

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										All Other Counties	Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Yavapai	Yuma		
001	Transporting	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	6.10%	.056%
002	Mining—Nonmetal	3.437%	3.703%	3.75%	3.812%	3.562%	3.281%	3.125%	3.75%	3.562%	4.062%	3.437%	.031%
004	Utilities	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	6.10%	.056%
005	Communications	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	6.10%	.056%
006	Railroad, Air	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	6.10%	.056%
007/008	Private Car—Pipeline	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	6.10%	.056%
009	Publication	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	6.10%	.056%
010	Job Printing	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	6.10%	.056%
012	Amusement	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	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%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	6.10%	.056%
015	Contracting—Prime <sup>a</sup>	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	6.10%	.056%
017	Retail	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	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 <sup>b</sup>	\$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 <sup>c</sup>	\$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 <sup>h</sup>	0	0	0	0	0	0	50¢	0	0	0	0	N/A
025	Transient Lodging <sup>d</sup>	6.05%	6.517%	6.60%	6.71%	7.27%	5.78%	5.50%	6.60%	6.27%	7.15%	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 <sup>i</sup>	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	N/A
037	Contracting—Owner Builder	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.30%	7.10%	6.10%	.056%
041	Municipal Water <sup>e</sup>	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
c047	Membership Camping	6.10%	6.525%	6.10%	6.712%	5.80%	5.85%	5.60%	6.10%	6.30%	7.10%	6.10%	.056%
049	Jet Fuel Tax <sup>f</sup>	3.355¢	3.538¢	3.66¢	3.66¢	3.355¢	3.202¢	3.05¢	3.66¢	3.477¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax <sup>f</sup>	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>g,j</sup>	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons <sup>f</sup>	0	0	.305¢	0	.305¢	0	0	.305¢	0	0	0	N/A
129	Use Tax Direct Payments <sup>l</sup>	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 <sup>k</sup>	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	N/A
153	Rental Car Surcharge—Stadium <sup>l</sup>	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 2%.
- 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.



TABLE II				PROGRAM CITIES			
CITY / TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	TAX RATE	COUNTY
<b>APACHE JUNCTION (F)</b> .....			PNL/MAR	<b>EAGAR (F)</b> .....			APA
Privilege Tax	AJ	2.20%		Privilege Tax	EG	3.00%	
Utilities/Telecommunications	AJ1	3.20%		Use Tax	EG2	3.00%	
Hotel/Motel (Additional Tax)	AJ3	2.20%		Hotel/Motel (Additional Tax)	EG3	3.00%	
Retail Tax portion of single item over \$2000	AJ4	1.20%		Retail Tax portion of single item over \$1000	EG4	2.00%	
Contracts (pre Sept. 2000)	AJ9	2.00%		Use Tax portion of single item over \$1000	EG6	2.00%	
<b>BENSON (F)</b> .....			COH	<b>EL MIRAGE (F)</b> .....			MAR
Privilege Tax	BS	2.50%		Privilege Tax	EM	3.00%	
Hotel/Motel (Additional Tax)	BS1	2.00%		Hotel/Motel (Additional Tax)	EM1	2.00%	
<b>BISBEE (F)</b> .....			COH	<b>ELOY (F)</b> .....			PNL
Privilege Tax	BB	2.50%		Privilege Tax	EL	3.00%	
Hotel/Motel (Additional Tax)	BB3	2.50%		Hotel/Motel (Additional Tax)	EL3	4.00%	
Contracts (pre Mar. 2001)	BB9	2.00%		Contracts (pre July 2001)	EL4	2.00%	
<b>BUCKEYE (F)</b> .....			MAR	Restaurant/Bar	EL9	6.00%	
Privilege Tax	BE	2.00%		<b>FLORENCE (F)</b> .....			PNL
Telecommunications	BE7	4.00%		Privilege Tax	FL	2.00%	
<b>BULLHEAD CITY</b> .....			MOH	Food	FL1	2.00%	
Privilege Tax	BH	2.00%		Hotel/Motel (Additional Tax)	FL3	2.00%	
Use Tax	BH2	2.00%		<b>FOUNTAIN HILLS (F)</b> .....			MAR
Jet Fuel Use Tax	BH8	\$.03/gal		Privilege Tax	FH	1.60%	
Jet Fuel	BH9	\$.03/gal		Use Tax	FH2	1.60%	
<b>CAMP VERDE</b> .....			YAV	Hotel/Motel (Additional Tax)	FH3	3.00%	
Privilege Tax	CE	2.00%		Metalliferous Mining	FH5	0.10%	
Use Tax	CE2	2.00%		Contracts (pre Nov. 2000)	FH9	1.20%	
Hotel/Motel (Additional Tax)	CE3	3.00%		<b>FREDONIA (F)</b> .....			COC
Hotel/Motel	CE4	1.00%		Privilege Tax	FD	2.00%	
Contracts (pre Mar. 2000)	CE9	1.00%		<b>GILA BEND (F)</b> .....			MAR
<b>CAREFREE (F)</b> .....			MAR	Privilege Tax	GI	3.00%	
Privilege Tax	CA	2.00%		Hotel/Motel (Additional Tax)	GI3	2.00%	
Hotel/Motel (Additional Tax)	CA3	3.00%		Privilege Tax (preexist Jan. 2000)	GI9	2.50%	
Restaurant/Bar	CA4	2.00%		Retail Tax portion of single item over \$1200	GI4	1.00%	
<b>CASA GRANDE (F)</b> .....			PNL	Telecommunications	GI7	3.50%	
Privilege Tax (except Retail, Utilities/Telecom)	CG	1.80%		Telecom (preexist Jan. 2000)	GI8	3.00%	
Utilities/Telecommunications	CG1	2.00%		<b>GILBERT (F)</b> .....			MAR
Retail Sales	CG2	2.00%		Privilege Tax	GB	1.50%	
Hotel/Motel (Additional Tax)	CG3	2.00%		Hotel/Motel (Additional Tax)	GB3	3.00%	
Retail Tax portion of single item over \$5000	CG4	1.50%		Contracts (pre July 2000)	GB9	1.00%	
<b>CAVE CREEK (F)</b> .....			MAR	<b>GLOBE (F)</b> .....			GLA
Privilege Tax	CK	2.50%		Privilege Tax	GL	1.50%	
Utilities	CK1	3.00%		Hotel/Motel (Additional Tax)	GL3	3.00%	
Use Tax	CK2	2.50%		<b>GOODYEAR (F)</b> .....			MAR
Hotel/Motel (Additional Tax)	CK3	4.00%		Privilege Tax	GY	2.00%	
Contracts (pre Dec. 2000)	CK9	2.00%		Hotel/Motel (Additional Tax)	GY3	2.00%	
<b>CHINO VALLEY (F)</b> .....			YAV	Retail Tax for single item over \$2000	GY4	1.20%	
Privilege Tax	CV	2.00%		Restaurant/Bar	GY5	4.00%	
Use Tax	CV2	2.00%		Jet Fuel	GY9	\$.03/gal	
Hotel/Motel (Additional Tax)	CV3	2.00%		<b>GUADALUPE (F)</b> .....			MAR
Jet Fuel	CV8	\$.015/gal		Privilege Tax	GU	2.00%	
Jet Fuel Use Tax	CV9	\$.015/gal		Amusements (effective Oct. 2002)	GU4	5.00%	
<b>CLARKDALE (F)</b> .....			YAV	<b>HAYDEN (F)</b> .....			GLA
Privilege Tax	CD	2.25%		Privilege Tax	HY	1.00%	
Hotel/Motel (Additional Tax)	CD1	2.00%		Use Tax	HY2	1.00%	
<b>CLIFTON (F)</b> .....			GRN	Hotel/Motel (Additional Tax)	HY3	2.00%	
Privilege Tax	CF	2.00%		Metalliferous Mining	HY5	0.10%	
<b>COLORADO CITY</b> .....			MOH	Timbering and Other Extraction	HY9	0.10%	
Privilege Tax	CC	2.00%		<b>HOLBROOK (F)</b> .....			NAV
Use Tax	CC2	2.00%		Privilege Tax	HB	3.00%	
Hotel/Motel (Additional Tax)	CC3	2.00%		Use Tax	HB2	3.00%	
<b>COOLIDGE (F)</b> .....			PNL	Hotel/Motel (Additional Tax)	HB3	2.00%	
Privilege Tax	CL	2.00%		Retail Tax portion of single item over \$1,000	HB6	2.00%	
Retail Tax portion of single item over \$10,000	CL1	1.50%		Use Tax portion of single item over \$1,000	HB8	2.00%	
Use Tax	CL2	2.00%		<b>HUACHUCA CITY</b> .....			COH
Use Tax portion of single item over \$10,000	CL3	1.50%		Privilege Tax	HC	1.50%	
Hotel/Motel (Additional Tax)	CL6	3.00%		Contracts (pre Dec. 2001)	HC9	1.00%	
<b>COTTONWOOD (F)</b> .....			YAV	<b>JEROME</b> .....			YAV
Privilege Tax	CW	2.20%		Privilege Tax	JO	3.00%	
Utilities	CW1	1.00%		<b>KEARNY</b> .....			PNL
Hotel/Motel (Additional Tax)	CW3	2.00%		Privilege Tax	KN	2.00%	
<b>DOUGLAS (F)</b> .....			COH	Hotel/Motel (Additional Tax)	KN3	3.00%	
Privilege Tax	DL	2.50%		<b>KINGMAN</b> .....			MOH
Use Tax	DL2	2.50%		Privilege Tax	KM	2.00%	
<b>DUNCAN (F)</b> .....			GRN	Use Tax	KM2	2.00%	
Privilege Tax	DC	2.00%		Hotel/Motel (Additional Tax)	KM3	2.00%	

(F) These cities tax food sales.



TABLE II				PROGRAM CITIES (continued)			
CITY / TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	TAX RATE	COUNTY
<b>LAKE HAVASU CITY</b> .....			<b>MOH</b>	<b>SAFFORD (F)</b> .....			<b>GRA</b>
Privilege Tax	LH	2.00%		Privilege Tax	SF	2.00%	
Use Tax	LH2	2.00%		Use Tax	SF2	2.00%	
Restaurant/Bar (Additional Tax)	LH3	1.00%		Hotel/Motel (Additional Tax)	SF3	3.00%	
Jet Fuel	LH7	\$.03/gal		Retail tax for single item over \$5,000	SF4	1.00%	
Jet Fuel Use Tax	LH8	\$.03/gal		Use Tax for single item over \$5,000	SF6	1.00%	
<b>LITCHFIELD PARK (F)</b> .....			<b>MAR</b>	<b>SAHUARITA</b> .....			<b>PMA</b>
Privilege Tax	LP	2.00%		Privilege Tax	SA	2.00%	
Hotel/Motel (Additional Tax)	LP1	1.00%		Construction Contracting	SA2	3.00%	
Use Tax	LP2	2.00%		Hotel/Motel (Additional Tax)	SA3	2.00%	
<b>MAMMOTH</b> .....			<b>PNL</b>	Contracts (pre Sept. 2000)	SA9	1.00%	
Privilege Tax	MH	2.00%		<b>ST. JOHNS (F)</b> .....			<b>APA</b>
Use Tax	MH2	2.00%		Privilege Tax	SJ	2.00%	
<b>MARANA</b> .....			<b>PMA</b>	Use Tax	SJ2	2.00%	
Privilege Tax	MA	2.00%		Retail Tax portion of single item over \$1,500	SJ4	1.00%	
Telecommunications	MA1	4.00%		Use Tax portion of single item over \$1,500	SJ6	1.00%	
Use Tax	MA2	2.00%		<b>SAN LUIS (F)</b> .....			<b>YMA</b>
Hotel/Motel (Additional Tax)	MA3	3.00%		Privilege Tax	SU	2.50%	
Utilities	MA4	4.00%		Use Tax	SU2	2.50%	
Construction Contracting	MA8	4.00%		<b>SEDONA</b> .....			<b>YAV/COC</b>
Contracts (pre May 2001)	MA9	3.00%		Privilege Tax	SE	3.00%	
<b>MIAMI (F)</b> .....	MM	1.50%	<b>GLA</b>	Hotel/Motel (Additional Tax)	SE1	3.00%	
<b>ORO VALLEY</b> .....			<b>PMA</b>	Use Tax	SE2	3.00%	
Privilege Tax	OR	2.00%		<b>SHOW LOW (F)</b> .....	SL	2.00%	<b>NAV</b>
Hotel/Motel (Additional Tax)	OR3	3.00%		<b>SIERRA VISTA (F)</b> .....			<b>COH</b>
<b>PAGE (F)</b> .....			<b>COC</b>	Privilege Tax	SR	1.50%	
Privilege Tax	PG	2.00%		Hotel/Motel (Additional Tax)	SR1	4.00%	
Hotel/Motel (Additional Tax)	PG1	2.00%		Utilities/Telecommunications	SR8	2.00%	
Use Tax	PG2	2.00%		Jet Fuel	SR9	\$0.02/gal	
Restaurant/Bar	PG3	4.00%		<b>SNOWFLAKE (F)</b> .....			<b>NAV</b>
Retail Tax for single item over \$3,000	PG4	1.00%		Privilege Tax	SN	2.00%	
Use Tax for single item over \$3,000	PG6	1.00%		Hotel/Motel (Additional Tax)	SN1	2.00%	
<b>PARADISE VALLEY (F)</b> .....			<b>MAR</b>	<b>SOMERTON (F)</b> .....			<b>YMA</b>
Privilege Tax	PV	1.40%		Privilege Tax	SO	2.50%	
Hotel/Motel (Additional Tax)	PV1	3.00%		Use Tax	SO2	2.50%	
Use Tax	PV2	1.40%		<b>SOUTH TUCSON (F)</b> .....			<b>PMA</b>
Contracts (pre Jan. 1999)	PV9	1.20%		Privilege Tax	ST	2.50%	
<b>PARKER</b> .....			<b>LAP</b>	Restaurant/Bar	ST9	3.50%	
Privilege Tax	PK	2.00%		<b>SPRINGERVILLE (F)</b> .....			<b>APA</b>
Retail Tax portion of single item over \$2,500	PK1	1.00%		Privilege Tax	SV	3.00%	
Utilities	PK3	3.00%		Hotel/Motel (Additional Tax)	SV1	1.00%	
Hotel/Motel (Additional Tax)	PK4	3.00%		Retail Tax portion of single item over \$1,000	SV4	2.00%	
<b>PATAGONIA (F)</b> .....			<b>STC</b>	<b>SUPERIOR</b> .....			<b>PNL</b>
Privilege Tax	PA	3.00%		Privilege Tax	SI	2.00%	
Food	PA1	2.50%		Retail Tax portion of single item over \$500	SI4	1.00%	
Hotel/Motel (Additional tax)	PA3	3.00%		<b>SURPRISE (F)</b> .....			<b>MAR</b>
Mining	PA5	0.10%		Privilege Tax	SP	2.00%	
<b>PAYSON (F)</b> .....			<b>GLA</b>	Hotel/Motel (Additional Tax)	SP1	3.00%	
Privilege Tax	PS	2.00%		Food Tax	SP2	1.00%	
Hotel/Motel (Additional Tax)	PS3	3.00%		Restaurant/Bar	SP3	5.00%	
<b>PIMA (F)</b> .....			<b>GRA</b>	Retail Tax portion of single item over \$5,000	SP4	1.00%	
Privilege Tax	PM	2.00%		<b>TAYLOR (F)</b> .....			<b>NAV</b>
Contracts (pre Nov. 2001)	PM9	1.00%		Privilege Tax	TL	2.00%	
<b>PINETOP-LAKESIDE (F)</b> .....			<b>NAV</b>	Hotel/Motel (Additional Tax)	TL3	2.00%	
Privilege Tax	PP	2.50%		<b>THATCHER (F)</b> .....			<b>GRA</b>
Hotel/Motel (Additional Tax)	PP3	3.00%		Privilege Tax	TC	2.00%	
Restaurant/Bar (Additional Tax)	PP4	2.00%		Hotel/Motel (Additional Tax)	TC3	3.00%	
<b>PRESCOTT VALLEY (F)</b> .....			<b>YAV</b>	Retail Tax for single item over \$5,000	TC4	1.00%	
Privilege Tax	PL	2.33%		<b>TOLLESON (F)</b> .....			<b>MAR</b>
Use Tax	PL2	2.33%		Privilege Tax	TN	2.00%	
Hotel/Motel (Additional Tax)	PL3	2.33%		Hotel/Motel (Additional Tax)	TN1	2.00%	
Contracts (pre Dec. 2002)	PL9	2.00%		<b>TOMBSTONE</b> .....			<b>COH</b>
<b>QUARTZSITE</b> .....			<b>LAP</b>	Privilege Tax	TS	2.50%	
Privilege Tax	QZ	2.50%		Hotel/Motel (Additional Tax)	TS1	3.00%	
Use Tax	QZ2	2.50%		<b>WELLTON (F)</b> .....	WT	2.50%	<b>YMA</b>
Retail Tax portion of single item over \$10,000	QZ4	1.00%		<b>WICKENBURG (F)</b> .....	WB	1.00%	<b>MAR</b>
Metalliferous Mining	QZ5	0.10%		<b>WILLCOX (F)</b> .....			<b>COH</b>
Use Tax portion of single item over \$10,000	QZ6	1.00%		Privilege Tax	WC	3.00%	
<b>QUEEN CREEK (F)</b> .....			<b>MAR/PNL</b>	Contracts (pre Aug. 2002)	WC9	2.00%	
Privilege Tax/Use Tax	QC	1.00%					
Hotel/Motel (Additional Tax)	QC3	1.00%					

(F) These cities tax food sales.



TABLE II		PROGRAM CITIES (continued)		
CITY / TOWN NAME	REGION CODE	TAX RATE	COUNTY	
<b>WILLIAMS (F)</b> .....				<b>COC</b>
Privilege Tax	WL	3.00%		
Food Tax	WL2	2.00%		
Hotel/Motel Tax (not in addition to WL)	WL3	4.25%		
Restaurant/Bar	WL9	4.25%		
<b>WINKELMAN (F)</b> .....				<b>GLA/PNL</b>
Privilege Tax	WM	3.50%		
Contracts (pre Dec. 2001)	WM8	2.50%		
<b>WINSLOW (F)</b> .....				<b>NAV</b>
Privilege Tax	WS	3.00%		
Retail Tax portion of single item over \$1,000	WS1	1.00%		
Hotel/Motel (Additional Tax)	WS3	2.00%		
Jet Fuel	WS9	\$ .03/gal		
<b>YOUNGTOWN</b> .....				<b>MAR</b>
Privilege Tax	YT	2.00%		
Hotel/Motel (Additional Tax)	YT3	2.00%		
<b>YUMA (F)</b> .....				<b>YMA</b>
Privilege Tax	YM	1.70%		

(F) These cities tax food sales.

TABLE III		NON-PROGRAM CITIES
<i>For information, call:</i>		
Avondale .....	(623)	925-0018
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)	445-3500
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

ARIZONA DEPARTMENT OF REVENUE	
<i>For information, call:</i>	
Business/Withholding Tax .....	(602) 255-2060
Statewide Toll-Free .....	(800) 634-6494
<i>Or visit our web site at: <a href="http://www.revenue.state.az.us">www.revenue.state.az.us</a>.</i>	