.00%**</del>		<b>PRESCOTT VALLEY (F)</b> .....PL.....YAV				
<b>KEARNY (F)</b> .....KN.....PNL					<b>MIAMI (F)</b> .....MM.....GLA					Privilege Tax		000	2.33%	
Privilege Tax		000	3.00%		Privilege Tax		000	2.50%		Use Tax		002	2.33%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<del>Contracts (pre May 2003)</del>		<del>009</del>	<del>1.50%**</del>		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.33%	
Construction Contracting		008	4.00%		<b>ORO VALLEY</b> .....OR.....PMA					<b>QUARTZSITE</b> .....QZ.....LAP				
<del>Contracts (pre July 2009)</del>		<del>015</del>	<del>3.50%**</del>		Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
<del>Contracts (pre Oct-2006)</del>		<del>009</del>	<del>2.00%**</del>		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	6.00%		Use Tax		002	2.50%	
Rental of Real Property		013	2.50%		Construction Contracting		004	4.00%		For single item, Retail Tax on portion over \$10,000		004	1.00%	
<b>KINGMAN</b> .....KM.....MOH					<del>Contracts (pre May 2004)</del>		<del>008</del>	<del>2.00%**</del>		Metalliferous Mining		005	0.10%	
Privilege Tax		000	2.50%		<b>PAGE (F)</b> .....PG.....COC					For single item, Use Tax on portion over \$10,000		006	1.00%	
Use Tax		002	2.50%		Privilege Tax		000	3.00%		Restaurant and Bars		011	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.263%		Construction Contracting		015	3.50%	
Metalliferous Mining		005	0.10%		Use Tax		002	3.00%		Hotel/Motel		025	5.50%	
<del>Restaurant/Bar Contracts (pre July 2013)</del>		<del>006</del>	<del>2.00%**</del>		Restaurant/Bar		003	4.00%		Manufactured Buildings		117	3.50%	
<del>Privilege Tax Contracts (pre July 2013)</del>		<del>007</del>	<del>2.00%**</del>		For single item, Retail Tax on portion over \$3,000		004	2.00%		<del>Contracts (pre Dec-2005)</del>		<del>008</del>	<del>2.50%**</del>	
Restaurant/Bar (Additional Tax) <sup>(A)</sup>		011	1.00%		For single item, Use Tax on portion over \$3,000		006	2.00%						
<del>Restaurant/Bar Contracts (pre Jan-2012)</del>		<del>004</del>	<del>2.00%**</del>		Rental of Real Property		013	3.00%						
Rental of Real Property		013	2.00%											

(F) These cities tax food for home consumption (A) "Additional Tax" means in addition to Privilege Tax (B) "Additional Tax" means in addition to Hotel/Motel (C) "Additional Tax" means in addition to Commercial Lease

**\*\* All Pre-existing Tax Rates have been eliminated Contact Taxpayers Assistance at 602.255.2060 with any questions\*\***

For more information go to <http://modelcitytaxcode.az.gov/changes/changes.htm>

TABLE 2					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>QUEEN CREEK (F)</b> .....	<b>QC</b> .....			<b>MAR/PNL</b>	<b>SNOWFLAKE (F)</b> .....	<b>SN</b> .....			<b>NAV</b>	<b>TUSAYAN</b> .....	<b>TY</b> .....			<b>COC</b>
Privilege Tax/Use Tax		000	2.25%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.00%		Restaurant and Bar		011	4.00%	
Construction Contracting		005	4.25%		Restaurant/Bar		003	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	2.00%	
<del>Construction Contracts (pre-Oct. 2007)</del>		<del>006</del>	<del>4.00%**</del>		<b>SOUTH TUCSON (F)</b> .....	<b>ST</b> .....			<b>PMA</b>	<b>WELLTON (F)</b> .....	<b>WT</b> .....			<b>YMA</b>
<del>Contracts (pre-Oct. 2007)</del>		<del>007</del>	<del>2.00%**</del>		Privilege Tax		000	2.50%		Privilege Tax		000	2.50%	
<del>Construction Contracts (pre-Sep. 5, 2005)</del>		<del>008</del>	<del>2.00%**</del>		Restaurant/Bar		009	3.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%	
<del>Contracts (pre-March 2003)</del>		<del>009</del>	<del>1.00%**</del>		<b>SPRINGERVILLE (F)</b> .....	<b>SV</b> .....			<b>APA</b>	<b>WICKENBURG (F)</b> .....	<b>WB</b> .....			<b>MAR</b>
<b>QUEEN CREEK SPECIAL DISTRICT...QD</b> .....	<b>QD</b> .....			<b>MAR/PNL</b>	Privilege Tax		000	3.00%		Privilege Tax		000	2.20%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
<i>Call 480-358-3000 to find out if this rate applies to your business activities in Queen Creek.</i>					For single item, Retail Tax on portion over \$1,000		004	2.00%		Retail Tax for entire single item over \$5,000		004	1.69%	
<b>SAFFORD (F)</b> .....	<b>SF</b> .....			<b>GRA</b>	<b>STAR VALLEY (F)</b> .....	<b>SY</b> .....			<b>GLA</b>	Telecommunications		005	3.00%	
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%		Rental Occupancy		006	1.70%	
Use Tax		002	2.50%		Metalliferous Mining		005	0.10%		<del>Retail, single item over \$10000 (pre-Sept 2012)</del>		<del>007</del>	<del>1.19%**</del>	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	5.00%		Residential Rental		013	2.00%		<del>Contracts (pre-Oct. 2003)</del>		<del>009</del>	<del>1.00%**</del>	
Retail Tax for entire single item over \$5,000		004	1.00%		<b>SUPERIOR</b> .....	<b>SI</b> .....			<b>PNL</b>	Restaurant and Bars		011	2.20%	
Use Tax for entire single item over \$5,000		006	1.00%		Privilege Tax		000	4.00%		Rental of Real Property		013	1.70%	
Construction Contracting		015	2.50%		Metalliferous Mining		005	0.10%		<b>WILLIAMS</b> .....	<b>WL</b> .....			<b>COC</b>
<del>Contracts (pre-Dec. 2006)</del>		<del>008</del>	<del>2.50%**</del>		<del>Privilege Tax Contracts (pre-Dec 2013)</del>		<del>008</del>	<del>2.00%**</del>		Privilege Tax		000	3.50%	
<del>Contracts (pre-Nov. 2005)</del>		<del>009</del>	<del>2.00%**</del>		Rental of Real Property		013	2.00%		Hotel/Motel Tax		003	4.50%	
<b>SAHUARITA</b> .....	<b>SA</b> .....			<b>PMA</b>	For single item, Retail Tax on portion over \$500		004	1.00%		Metalliferous Mining		005	0.10%	
Privilege Tax		000	2.00%		<b>SURPRISE</b> .....	<b>SP</b> .....			<b>MAR</b>	<del>Privilege Tax Contracts (pre-Mar 2013)</del>		<del>007</del>	<del>3.00%**</del>	
Construction Contracting		002	4.00%		Privilege Tax		000	2.20%		Rental of Real Property		013	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.52%		Restaurant/Bar		009	4.50%	
<del>Construction Contracts (pre-July 2005)</del>		<del>008</del>	<del>3.00%**</del>		Use Tax		002	2.20%		<b>WINKELMAN (F)</b> .....	<b>WM</b> .....			<b>GLA/PNL</b>
<del>Privilege Tax Contracts (pre-Sept. 2000)</del>		<del>009</del>	<del>1.00%**</del>		Restaurant/Bar		003	3.20%		Privilege Tax		000	3.50%	
<b>ST. JOHNS (F)</b> .....	<b>SJ</b> .....			<b>APA</b>	Construction Contracting		005	3.70%		<del>Contracts (pre-Dec. 2001)</del>		<del>008</del>	<del>2.50%**</del>	
Privilege Tax		000	3.00%		<del>Construction Contracts (pre-July 2005)</del>		<del>008</del>	<del>2.20%**</del>		<b>WINSLOW (F)</b> .....	<b>WS</b> .....			<b>NAV</b>
<del>Privilege Tax Contracts (pre-Nov. 2011)</del>		<del>007</del>	<del>2.00%**</del>		<del>Construction Contracts (pre-April 2004)</del>		<del>009</del>	<del>2.00%**</del>		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	3.00%		<b>TAYLOR (F)</b> .....	<b>TL</b> .....			<b>NAV</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
<del>Hotel/Motel (Additional Tax)<sup>(A)</sup> (pre-Sep. 2011)</del>		<del>003</del>	<del>1.00%**</del>		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		004	2.00%	
Rental of Real Property		013	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Metalliferous Mining		005	0.10%	
Use Tax		002	3.00%		<b>THATCHER (F)</b> .....	<b>TC</b> .....			<b>GRA</b>	Jet Fuel		009	\$.03/gal.	
<del>Use Tax Contracts (pre-Nov. 2011)</del>		<del>008</del>	<del>2.00%**</del>		Privilege Tax		000	2.50%		<b>YOUNGTOWN (F)</b> .....	<b>YT</b> .....			<b>MAR</b>
<b>SAN LUIS (F)</b> .....	<b>SU</b> .....			<b>YMA</b>	Use Tax		002	2.50%		Privilege Tax		000	3.00%	
Privilege Tax		000	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Use Tax		002	3.00%	
Use Tax		002	4.00%		Retail Tax for entire single item over \$5,000		004	1.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
<del>Contracts (pre-June 2008)</del>		<del>008</del>	<del>3.50%**</del>		<del>Privilege Tax Contracts (pre-Jul. 2011)</del>		<del>008</del>	<del>2.00%**</del>		<del>Contracts (pre-Aug. 2007)</del>		<del>009</del>	<del>2.00%**</del>	
<del>Contracts (pre-Oct. 2004)</del>		<del>009</del>	<del>2.50%**</del>		<del>Contracts (pre-Dec. 2006)</del>		<del>009</del>	<del>2.00%**</del>		Rental of Real Property		013	2.00%	
<b>SHOW LOW (F)</b> .....	<b>SL</b> .....			<b>NAV</b>	Rental of Real Property		013	2.00%		<b>YUMA (F)</b> .....	<b>YM</b> .....			<b>YMA</b>
Privilege Tax		000	2.00%		Construction Contracting		015	3.50%		Privilege Tax		000	1.70%	
<b>SIERRA VISTA (F)</b> .....	<b>SR</b> .....			<b>COH</b>	<b>TOLLESON (F)</b> .....	<b>TN</b> .....			<b>MAR</b>	NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				
Privilege Tax		000	1.75%		Privilege Tax		000	2.50%						
Use Tax		002	1.75%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%						
Restaurant/Bar		003	2.60%		For single item, Retail Tax on portion over \$5,000		004	2.00%						
Hotel/Motel		004	5.50%		<del>Contracts (pre-Oct. 2007)</del>		<del>009</del>	<del>2.00%**</del>						
Utilities/Telecommunications		008	2.00%		<b>TOMBSTONE</b> .....	<b>TS</b> .....			<b>COH</b>					
Jet Fuel		009	\$.02/gal		Privilege Tax		000	3.50%						
Rental of Real Property		013	1.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.00%						
Construction Contracting		015	2.45%		Metalliferous Mining		005	0.10%						
<del>Contracts (pre-Sept. 2006)</del>		<del>006</del>	<del>1.50%**</del>		Rental of Real Property		013	2.50%						

◆◆◆ When filing for prior periods, use the rate tables for that specific period. Go to <http://www.azdor.gov/Business/TransactionPrivilegeTax/TPTRates.aspx> for archived rates. ◆◆◆

(F) These cities tax food for home consumption	(A) "Additional Tax" means in addition to Privilege Tax	(B) "Additional Tax" means in addition to Hotel/Motel	(C) "Additional Tax" means in addition to Commercial Lease
	<b>** All Pre-existing Tax Rates have been eliminated Contact Taxpayers Assistance at 602.255.2060 with any questions**</b>		<b>For more information go to <a href="http://modelcitytaxcode.az.gov/changes/changes.htm">http://modelcitytaxcode.az.gov/changes/changes.htm</a></b>

TABLE 3	NON-PROGRAM CITIES INFORMATION
Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
Bullhead City.....	(928) 763-0166
Chandler.....	(480) 782-2280
Douglas.....	(520) 417-7333
Flagstaff.....	(928) 213-2250
Glendale.....	(623) 930-3190
Mesa.....	(480) 644-2316
Nogales.....	(520) 287-6571
Peoria.....	(623) 773-7160
Phoenix.....	(602) 262-6785
Prescott.....	(928) 777-1268
Scottsdale.....	(480) 312-2400
Sedona.....	(928) 204-7205
Somerton.....	(928) 722-7344
Tempe.....	(480) 350-2955
Tucson.....	(520) 791-4566
Willcox.....	(520) 766-4202

TABLE 4	COUNTY CODES
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
Sports & Tourism Authority District – Maricopa.....	MCB
Yavapai.....	YAV
Yuma.....	YMA

TABLE 5	INDIAN RESERVATION CODES	
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