

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 ^a	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	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
005	Communications	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
006	Transporting	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
007	Private (Rail) Car	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
008	Pipeline	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
009	Publication	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
010	Job Printing	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
011	Restaurants and Bars	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
012	Amusement	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
015	Contracting-Prime	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
017	Retail	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
019	Severance-Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%
023	Recreational Vehicle Surcharge ^f	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging ^b	7.05%	7.737%	7.60%	7.60%	8.27%	6.78%	7.05%	7.698%	7.60%	7.325%	7.698%	7.05%	.065%
026	Use Tax-Utilities	7.10%	6.725%	6.60%	7.10%	6.60%	6.60%	7.10%	7.10%	6.60%	6.60%	7.60%	6.60%	N/A
029	Use Tax Purchases	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	N/A
030	Use Tax From Inventory	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	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	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
041	Municipal Water ^c	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax ^d	3.355¢	3.66¢	3.66¢	3.66¢	3.355¢	3.202¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax ^d	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A
053/055	Rental Car Surcharge ^{e, h}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^d	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments ⁱ	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	N/A
153	Rental Car Surcharge-Stadium ^h	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at 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.

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			
BENSON (F)					BS	COH	COLORADO CITY					CC	MOH	FREDONIA (F)					FD	COC
Privilege Tax			000	2.50%		Privilege Tax			000	2.00%		Privilege Tax			000	4.00%				
Hotel/Motel (Additional Tax)			001	2.00%		Use Tax			002	2.00%		Use Tax			002	4.00%				
Retail Tax for entire single item over \$5000			004	1.00%		Hotel/Motel (Additional Tax)			003	2.00%		Contracts (pre Mar. 2007)			009	2.00%				
Construction Contracting			005	4.00%		COOLIDGE (F)					CL	PNL	GILA BEND (F)					GI	MAR	
Contracts (pre Feb. 2005)			008	2.50%		Privilege Tax			000	3.00%		Privilege Tax			000	3.00%				
BISBEE (F)					BB	COH	Retail Tax for entire single item over \$10,000			001	1.50%		Use Tax (monthly gross receipts less than \$500,000)			002	1.50%			
Privilege Tax			000	2.50%		Use Tax			002	3.00%		Hotel/Motel (Additional Tax)			003	2.00%				
Hotel/Motel (Additional Tax)			003	2.50%		Use Tax for entire single item over \$10,000			003	1.50%		Jet Fuel			005	\$.03/gal				
BUCKEYE (F)					BE	MAR	Hotel/Motel (Additional Tax)			006	3.00%		Telecommunications			007	3.50%			
Privilege Tax			000	3.00%		Construction Contracting			005	4.00%		Telecom (preexist Jan. 2000)			008	3.00%				
Telecommunications			007	4.00%		Contracts (post July 2004 and pre Oct. 2005)			008	3.00%		Privilege Tax (preexist Jan. 2000)			009	2.50%				
Construction Contracting			015	3.00%		Contracts (pre Aug. 2004)			009	2.00%		Use Tax (monthly gross receipts \$500,001 and above)			029	0.30%				
Contracts (pre Aug. 2006)			008	2.00%		COTTONWOOD (F)					CW	YAV	GILBERT (F)					GB	MAR	
CAMP VERDE					CE	YAV	Privilege Tax			000	3.00%		Privilege Tax			000	1.50%			
Privilege Tax			000	2.00%		Utilities			001	1.00%		Hotel/Motel (Additional Tax)			003	3.00%				
Use Tax			002	2.00%		Hotel/Motel (Additional Tax)			003	3.00%		Construction Contracting			015	4.00%				
Hotel/Motel (Additional Tax)			003	3.00%		Construction Contracting			015	4.00%		Construction Contracts (pre Nov. 2008)			008	3.20%				
Hotel/Motel			004	1.00%		Construction Contracts (pre Nov. 2008 and post Dec. 2005)			007	2.20%		Contracts (pre Nov. 2008 and post Dec. 2005)			007	2.20%				
Construction Contracting			005	3.00%		Contracts (pre Jan. 2006)			009	2.20%		Contracts (pre Jan. 2006)			009	2.20%				
Contracts (post Feb. 2000 and pre Jul. 2004)			008	2.00%		DEWEY-HUMBOLDT (F)					DH	YAV	GOODYEAR (F)					GY	MAR	
Contracts (pre Mar. 2000)			009	1.00%		Privilege Tax			000	2.00%		Privilege Tax			000	2.50%				
CAREFREE (F)					CA	MAR	Use Tax			002	2.00%		Use Tax			002	2.50%			
Privilege Tax			000	3.00%		Hotel/Motel (Additional Tax)			003	2.00%		Hotel/Motel (Additional Tax)			003	2.50%				
Food Tax			001	2.00%		Metalliferous Mining			005	0.10%		Retail Tax for entire single item over \$5000			004	1.20%				
Hotel/Motel (Additional Tax)			003	3.00%		Construction Contracting (pre Jun. 2010)			015	1.00%		Restaurant/Bar			005	4.00%				
Restaurant/Bar			004	3.00%		DUNCAN (F)					DC	GRN	GUADALUPE (F)					GU	MAR	
Construction Contracting			005	4.00%		Privilege Tax			000	2.00%		Privilege Tax			000	3.00%				
Contracts (pre Apr. 2005)			009	2.00%		EAGAR (F)					EG	APA	HAYDEN (F)					HY	GLA	
CASA GRANDE (F)					CG	PNL	Privilege Tax			000	3.00%		Privilege Tax			000	3.00%			
Privilege Tax (except Retail, Utilities/Telecom)			000	1.80%		Use Tax			002	3.00%		Restaurant/Bar			003	5.00%				
Utilities/Telecommunications			001	2.00%		Hotel/Motel (Additional Tax)			003	3.00%		Amusements			004	5.00%				
Retail Sales			002	2.00%		For single item, Retail Tax on portion over \$1000			004	2.00%		Contracts (pre Aug. 2003)			009	2.00%				
Hotel/Motel (Additional Tax)			003	2.00%		For single item, Use Tax on portion over \$1000			006	2.00%		HAYDEN (F)					HY	GLA		
For single item, Retail Tax on portion over \$5000			004	1.50%		EL MIRAGE (F)					EM	MAR	HOLBROOK (F)					HB	NAV	
Construction Contracting			015	4.00%		Privilege Tax			000	3.00%		Privilege Tax			000	3.00%				
Contracts (pre Aug. 2006)			009	1.80%		Hotel/Motel (Additional Tax)			001	2.00%		Use Tax			002	3.00%				
CAVE CREEK (F)					CK	MAR	Use Tax			002	3.00%		Hotel/Motel (Additional Tax)			003	2.00%			
Privilege Tax			000	3.00%		ELOY (F)					EL	PNL	HUACHUCA CITY					HC	COH	
Utilities			001	3.00%		Privilege Tax			000	3.00%		Privilege Tax			000	1.50%				
Use Tax			002	3.00%		Use Tax			002	3.00%		Contracts (pre Dec. 2001)			009	1.00%				
Hotel/Motel (Additional Tax)			003	4.00%		Hotel/Motel (Additional Tax)			003	4.00%		JEROME					JO	YAV		
Construction Contracting			005	5.00%		Construction Contracting			005	4.50%		Privilege Tax			000	3.50%				
Contracts (post Nov. 2000 and pre Oct. 6, 2005)			008	2.50%		Restaurant/Bar			009	6.00%		Contracts (pre Jan.-2010)			009	3.00%				
Contracts (pre Dec. 2000)			009	2.00%		Contracts (pre July 2001)			004	2.00%		Residential Rental			013	3.50%				
CHINO VALLEY (F)					CV	YAV	Contracts (post June 2001 and pre Oct. 2005)			008	3.00%		Constructions Contracts			015	3.00%			
Privilege Tax			000	3.00%		For single item, Retail Tax on portion over \$6,000			006	1.50%		KEARNY					KN	PNL		
Use Tax			002	3.00%		FLORENCE (F)					FL	PNL	KINGMAN					KM	MOH	
Hotel/Motel (Additional Tax)			003	3.00%		Privilege Tax			000	2.00%		Privilege Tax			000	2.00%				
Jet Fuel			008	\$.015/gal		Food			001	2.00%		Hotel/Motel (Additional Tax)			003	3.00%				
Jet Fuel Use Tax			009	\$.015/gal		Hotel/Motel (Additional Tax)			003	2.00%		Contracts (pre Jan.-2010)			009	3.00%				
Contracts (pre Sep. 2004)			007	2.00%		Construction Contracting			015	4.00%		Residential Rental			013	3.50%				
CLARKDALE					CD	YAV	Contracts (pre Mar. 2006)			009	2.00%		Constructions Contracts			015	3.00%			
Privilege Tax			000	3.00%		Use Tax			029	3.00%		KEARNY					KN	PNL		
Hotel/Motel (Additional Tax)			001	2.00%		FOUNTAIN HILLS (F)					FH	MAR	KINGMAN					KM	MOH	
Metalliferous Mining			003	0.10%		Privilege Tax			000	2.60%		Privilege Tax			000	3.00%				
Contracts (pre Jun. 2009)			005	3.25%		Use Tax			002	2.60%		Hotel/Motel (Additional Tax)			003	3.00%				
Construction Contracting			006	4.00%		Hotel/Motel (Additional Tax) (pre Oct. 2010)			003	3.00%		Construction Contracting			008	4.00%				
Contracts (pre Aug. 2004)			008	2.25%		Residential Rental			004	1.60%		Contracts (post Sep. 2006 and pre July 2009)			015	3.50%				
CLIFTON (F)					CF	GRN	Metalliferous Mining			005	0.10%		Contracts (pre Oct. 2006)			009	2.00%			
Privilege Tax			000	3.00%		Contracts (post Oct. 2000 and pre Apr. 2003)			008	1.60%		KEARNY					KN	PNL		
For single item, Retail Tax on portion over \$9999			004	2.00%		Contracts (pre Nov. 2000)			009	1.20%		Privilege Tax			000	2.00%				
Contracts (pre Mar. 2006)			009	2.00%		Hotel/Motel (Additional Tax)			025	4.00%		Use Tax			002	2.00%				
												Hotel/Motel (Additional Tax)			003	4.00%				

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES												
CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY
		CLASS	RATE				CLASS	RATE				CLASS	RATE	
LAKE HAVASU CITY	LH			MOH	PARKER	PK			LAP	ST. JOHNS (F)	SJ			APA
Privilege Tax		000	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Use Tax		002	2.00%		Retail Tax for single item over \$2,500		001	1.00%		Use Tax		002	2.00%	
Restaurant/Bar (Additional Tax)		003	1.00%		Utilities		003	3.00%		Hotel/Motel (Additional Tax)		003	1.00%	
Jet Fuel		007	\$.03/gal		Hotel/Motel (Additional Tax)		004	4.00%		SAN LUIS (F)	SU			YMA
Jet Fuel Use Tax		008	\$.03/gal		Restaurant/Bar		011	4.00%		Privilege Tax		000	4.00%	
LITCHFIELD PARK (F)	LP			MAR	PATAGONIA (F)	PA			STC	Use Tax		002	4.00%	
Privilege Tax		000	2.80%		Privilege Tax		000	3.00%		Contracts (post Sep. 2004 and pre June 2008)		008	3.50%	
Hotel/Motel (Additional Tax)		001	1.00%		Food		001	2.50%		Contracts (pre Oct. 2004)		009	2.50%	
Use Tax		002	2.80%		Hotel/Motel (Additional tax)		003	3.00%		SEDONA	SE			YAV/COC
Construction Contracting		015	4.80%		Mining		005	0.10%		Effective Jan. 1, 2011, Sedona becomes a non-program city.				
Construction Contracts (pre Nov. 2008 and post Jun-16-06)		006	4.00%		PAYSON (F)	PS			GLA	SHOW LOW (F)	SL			NAV
Construction Contracts (pre June 17, 2006)		008	2.00%		Privilege Tax		000	2.12%		Privilege Tax		000	2.00%	
Contracts (pre Oct. 2008)		009	2.00%		Hotel/Motel (Additional Tax)		003	5.00%		SIERRA VISTA (F)	SR			COH
MAMMOTH	MH			PNL	Contracts (pre Jan. 2005)		009	2.00%		Privilege Tax		000	1.75%	
Privilege Tax		000	2.00%		PIMA (F)	PM			GRA	Use Tax		002	1.75%	
Use Tax		002	2.00%		Privilege Tax		000	2.00%		Restaurant/Bar		003	2.60%	
MARANA	MA			PMA/PNL	Construction Contracting		015	3.00%		Hotel/Motel		004	5.50%	
Privilege Tax		000	2.00%		Contracts (pre Jun. 2007 and post Oct. 2001)		008	2.00%		Utilities/Telecommunications		008	2.00%	
Telecommunications		001	4.00%		Contracts (pre Nov. 2001)		009	1.00%		Jet Fuel		009	\$0.02/gal	
Use Tax		002	2.00%		PINETOP-LAKESIDE (F)	PP			NAV	Rental of Real Property		013	1.00%	
Hotel/Motel (Additional Tax) <i>effective July 3, 2009</i>		003	6.00%		Privilege Tax		000	2.50%		Construction Contracting		015	2.45%	
Utilities		004	4.00%		Hotel/Motel (Additional Tax)		003	3.00%		Contracts (pre Sept. 2006)		006	1.50%	
Construction Contracting		008	4.00%		Restaurant/Bar (Additional Tax)		004	2.00%		SNOWFLAKE (F)	SN			NAV
Contracts (pre Oct. 2004)		006	2.00%		For single item, Retail Tax on portion over \$5,000		005	1.50%		Privilege Tax		000	2.00%	
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		PRESCOTT VALLEY (F)	PL			YAV	Hotel/Motel (Additional Tax)		001	4.00%	
Construction Contracts (pre May 2001)		009	3.00%		Privilege Tax		000	2.33%		Restaurant/Bar		003	3.00%	
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)		010	4.50%		Use Tax		002	2.33%		SOMERTON (F)	SO			YMA
MARICOPA (F)	MP			PNL	Hotel/Motel (Additional Tax)		003	2.33%		Privilege Tax		000	3.33%	
Privilege Tax		000	2.00%		QUARTZSITE	QZ			LAP	Use Tax		002	2.50%	
Use Tax		002	2.00%		Privilege Tax		000	2.50%		Construction Contracting		015	2.50%	
Hotel/Motel (Additional Tax)		003	2.00%		Use Tax		002	2.50%		SOUTH TUCSON (F)	ST			PMA
Construction Contracting		004	3.50%		For single item, Retail Tax on portion over \$10,000		004	1.00%		Privilege Tax		000	2.50%	
Metalliferous Mining		005	0.10%		Metalliferous Mining		005	0.10%		Restaurant/Bar		009	3.50%	
Contracts (pre May 2005)		009	2.00%		For single item, Use Tax on portion over \$10,000		006	1.00%		SPRINGERVILLE (F)	SV			APA
MIAMI (F)	MM			GLA	Restaurant and Bars		011	3.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.50%		Construction Contracting		015	3.50%		Hotel/Motel (Additional Tax)		001	2.00%	
Contracts (pre May 2003)		009	1.50%		Hotel/Motel		025	5.50%		For single item, Retail Tax on portion over \$1,000		004	2.00%	
ORO VALLEY	OR			PMA	Manufactured Buildings		117	3.50%		STAR VALLEY (F)	SY			GLA
Privilege Tax		000	2.00%		Contracts (pre Dec. 2005)		008	2.50%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		003	6.00%		QUEEN CREEK (F)	QC			MAR/PNL	Metalliferous Mining		005	0.10%	
Construction Contracting		004	4.00%		Privilege Tax/Use Tax		000	2.25%		Residential Rental		013	2.00%	
Contracts (pre May 2004)		008	2.00%		Hotel/Motel (Additional Tax)		003	1.00%		SUPERIOR	SI			PNL
Utilities		005	2.00%		Construction Contracting		005	4.25%		Privilege Tax		000	2.00%	
PAGE (F)	PG			COC	Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)		006	4.00%		For single item, Retail Tax on portion over \$500		004	1.00%	
Privilege Tax		000	3.00%		Contracts (post Feb. 2003 and pre Oct. 2007)		007	2.00%		SURPRISE	SP			MAR
Hotel/Motel (Additional Tax)		001	3.00%		Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)		008	2.00%		Privilege Tax		000	2.20%	
Use Tax		002	3.00%		Contracts (pre March 2003)		009	1.00%		Hotel/Motel (Additional Tax)		001	2.52%	
Restaurant/Bar		003	4.00%		SAFFORD (F)	SF			GRA	Use Tax		002	2.20%	
For single item, Retail Tax on portion over \$3,000		004	2.00%		Privilege Tax		000	2.50%		Restaurant/Bar		003	3.20%	
For single item, Use Tax on portion over \$3,000		006	2.00%		Use Tax		002	2.50%		Construction Contracting		005	3.70%	
Rental of Real Property		013	3.00%		Hotel/Motel (Additional Tax)		003	5.00%		Contracts (post March 2004 and pre July 2005)		008	2.20%	
PARADISE VALLEY (F)	PV			MAR	Retail Tax for entire single item over \$5,000		004	1.00%		Contracts (pre April 2004)		009	2.00%	
Privilege Tax		000	1.65%		Use Tax for entire single item over \$5,000		006	1.00%						
Hotel/Motel (Additional Tax) pre Aug. 2010		001	3.00%		Construction Contracting		015	4.00%						
Use Tax		002	1.65%		Contracts (post Oct. 2005 and pre Dec. 2006)		008	2.50%						
Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		Contracts (pre Nov. 2005)		009	2.00%						
Contracts (pre Jan. 1999)		009	1.20%		SAHUARITA	SA			PMA					
Hotel/Motel (Additional Tax)		025	3.40%		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
TAYLOR (F)	TL			NAV
Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
THATCHER (F)	TC			GRA
Privilege Tax		000	2.00%	
Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%	
Retail Tax for entire single item over \$5,000		004	1.00%	
Contracts (pre Dec. 2006)		009	2.00%	
Rental of Real Property		013	2.00%	
Construction Contracting		015	3.50%	
TOLLESON (F)	TN			MAR
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	2.00%	
For single item, Retail Tax on portion over \$5,000		004	2.00%	
Contracts (pre Oct. 2007)		009	2.00%	
TOMBSTONE	TS			COH
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	3.00%	
TUSAYAN	TY			COC
Privilege Tax		000	2.00%	
Restaurant and Bar		011	4.00%	
Hotel/Motel (Additional Tax)		025	2.00%	
Jet Fuel Tax		049	\$.05/gal	
WELLTON (F)	WT			YMA
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		003	2.50%	
WICKENBURG (F)	WB			MAR
Privilege Tax		000	2.20%	
Hotel/Motel (Additional Tax)		003	2.00%	
Retail Tax for entire single item over \$10,000		004	1.19%	
Telecommunications		005	3.00%	
Rental Occupancy		006	1.70%	
Contracts (pre Oct. 2003)		009	1.00%	
Restaurant and Bars		011	2.20%	
Rental of Real Property		013	1.70%	
WILLCOX (F)	WC			COH
Privilege Tax		000	3.00%	
Hotel/Motel		003	7.00%	
Retail Tax for entire single item over \$1,250		004	2.00%	
Contracts (pre Aug. 2002)		009	2.00%	
WILLIAMS (F)	WL			COC
Privilege Tax		000	3.00%	
Food Tax		002	2.00%	
Hotel/Motel Tax (not in addition to WL)		003	4.50%	
Restaurant/Bar		009	4.50%	
WINKELMAN (F)	WM			GLA/PNL
Privilege Tax		000	3.50%	
Contracts (pre Dec. 2001)		008	2.50%	
WINSLOW (F)	WS			NAV
Privilege Tax		000	3.00%	
For single item, Retail Tax on portion over \$1,000		001	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar (Additional Tax)		004	2.00%	
Jet Fuel		009	\$.03	
YOUNGTOWN (F)	YT			MAR
Privilege Tax		000	3.00%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Aug. 2007)		009	2.00%	
Rental of Real Property		013	2.00%	
YUMA (F)	YM			YMA
Privilege Tax		000	1.70%	

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

TABLE III	NON-PROGRAM CITIES INFORMATION
Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
Bullhead City.....	(866) 940-7660
Chandler.....	(480) 782-2280
Douglas.....	(520) 417-7333
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
Sedona.....	(866) 940-7660
Tempe.....	(480) 350-2955
Tucson.....	(520) 791-4566

TABLE IV	COUNTY CODES
COUNTY	CODE
Apache.....	APA
Cochise.....	COH
Coconino.....	COC
Gila.....	GLA
Graham.....	GRA
Greenlee.....	GRN
La Paz.....	LAP
Maricopa.....	MAR
Mohave.....	MOH
Municipal Water, Statewide.....	SWD
Navajo.....	NAV
Rio Nuevo District, Pima.....	PAD
Pima.....	PMA
Pinal.....	PNL
Santa Cruz.....	STC
Tourism & Sports Authority District – Maricopa.....	MCB
Yavapai.....	YAV
Yuma.....	YMA

TABLE V	INDIAN RESERVATION CODES	
INDIAN RESERVATION	COUNTY	CODE
Ak-Chin.....	Pinal.....	PNA
Cocopah.....	Yuma.....	YMB
Colorado River.....	La Paz.....	LAC
Fort McDowell-Yavapai.....	Maricopa.....	MAE
Fort Mojave.....	Mohave.....	MOF
Fort Yuma-Quechan.....	Yuma.....	YMG
Gila River.....	Maricopa.....	MAH
Gila River.....	Pinal.....	PNH
Havasupai.....	Coconino.....	COI
Hopi.....	Coconino.....	COJ
Hopi.....	Navajo.....	NAJ
Hualapai.....	Coconino.....	COK
Hualapai.....	Mohave.....	MOK
Kaibab-Paiute.....	Coconino.....	COL
Kaibab-Paiute.....	Mohave.....	MOL
Navajo.....	Apache.....	APM
Navajo.....	Coconino.....	COM
Navajo.....	Navajo.....	NAM
Pascua-Yaqui.....	Maricopa.....	MAN
Pascua-Yaqui.....	Pima.....	PMN
Salt River Pima-Maricopa.....	Maricopa.....	MAO
San Carlos Apache.....	Gila.....	GLP
San Carlos Apache.....	Graham.....	GRP
San Carlos Apache.....	Pinal.....	PNP
San Juan Southern Paiute.....	Coconino.....	COQ
Tohono O'Odham.....	Maricopa.....	MAT
Tohono O'Odham.....	Pima.....	PMT
Tohono O'Odham.....	Pinal.....	PNT
Tonto Apache.....	Gila.....	GLU
White Mountain Apache.....	Apache.....	APD
White Mountain Apache.....	Gila.....	GLD
White Mountain Apache.....	Graham.....	GRD
White Mountain Apache.....	Navajo.....	NAD
Yavapai Apache.....	Yavapai.....	YAW
Yavapai-Prescott.....	Yavapai.....	YAX

Arizona Department of Revenue

- Business/Withholding Tax: (602) 255-2060
- Statewide Toll-Free: (800) 634-6494
- Web Site: www.azdor.gov