

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	
00 2	Mining—Nonmetal	3.437%	3.703%	3.75%	3.812%	3.562%	3.281%	3.125%	3.75%	3.593%	4.062%	3.437%	.031%
004	Utilities	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
005	Communications	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
006	Transporting	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.35%	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%	6.35%	7.10%	6.10%	.056%
009	Publication	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
010	Job Printing	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.35%	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%	6.35%	7.10%	6.10%	.056%
012	Amusement	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.35%	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%	6.35%	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%	6.35%	7.10%	6.10%	.056%
017	Retail	6.10%	6.525%	6.60%	6.712%	6.30%	5.85%	5.60%	6.60%	6.35%	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%	6.325%	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
047	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						PROGRAM CITIES			
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY		
<b>APACHE JUNCTION (F)</b> .....	<b>AJ</b> .....			<b>PNL/MAR</b>	<b>EAGAR (F)</b> .....	<b>EG</b> .....			<b>APA</b>		
Privilege Tax		000	2.20%		Privilege Tax		000	3.00%			
Utilities/Telecommunications		001	3.20%		Use Tax		002	3.00%			
Hotel/Motel (Additional Tax)		003	2.20%		Hotel/Motel (Additional Tax)		003	3.00%			
Retail Tax portion of single item over \$2000		004	1.20%		Retail Tax portion of single item over \$1000		004	2.00%			
Contracts (pre Sept. 2000)		009	2.00%		Use Tax portion of single item over \$1000		006	2.00%			
<b>BENSON (F)</b> .....	<b>BS</b> .....			<b>COH</b>	<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>		
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%			
Hotel/Motel (Additional Tax)		001	2.00%		Hotel/Motel (Additional Tax)		001	2.00%			
<b>BISBEE (F)</b> .....	<b>BB</b> .....			<b>COH</b>	<b>ELOY (F)</b> .....	<b>EL</b> .....			<b>PNL</b>		
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%			
Hotel/Motel (Additional Tax)		003	2.50%		Hotel/Motel (Additional Tax)		003	4.00%			
Contracts (pre Mar. 2001)		009	2.00%		Contracts (pre July 2001)		004	2.00%			
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			<b>MAR</b>	Restaurant/Bar		009	6.00%			
Privilege Tax		000	2.00%		<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>		
Telecommunications		007	4.00%		Privilege Tax		000	2.00%			
<b>BULLHEAD CITY</b> .....	<b>BH</b> .....			<b>MOH</b>	Food		001	2.00%			
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%			
Use Tax		002	2.00%		<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			<b>MAR</b>		
Jet Fuel Use Tax		008	\$.03/gal		Privilege Tax		000	2.60%			
Jet Fuel		009	\$.03/gal		Use Tax		002	2.60%			
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>YAV</b>	Hotel/Motel (Additional Tax)		003	3.00%			
Privilege Tax		000	2.00%		Residential Rental (eff. April 1, 2004)		004	1.60%			
Use Tax		002	2.00%		Metalliferous Mining		005	0.10%			
Hotel/Motel (Additional Tax)		003	3.00%		Contracts (post Nov. 2000 and pre Apr. 2003)		008	1.60%			
Hotel/Motel		004	1.00%		Contracts (pre Nov. 2000)		009	1.20%			
Contracts (pre Mar. 2000)		009	1.00%		<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>		
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>MAR</b>	Privilege Tax		000	2.00%			
Privilege Tax		000	2.00%		<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>		
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	3.00%			
Restaurant/Bar		004	2.00%		Hotel/Motel (Additional Tax)		003	2.00%			
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			<b>PNL</b>	Privilege Tax (preexist Jan. 2000)		009	2.50%			
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Retail Tax portion of single item over \$1200		004	1.00%			
Utilities/Telecommunications		001	2.00%		Telecommunications		007	3.50%			
Retail Sales		002	2.00%		Telecom (preexist Jan. 2000)		008	3.00%			
Hotel/Motel (Additional Tax)		003	2.00%		<b>GILBERT (F)</b> .....	<b>GB</b> .....			<b>MAR</b>		
Retail Tax portion of single item over \$5000		004	1.50%		Privilege Tax		000	1.50%			
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>MAR</b>	Hotel/Motel (Additional Tax)		003	3.00%			
Privilege Tax		000	2.50%		Contracts (pre July 2000)		009	1.00%			
Utilities		001	3.00%		<b>GLOBE (F)</b> .....	<b>GL</b> .....			<b>GLA</b>		
Use Tax		002	2.50%		Privilege Tax		000	1.50%			
Hotel/Motel (Additional Tax)		003	4.00%		Hotel/Motel (Additional Tax)		003	4.00%			
Contracts (pre Dec. 2000)		009	2.00%		<b>GOODYEAR (F)</b> .....	<b>GY</b> .....			<b>MAR</b>		
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			<b>YAV</b>	Privilege Tax		000	2.00%			
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%			
Use Tax		002	2.00%		Retail Tax for single item over \$2000		004	1.20%			
Hotel/Motel (Additional Tax)		003	2.00%		Restaurant/Bar		005	4.00%			
Jet Fuel		008	\$.015/gal		Jet Fuel		009	\$.03/gal			
Jet Fuel Use Tax		009	\$.015/gal		<b>GUADALUPE (F)</b> .....	<b>GU</b> .....			<b>MAR</b>		
<b>CLARKDALE (F)</b> .....	<b>CD</b> .....			<b>YAV</b>	Privilege Tax		000	3.00%			
Privilege Tax		000	2.25%		Restaurant/Bar		003	4.00%			
Hotel/Motel (Additional Tax)		001	2.00%		Amusements		004	5.00%			
<b>CLIFTON (F)</b> .....	<b>CF</b> .....			<b>GRN</b>	Contracts (pre Aug. 2003)		009	2.00%			
Privilege Tax		000	2.00%		<b>HAYDEN (F)</b> .....	<b>HY</b> .....			<b>GLA</b>		
<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>MOH</b>	Privilege Tax		000	3.00%			
Privilege Tax		000	2.00%		Use Tax		002	3.00%			
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	2.00%			
Hotel/Motel (Additional Tax)		003	2.00%		Metalliferous Mining		005	0.10%			
<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>PNL</b>	Timbering and Other Extraction		009	0.10%			
Privilege Tax		000	2.00%		Contracts (pre Mar. 2004)		008	1.00%			
Retail Tax portion of single item over \$10,000		001	1.50%		<b>HOLBROOK (F)</b> .....	<b>HB</b> .....			<b>NAV</b>		
Use Tax		002	2.00%		Privilege Tax		000	3.00%			
Use Tax portion of single item over \$10,000		003	1.50%		Use Tax		002	3.00%			
Hotel/Motel (Additional Tax)		006	3.00%		Hotel/Motel (Additional Tax)		003	2.00%			
<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			<b>YAV</b>	Retail Tax portion of single item over \$1,000		006	2.00%			
Privilege Tax		000	2.20%		Use Tax portion of single item over \$1,000		008	2.00%			
Utilities		001	1.00%		<b>HUACHUCA CITY</b> .....	<b>HC</b> .....			<b>COH</b>		
Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	1.50%			
<b>DOUGLAS (F)</b> .....	<b>DL</b> .....			<b>COH</b>	Contracts (pre Dec. 2001)		009	1.00%			
Privilege Tax		000	2.50%		<b>JEROME</b> .....	<b>JO</b> .....			<b>YAV</b>		
Use Tax		002	2.50%		Privilege Tax		000	3.00%			
<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>							
Privilege Tax		000	2.00%								

(F) These cities tax food sales.

<b>TABLE II</b>		<b>PROGRAM CITIES (continued)</b>							
<b>CITY / TOWN NAME</b>	<b>REGION CODE</b>	<b>BUSINESS CLASS</b>	<b>TAX RATE</b>	<b>COUNTY</b>	<b>CITY / TOWN NAME</b>	<b>REGION CODE</b>	<b>BUSINESS CLASS</b>	<b>TAX RATE</b>	<b>COUNTY</b>
<b>KEARNY</b> .....	<b>KN</b> .....			<b>PNL</b>	<b>PRESCOTT VALLEY (F)</b> .....	<b>PL</b> .....			<b>YAV</b>
Privilege Tax		000	2.00%		Privilege Tax		000	2.33%	
Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	2.33%	
<b>KINGMAN</b> .....	<b>KM</b> .....			<b>MOH</b>	Hotel/Motel (Additional Tax)		003	2.33%	
Privilege Tax		000	2.00%		Contracts (pre Dec. 2002)		009	2.00%	
Use Tax		002	2.00%		<b>QUARTZSITE</b> .....	<b>QZ</b> .....			<b>LAP</b>
Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.50%	
<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....			<b>MOH</b>	Use Tax		002	2.50%	
Privilege Tax		000	2.00%		Retail Tax portion of single item over \$10,000		004	1.00%	
Use Tax		002	2.00%		Metalliferous Mining		005	0.10%	
Restaurant/Bar (Additional Tax)		003	1.00%		Use Tax portion of single item over \$10,000		006	1.00%	
Jet Fuel		007	\$.03/gal		<b>QUEEN CREEK (F)</b> .....	<b>QC</b> .....			<b>MAR/PNL</b>
Jet Fuel Use Tax		008	\$.03/gal		Privilege Tax/Use Tax		000	2.00%	
<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....			<b>MAR</b>	Hotel/Motel (Additional Tax)		003	1.00%	
Privilege Tax		000	2.00%		Contracts (pre March 2003)		009	1.00%	
Hotel/Motel (Additional Tax)		001	1.00%		<b>SAFFORD (F)</b> .....	<b>SF</b> .....			<b>GRA</b>
Use Tax		002	2.00%		Privilege Tax		000	2.00%	
<b>MAMMOTH</b> .....	<b>MH</b> .....			<b>PNL</b>	Use Tax		002	2.00%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Use Tax		002	2.00%		Retail tax for single item over \$5,000		004	1.00%	
<b>MARANA</b> .....	<b>MA</b> .....			<b>PMA</b>	Use Tax for single item over \$5,000		006	1.00%	
Privilege Tax		000	2.00%		<b>SAHUARITA</b> .....	<b>SA</b> .....			<b>PMA</b>
Telecommunications		001	4.00%		Privilege Tax		000	2.00%	
Use Tax		002	2.00%		Construction Contracting		002	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Utilities		004	4.00%		Contracts (pre Sept. 2000)		009	1.00%	
Construction Contracting		008	4.00%		<b>ST. JOHNS (F)</b> .....	<b>SJ</b> .....			<b>APA</b>
Contracts (pre May 2001)		009	3.00%		Privilege Tax		000	2.00%	
<b>MARICOPA</b> .....	<b>MP</b> .....			<b>PNL</b>	Use Tax		002	2.00%	
Privilege Tax		000	2.00%		Retail Tax portion of single item over \$1,500		004	1.00%	
Use Tax		002	2.00%		Use Tax portion of single item over \$1,500		006	1.00%	
Hotel/Motel (Additional Tax)		003	2.00%		<b>SAN LUIS (F)</b> .....	<b>SU</b> .....			<b>YMA</b>
Metalliferous Mining		005	0.10%		Privilege Tax		000	2.50%	
<b>MIAMI (F)</b> .....	<b>MM</b> .....			<b>GLA</b>	Use Tax		002	2.50%	
Privilege Tax		000	2.50%		<b>SEDONA</b> .....	<b>SE</b> .....			<b>YAV/COC</b>
Contracts (pre May 2003)		009	1.50%		Privilege Tax		000	3.00%	
<b>ORO VALLEY</b> .....	<b>OR</b> .....			<b>PMA</b>	Hotel/Motel (Additional Tax)		001	3.00%	
Privilege Tax		000	2.00%		Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		<b>SHOW LOW (F)</b> .....	<b>SL</b> .....			<b>NAV</b>
Construction Contracting (eff. May 1, 2004)		004	4.00%		Privilege Tax		000	2.00%	
Contracts (pre May 2004)		008	2.00%		<b>SIERRA VISTA (F)</b> .....	<b>SR</b> .....			<b>COH</b>
<b>PAGE (F)</b> .....	<b>PG</b> .....			<b>COC</b>	Privilege Tax		000	1.50%	
Privilege Tax		000	3.00%		Use Tax		002	1.60%	
Hotel/Motel (Additional Tax)		001	2.00%		Restaurant/Bar		003	2.60%	
Use Tax		002	3.00%		Hotel/Motel		004	5.50%	
Restaurant/Bar		003	3.00%		Retail Sales		005	1.60%	
Retail Tax portion of single item over \$3,000		004	2.00%		Utilities/Telecommunications		008	2.00%	
Use Tax portion of single item over \$3,000		006	2.00%		Jet Fuel		009	\$0.02/gal	
<b>PARADISE VALLEY (F)</b> .....	<b>PV</b> .....			<b>MAR</b>	<b>SNOWFLAKE (F)</b> .....	<b>SN</b> .....			<b>NAV</b>
Privilege Tax		000	1.40%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		001	3.00%		Hotel/Motel (Additional Tax)		001	4.00%	
Use Tax		002	1.40%		Restaurant/Bar		003	3.00%	
Contracts (pre Jan. 1999)		009	1.20%		<b>SOMERTON (F)</b> .....	<b>SO</b> .....			<b>YMA</b>
<b>PARKER</b> .....	<b>PK</b> .....			<b>LAP</b>	Privilege Tax		000	2.50%	
Privilege Tax		000	2.00%		Use Tax		002	2.50%	
Retail Tax portion of single item over \$2,500		001	1.00%		<b>SOUTH TUCSON (F)</b> .....	<b>ST</b> .....			<b>PMA</b>
Utilities		003	3.00%		Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		004	3.00%		Restaurant/Bar		009	3.50%	
<b>PATAGONIA (F)</b> .....	<b>PA</b> .....			<b>STC</b>	<b>SPRINGERVILLE (F)</b> .....	<b>SV</b> .....			<b>APA</b>
Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Food		001	2.50%		Hotel/Motel (Additional Tax)		001	1.00%	
Hotel/Motel (Additional tax)		003	3.00%		Retail Tax portion of single item over \$1,000		004	2.00%	
Mining		005	0.10%		<b>SUPERIOR</b> .....	<b>SI</b> .....			<b>PNL</b>
<b>PAYSON (F)</b> .....	<b>PS</b> .....			<b>GLA</b>	Privilege Tax		000	2.00%	
Privilege Tax		000	2.00%		Retail Tax portion of single item over \$500		004	1.00%	
Hotel/Motel (Additional Tax)		003	3.00%		<b>SURPRISE</b> .....	<b>SP</b> .....			<b>MAR</b>
<b>PIMA (F)</b> .....	<b>PM</b> .....			<b>GRA</b>	Privilege Tax		000	2.20%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		001	1.00%	
Contracts (pre Nov. 2001)		009	1.00%		Restaurant/Bar		003	3.20%	
<b>PINETOP-LAKESIDE (F)</b> .....	<b>PP</b> .....			<b>NAV</b>	Retail Tax portion of single item over \$5,000		004	1.20%	
Privilege Tax		000	2.50%		Contracts (pre April 2004)		009	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%						
Restaurant/Bar (Additional Tax)		004	2.00%						

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES (continued)			
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	
<b>TAYLOR (F)</b> .....	<b>TL</b> .....			<b>NAV</b>	
Privilege Tax		000	2.00%		
Hotel/Motel (Additional Tax)		003	2.00%		
<b>THATCHER (F)</b> .....	<b>TC</b> .....			<b>GRA</b>	
Privilege Tax		000	2.00%		
Hotel/Motel (Additional Tax)		003	3.00%		
Retail Tax for single item over \$5,000		004	1.00%		
<b>TOLLESON (F)</b> .....	<b>TN</b> .....			<b>MAR</b>	
Privilege Tax		000	2.00%		
Hotel/Motel (Additional Tax)		001	2.00%		
<b>TOMBSTONE</b> .....	<b>TS</b> .....			<b>COH</b>	
Privilege Tax		000	2.50%		
Hotel/Motel (Additional Tax)		001	3.00%		
<b>WELLTON (F)</b> .....	<b>WT</b> .....			<b>YMA</b>	
Privilege Tax		000	2.50%		
<b>WICKENBURG (F)</b> .....	<b>WB</b> .....			<b>MAR</b>	
Privilege Tax		000	1.70%		
Retail Tax for single item \$10,000		004	1.19%		
Contracts (pre Oct. 2003)		009	1.00%		
<b>WILLCOX (F)</b> .....	<b>WC</b> .....			<b>COH</b>	
Privilege Tax		000	3.00%		
Contracts (pre Aug. 2002)		009	2.00%		

  

CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>WILLIAMS (F)</b> .....	<b>WL</b> .....			<b>COC</b>
Privilege Tax		000	3.00%	
Food Tax		002	2.00%	
Hotel/Motel Tax (not in addition to WL)		003	4.25%	
Restaurant/Bar		009	4.25%	
<b>WINKELMAN (F)</b> .....	<b>WM</b> .....			<b>GLA/PNL</b>
Privilege Tax		000	3.50%	
Contracts (pre Dec. 2001)		008	2.50%	
<b>WINSLOW (F)</b> .....	<b>WS</b> .....			<b>NAV</b>
Privilege Tax		000	3.00%	
Retail Tax portion of single item over \$1,000		001	1.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Jet Fuel		009	\$ .03/gal	
<b>YOUNGTOWN</b> .....	<b>YT</b> .....			<b>MAR</b>
Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
<b>YUMA (F)</b> .....	<b>YM</b> .....			<b>YMA</b>
Privilege Tax		000	1.70%	

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

**TABLE III NON-PROGRAM CITIES**

For information, call:

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

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.revenue.state.az.us](http://www.revenue.state.az.us)