

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 <sup>a</sup>	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 <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%	6.698%	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 <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. (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						PROGRAM CITIES						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	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	
<b>BENSON (F)</b> .....	<b>BS</b> .....			<b>COH</b>	<b>CLIFTON (F)</b> .....	<b>CF</b> .....			<b>GRN</b>	<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			<b>MAR</b>						
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.60%		Privilege Tax		000	2.60%		
Hotel/Motel (Additional Tax)		001	2.00%		For single item, Retail Tax on portion over \$9999		004	2.00%		Use Tax		002	2.60%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)
Retail Tax for entire single item over \$5000		004	1.00%		Contracts (pre Mar. 2006)		009	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Residential Rental		004	1.60%		Residential Rental
Construction Contracting		005	4.00%		<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>MOH</b>	Privilege Tax		000	2.00%		Metalliferous Mining		005	0.10%		Metalliferous Mining
Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax		000	2.00%		Use Tax		002	2.00%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		Contracts (post Oct. 2000 and pre Apr. 2003)
<b>BISBEE (F)</b> .....	<b>BB</b> .....			<b>COH</b>	Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Nov. 2000)		009	1.20%		Contracts (pre Nov. 2000)		009	1.20%		Contracts (pre Nov. 2000)
Privilege Tax		000	2.50%		<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>PNL</b>	<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>						
Hotel/Motel (Additional Tax)		003	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	4.00%		Privilege Tax		000	4.00%		Privilege Tax
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			<b>MAR</b>	Retail Tax for entire single item over \$10,000		001	1.50%		Use Tax		002	4.00%		Use Tax		002	4.00%		Use Tax
Privilege Tax		000	2.00%		Use Tax		002	3.00%		Contracts (pre Apr. 2007)		009	2.00%		Contracts (pre Apr. 2007)		009	2.00%		Contracts (pre Apr. 2007)
Telecommunications		007	4.00%		Use Tax for entire single item over \$10,000		003	1.50%		<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>						
Construction Contracting		015	3.00%		Hotel/Motel (Additional Tax)		006	3.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%		Privilege Tax
Contracts (pre Aug. 2006)		008	2.00%		Construction Contracting		005	4.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)
<b>BULLHEAD CITY</b> .....	<b>BH</b> .....			<b>MOH</b>	Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Telecommunications		007	3.50%		Telecommunications		007	3.50%		Telecommunications
Privilege Tax		000	2.00%		Contracts (pre Aug. 2004)		009	2.00%		Telecom (preexist Jan. 2000)		008	3.00%		Telecom (preexist Jan. 2000)		008	3.00%		Telecom (preexist Jan. 2000)
Use Tax		002	2.00%		<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			<b>YAV</b>	Privilege Tax (preexist Jan. 2000)		009	2.50%		Privilege Tax (preexist Jan. 2000)		009	2.50%		Privilege Tax (preexist Jan. 2000)
Jet Fuel Use Tax		008	\$.03/gal		Privilege Tax		000	2.20%		Utilities		001	1.00%		Privilege Tax		000	1.50%		Privilege Tax
Jet Fuel		009	\$.03/gal		Utilities		001	1.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>YAV</b>	Hotel/Motel (Additional Tax)		003	3.00%		Construction Contracting		015	3.20%		Construction Contracting		015	3.20%		Construction Contracting
Privilege Tax		000	2.00%		Contracts (pre Jan. 2006)		009	2.20%		<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			<b>YAV</b>						
Use Tax		002	2.00%		<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			<b>YAV</b>	Privilege Tax		000	1.00%		Privilege Tax		000	1.00%		Privilege Tax
Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	2.00%		Use Tax		002	2.00%		Use Tax		002	2.00%		Use Tax
Hotel/Motel		004	1.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)
Construction Contracting		005	3.00%		Metalliferous Mining		005	0.10%		Metalliferous Mining		005	0.10%		Metalliferous Mining		005	0.10%		Metalliferous Mining
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		<b>DOUGLAS (F)</b> .....	<b>DL</b> .....			<b>COH</b>	Retail Tax for entire single item over \$10,000		003	1.50%		Retail Tax for entire single item over \$10,000		003	1.50%		Retail Tax for entire single item over \$10,000
Contracts (pre Mar. 2000)		009	1.00%		Privilege Tax		000	2.50%		Use Tax		002	2.50%		Use Tax		002	2.50%		Use Tax
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>MAR</b>	<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>	<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>						
Privilege Tax		000	3.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%		Privilege Tax
Food Tax		001	2.00%		Use Tax		002	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%		Use Tax
Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)
Restaurant/Bar		004	3.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		For single item, Retail Tax on portion over \$1000
Construction Contracting		005	4.00%		For single item, Use Tax on portion over \$1000		006	2.00%		For single item, Use Tax on portion over \$1000		006	2.00%		For single item, Use Tax on portion over \$1000		006	2.00%		For single item, Use Tax on portion over \$1000
Contracts (pre Mar. 2000)		009	2.00%		<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>	Privilege Tax		000	3.00%		Privilege Tax		000	3.00%		Privilege Tax
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			<b>PNL</b>	Hotel/Motel (Additional Tax)		001	2.00%		Hotel/Motel (Additional Tax)		001	2.00%		Hotel/Motel (Additional Tax)		001	2.00%		Hotel/Motel (Additional Tax)
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Use Tax		002	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%		Use Tax
Utilities/Telecommunications		001	2.00%		<b>EAGAR (F)</b> .....	<b>EG</b> .....			<b>APA</b>	Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)
Retail Sales		002	2.00%		Privilege Tax		000	3.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		For single item, Retail Tax on portion over \$1000
Hotel/Motel (Additional Tax)		003	2.00%		Use Tax		002	3.00%		For single item, Use Tax on portion over \$1000		006	2.00%		For single item, Use Tax on portion over \$1000		006	2.00%		For single item, Use Tax on portion over \$1000
For single item, Retail Tax on portion over \$5000		004	1.50%		Hotel/Motel (Additional Tax)		003	3.00%		<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>						
Construction Contracting		015	4.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%		Privilege Tax
Contracts (pre Aug. 2006)		009	1.80%		For single item, Use Tax on portion over \$1000		006	2.00%		Hotel/Motel (Additional Tax)		001	2.00%		Hotel/Motel (Additional Tax)		001	2.00%		Hotel/Motel (Additional Tax)
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>MAR</b>	<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>	Use Tax		002	3.00%		Use Tax		002	3.00%		Use Tax
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%		Use Tax
Utilities		001	3.00%		Hotel/Motel (Additional Tax)		001	2.00%		Hotel/Motel (Additional Tax)		003	4.00%		Hotel/Motel (Additional Tax)		003	4.00%		Hotel/Motel (Additional Tax)
Use Tax		002	2.50%		<b>ELOY (F)</b> .....	<b>EL</b> .....			<b>PNL</b>	Construction Contracting		005	4.50%		Construction Contracting		005	4.50%		Construction Contracting
Hotel/Motel (Additional Tax)		003	4.00%		Privilege Tax		000	3.00%		Restaurant/Bar		009	6.00%		Restaurant/Bar		009	6.00%		Restaurant/Bar
Construction Contracting		005	5.00%		Use Tax		002	3.00%		Contracts (pre July 2001)		004	2.00%		Contracts (pre July 2001)		004	2.00%		Contracts (pre July 2001)
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Hotel/Motel (Additional Tax)		003	4.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Contracts (post June 2001 and pre Oct. 2005)
Contracts (pre Dec. 2000)		009	2.00%		Restaurant/Bar		009	6.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%		For single item, Retail Tax on portion over \$6,000		006	1.50%		For single item, Retail Tax on portion over \$6,000
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			<b>YAV</b>	Contracts (pre July 2001)		004	2.00%		<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>						
Privilege Tax		000	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%		Privilege Tax
Use Tax		002	3.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%		Food		001	2.00%		Food		001	2.00%		Food
Hotel/Motel (Additional Tax)		003	3.00%		<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>	Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)
Jet Fuel		008	\$.015/gal		Privilege Tax		000	2.00%		Construction Contracting		015	4.00%		Construction Contracting		015	4.00%		Construction Contracting
Jet Fuel Use Tax		009	\$.015/gal		Food		001	2.00%		Contracts (pre Mar. 2006)		009	2.00%		Contracts (pre Mar. 2006)		009	2.00%		Contracts (pre Mar. 2006)
Contracts (pre Sep. 2004)		007	2.00%		Hotel/Motel (Additional Tax)		003	2.00%												
<b>CLARKDALE (F)</b> .....	<b>CD</b> .....			<b>YAV</b>	Construction Contracting		015	4.00%												
Privilege Tax		000	2.25%		Contracts (pre Mar. 2006)		009	2.00%												
Hotel/Motel (Additional Tax)		001	2.00%																	
Construction Contracting		005	3.25%																	
Contracts (pre Aug. 2004)		008	2.25%																	

(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>KINGMAN</b> .....		<b>KM</b>			<b>MOH</b>	<b>PARKER</b> .....		<b>PK</b>			<b>LAP</b>	<b>ST. JOHNS (F)</b> .....		<b>SJ</b>			<b>APA</b>
Privilege Tax			000	2.00%		Privilege Tax			000	2.00%		Privilege Tax			000	2.00%	
Use Tax			002	2.00%		For single item, Retail Tax on portion over \$2,500			001	1.00%		Use Tax			002	2.00%	
Hotel/Motel (Additional Tax)			003	2.00%		Utilities			003	3.00%		Hotel/Motel (Additional Tax)			003	1.00%	
<b>LAKE HAVASU CITY</b> .....		<b>LH</b>			<b>MOH</b>	Hotel/Motel (Additional Tax)			004	4.00%		For single item, Retail Tax on portion over \$1,500			004	1.00%	
Privilege Tax			000	2.00%		Restaurant/Bar			011	4.00%		For single item, Use Tax on portion over \$1,500			006	1.00%	
Use Tax			002	2.00%		<b>PATAGONIA (F)</b> .....		<b>PA</b>			<b>STC</b>	<b>SAN LUIS (F)</b> .....		<b>SU</b>			<b>YMA</b>
Restaurant/Bar (Additional Tax)			003	1.00%		Privilege Tax			000	3.00%		Privilege Tax			000	4.00%	
Jet Fuel			007	\$.03/gal		Food			001	2.50%		Use Tax			002	4.00%	
Jet Fuel Use Tax			008	\$.03/gal		Hotel/Motel (Additional tax)			003	3.00%		Contracts (post Sep. 2004 and pre June 2008)			008	3.50%	
<b>LITCHFIELD PARK (F)</b> .....		<b>LP</b>			<b>MAR</b>	Mining			005	0.10%		Contracts (pre Oct. 2004)			009	2.50%	
Privilege Tax			000	2.00%		<b>PAYSON (F)</b> .....		<b>PS</b>			<b>GLA</b>	<b>SEDONA</b> .....		<b>SE</b>			<b>YAV/COC</b>
Hotel/Motel (Additional Tax)			001	1.00%		Privilege Tax			000	2.12%		Privilege Tax			000	3.00%	
Use Tax			002	2.00%		Hotel/Motel (Additional Tax)			003	3.00%		Hotel/Motel (Additional Tax)			001	3.00%	
Construction Contracting			015	4.00%		Contracts (pre Jan. 2005)			009	2.00%		Use Tax			002	3.00%	
Contracts (pre June 17, 2006)			008	2.00%		<b>PIMA (F)</b> .....		<b>PM</b>			<b>GRA</b>	<b>SHOW LOW (F)</b> .....		<b>SL</b>			<b>NAV</b>
<b>MAMMOTH</b> .....		<b>MH</b>			<b>PNL</b>	Privilege Tax			000	2.00%		Privilege Tax			000	2.00%	
Privilege Tax			000	2.00%		Construction Contracting			015	3.00%		SIERRA VISTA (F).....	<b>SR</b>				<b>COH</b>
Use Tax			002	2.00%		Contracts (pre Jun. 2007 and post Oct. 2001)			008	2.00%		Privilege Tax			000	1.75%	
<b>MARANA</b> .....		<b>MA</b>			<b>PMA/PNL</b>	Contracts (pre Nov. 2001)			009	1.00%		Use Tax			002	1.75%	
Privilege Tax			000	2.00%		<b>PINETOP-LAKESIDE (F)</b> .....		<b>PP</b>			<b>NAV</b>	Restaurant/Bar			003	2.60%	
Telecommunications			001	4.00%		Privilege Tax			000	2.50%		Hotel/Motel (Additional Tax)			004	5.50%	
Use Tax			002	2.00%		Hotel/Motel (Additional Tax)			003	3.00%		Utilities/Telecommunications			008	2.00%	
Hotel/Motel (Additional Tax)			003	3.00%		Restaurant/Bar (Additional Tax)			004	2.00%		Jet Fuel			009	\$.02/gal	
Utilities			004	4.00%		For single item, Retail Tax on portion over \$5,000			005	1.50%		Rental of Real Property			013	1.00%	
Construction Contracting			008	4.00%		<b>PRESCOTT VALLEY (F)</b> .....		<b>PL</b>			<b>YAV</b>	Construction Contracting			015	2.45%	
Contracts (pre Oct. 2004)			006	2.00%		Privilege Tax			000	2.33%		Contracts (pre Sept. 2006)			006	1.50%	
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)			007	4.00%		Use Tax			002	2.33%		<b>SNOWFLAKE (F)</b> .....		<b>SN</b>			<b>NAV</b>
Construction Contracts (pre May 2001)			009	3.00%		Hotel/Motel (Additional Tax)			003	2.33%		Privilege Tax			000	2.00%	
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)			010	4.50%		Contracts (pre Dec. 2002)			009	2.00%		Hotel/Motel (Additional Tax)			001	4.00%	
<b>MARICOPA (F)</b> .....		<b>MP</b>			<b>PNL</b>	<b>QUARTZSITE</b> .....		<b>QZ</b>			<b>LAP</b>	Restaurant/Bar			003	3.00%	
Privilege Tax			000	2.00%		Privilege Tax			000	2.50%		SOMERTON (F).....	<b>SO</b>				<b>YMA</b>
Use Tax			002	2.00%		Use Tax			002	2.50%		Privilege Tax			000	2.50%	
Hotel/Motel (Additional Tax)			003	2.00%		For single item, Retail Tax on portion over \$10,000			004	1.00%		Use Tax			002	2.50%	
Construction Contracting			004	3.50%		Metalliferous Mining			005	0.10%		<b>SOUTH TUCSON (F)</b> .....		<b>ST</b>			<b>PMA</b>
Metalliferous Mining			005	0.10%		For single item, Use Tax on portion over \$10,000			006	1.00%		Privilege Tax			000	2.50%	
Contracts (pre May 2005)			009	2.00%		Restaurant and Bars			011	2.50%		Restaurant/Bar			009	3.50%	
<b>MIAMI (F)</b> .....		<b>MM</b>			<b>GLA</b>	Construction Contracting			015	3.50%		<b>SPRINGERVILLE (F)</b> .....		<b>SV</b>			<b>APA</b>
Privilege Tax			000	2.50%		Hotel/Motel			025	2.50%		Privilege Tax			000	3.00%	
Contracts (pre May 2003)			009	1.50%		Manufactured Buildings			117	3.50%		Hotel/Motel (Additional Tax)			001	2.00%	
<b>ORO VALLEY</b> .....		<b>OR</b>			<b>PMA</b>	Contracts (pre Dec. 2005)			008	2.50%		For single item, Retail Tax on portion over \$1,000			004	2.00%	
Privilege Tax			000	2.00%		<b>QUEEN CREEK (F)</b> .....		<b>QC</b>			<b>MAR/PNL</b>	<b>STAR VALLEY (F)</b> .....		<b>SY</b>			<b>GLA</b>
Hotel/Motel (Additional Tax)			003	6.00%		Privilege Tax/Use Tax			000	2.25%		Privilege Tax			000	2.00%	
Construction Contracting			004	4.00%		Hotel/Motel (Additional Tax)			003	1.00%		Metalliferous Mining			005	0.10%	
Contracts (pre May 2004)			008	2.00%		Construction Contracting			005	4.25%		Residential Rental			013	2.00%	
Utilities			005	2.00%		Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)			006	4.00%		<b>SUPERIOR</b> .....		<b>SI</b>			<b>PNL</b>
<b>PAGE (F)</b> .....		<b>PG</b>			<b>COC</b>	Contracts (post Feb. 2003 and pre Oct. 2007)			007	2.00%		Privilege Tax			000	2.00%	
Privilege Tax			000	3.00%		Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)			008	2.00%		For single item, Retail Tax on portion over \$500			004	1.00%	
Hotel/Motel (Additional Tax)			001	3.00%		Contracts (pre March 2003)			009	1.00%		<b>SURPRISE</b> .....		<b>SP</b>			<b>MAR</b>
Use Tax			002	3.00%		<b>SAFFORD (F)</b> .....		<b>SF</b>			<b>GRA</b>	Privilege Tax			000	2.20%	
Restaurant/Bar			003	4.00%		Privilege Tax			000	2.50%		Hotel/Motel (Additional Tax)			001	1.00%	
For single item, Retail Tax on portion over \$3,000			004	2.00%		Use Tax			002	2.50%		Restaurant/Bar			003	3.20%	
For single item, Use Tax on portion over \$3,000			006	2.00%		Hotel/Motel (Additional Tax)			003	5.00%		Construction Contracting			005	3.70%	
Rental of Real Property			013	3.00%		Retail Tax for entire single item over \$5,000			004	1.00%		Contracts (post March 2004 and pre July 2005)			008	2.20%	
<b>PARADISE VALLEY (F)</b> .....		<b>PV</b>			<b>MAR</b>	Use Tax for entire single item over \$5,000			006	1.00%		Contracts (pre April 2004)			009	2.00%	
Privilege Tax			000	1.65%		Construction Contracting			015	4.00%		<b>TAYLOR (F)</b> .....		<b>TL</b>			<b>NAV</b>
Hotel/Motel (Additional Tax)			001	3.00%		Contracts (post Oct. 2005 and pre Dec. 2006)			008	2.50%		Privilege Tax			000	2.00%	
Use Tax			002	1.65%		Contracts (pre Nov. 2005)			009	2.00%		Hotel/Motel (Additional Tax)			003	2.00%	
Contracts (post Dec. 1998 and pre Sep. 2004)			008	1.40%		<b>SAHUARITA</b> .....		<b>SA</b>			<b>PMA</b>						
Contracts (pre Jan. 1999)			009	1.20%		Privilege Tax			000	2.00%							
						Construction Contracting			002	4.00%							
						Hotel/Motel (Additional Tax)			003	2.00%							
						Contracts (post Aug. 2000 and pre July 2005)			008	3.00%							
						Contracts (pre Sept. 2000)			009	1.00%							

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES		
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>THATCHER (F)</b> .....	<b>TC</b> .....			<b>GRA</b>
Privilege Tax		000	2.00%	
Food Tax		001	1.50%	
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%	
<b>TOLLESON (F)</b> .....	<b>TN</b> .....			<b>MAR</b>
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%	
<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%	
Hotel/Motel (Additional Tax)		003	2.50%	
<b>WICKENBURG (F)</b> .....	<b>WB</b> .....			<b>MAR</b>
Privilege Tax		000	1.70%	
Hotel/Motel (Additional Tax)		003	3.50%	
Retail Tax for entire single item over \$10,000		004	1.19%	
Restaurant and Bars		011	5.20%	
Contracts (pre Oct. 2003)		009	1.00%	
<b>WILLCOX (F)</b> .....	<b>WC</b> .....			<b>COH</b>
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%	
<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	4.50%	
Restaurant/Bar		009	4.50%	
<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%	
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	
<b>YOUNGTOWN (F)</b> .....	<b>YT</b> .....			<b>MAR</b>
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> .....	<b>YM</b> .....			<b>YMA</b>
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**

For information, call:

Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
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	

**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.azdor.gov](http://www.azdor.gov).