

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 <sup>a</sup>	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Santa Cruz	Yavapai	Yuma		All Other Counties
002	Mining-Nonmetal	3.437%	3.828%	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 <sup>f</sup>	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging <sup>b</sup>	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 <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>	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 <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, 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.

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>BENSON (F)</b> .....	<b>BS</b> .....			<b>COH</b>	<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>MOH</b>	<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>
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%		<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>PNL</b>	<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>
Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
<b>BISBEE (F)</b> .....	<b>BB</b> .....			<b>COH</b>	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	
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			<b>MAR</b>	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%		<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			<b>YAV</b>	<b>GILBERT (F)</b> .....	<b>GB</b> .....			<b>MAR</b>
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>YAV</b>	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%		<b>GLOBE (F)</b> .....	<b>GL</b> .....			<b>GLA</b>
Hotel/Motel (Additional Tax)		003	3.00%		Construction Contracting		015	4.00%		Privilege Tax		000	2.00%	
Hotel/Motel		004	1.00%		Construction Contracts (pre Nov. 2008)		008	3.20%		Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		005	3.00%		Contracts (pre Nov. 2008 and post Dec. 2005)		007	2.20%		Contracts (pre May 2005)		009	1.50%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Contracts (pre Jan. 2006)		009	2.20%		<b>NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.</b>				
Contracts (pre Mar. 2000)		009	1.00%		<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			<b>YAV</b>	<b>GOODYEAR (F)</b> .....	<b>GY</b> .....			<b>MAR</b>
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>MAR</b>	Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
Privilege Tax		000	3.00%		Use Tax		002	2.00%		Use Tax		002	2.50%	
Food Tax		001	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.50%	
Hotel/Motel (Additional Tax)		003	3.00%		Metalliferous Mining		005	0.10%		Retail Tax for entire single item over \$5000		004	1.20%	
Restaurant/Bar		004	3.00%		Construction Contracting (pre Jun. 2010)		015	1.00%		Restaurant/Bar		005	4.00%	
Construction Contracting		005	4.00%		<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>	Construction Contracting		006	3.50%	
Contracts (pre Apr. 2005)		009	2.00%		Privilege Tax		000	2.00%		Use Tax for entire single item over \$5000		007	1.20%	
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			<b>PNL</b>	<b>EAGAR (F)</b> .....	<b>EG</b> .....			<b>APA</b>	Jet Fuel		009	\$.03/gal	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Privilege Tax		000	3.00%		Contracts (pre Jan. 2005)		008	2.00%	
Utilities/Telecommunications		001	2.00%		Use Tax		002	3.00%		<b>GUADALUPE (F)</b> .....	<b>GU</b> .....			<b>MAR</b>
Retail Sales		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Restaurant/Bar		003	5.00%	
For single item, Retail Tax on portion over \$5000		004	1.50%		For single item, Use Tax on portion over \$1000		006	2.00%		Amusements		004	5.00%	
Construction Contracting		015	4.00%		<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>	Contracts (pre Aug. 2003)		009	2.00%	
Contracts (pre Aug. 2006)		009	1.80%		Privilege Tax		000	3.00%		<b>HAYDEN (F)</b> .....	<b>HY</b> .....			<b>GLA</b>
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>MAR</b>	Hotel/Motel (Additional Tax)		001	2.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%	
Utilities		001	3.00%		<b>ELOY (F)</b> .....	<b>EL</b> .....			<b>PNL</b>	Hotel/Motel (Additional Tax)		003	2.00%	
Use Tax		002	3.00%		Privilege Tax		000	3.00%		Metalliferous Mining		005	0.10%	
Hotel/Motel (Additional Tax)		003	4.00%		Use Tax		002	3.00%		Timbering and Other Extraction		009	0.10%	
Construction Contracting		005	5.00%		Hotel/Motel (Additional Tax)		003	4.00%		Contracts (pre Mar. 2004)		008	1.00%	
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Construction Contracting		005	4.50%		<b>HOLBROOK (F)</b> .....	<b>HB</b> .....			<b>NAV</b>
Contracts (pre Dec. 2000)		009	2.00%		Restaurant/Bar		009	6.00%		Privilege Tax		000	3.00%	
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			<b>YAV</b>	Contracts (pre July 2001)		004	2.00%		Use Tax		002	3.00%	
Privilege Tax		000	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Use Tax		002	3.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%		<b>HUACHUCA CITY</b> .....	<b>HC</b> .....			<b>COH</b>
Hotel/Motel (Additional Tax)		003	3.00%		<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>	Privilege Tax		000	1.50%	
Jet Fuel		008	\$.015/gal		Privilege Tax		000	2.00%		Contracts (pre Dec. 2001)		009	1.00%	
Jet Fuel Use Tax		009	\$.015/gal		Food		001	2.00%		<b>JEROME</b> .....	<b>JO</b> .....			<b>YAV</b>
Contracts (pre Sep. 2004)		007	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	3.50%	
<b>CLARKDALE</b> .....	<b>CD</b> .....			<b>YAV</b>	Construction Contracting		015	4.00%		Contracts (pre Jan.-2010)		009	3.00%	
Privilege Tax		000	3.00%		Contracts (pre Mar. 2006)		009	2.00%		Residential Rental		013	3.50%	
Hotel/Motel (Additional Tax)		001	2.00%		Use Tax		029	3.00%		Construction Contracts		015	3.00%	
Metalliferous Mining		003	0.10%		<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			<b>MAR</b>	<b>KEARNY</b> .....	<b>KN</b> .....			<b>PNL</b>
Contracts (pre Jun. 2009)		005	3.25%		Privilege Tax		000	2.60%		Privilege Tax		000	3.00%	
Construction Contracting		006	4.00%		Use Tax		002	2.60%		Hotel/Motel (Additional Tax)		003	3.00%	
Contracts (pre Aug. 2004)		008	2.25%		Hotel/Motel (Additional Tax) (pre Oct. 2010)		003	3.00%		Construction Contracting		008	4.00%	
<b>CLIFTON (F)</b> .....	<b>CF</b> .....			<b>GRN</b>	Residential Rental		004	1.60%		Contracts (post Sep. 2006 and pre July 2009)		015	3.50%	
Privilege Tax		000	3.00%		Metalliferous Mining		005	0.10%		Contracts (pre Oct. 2006)		009	2.00%	
For single item, Retail Tax on portion over \$9999		004	2.00%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%						
Contracts (pre Mar. 2006)		009	2.00%		Contracts (pre Nov. 2000)		009	1.20%						
					Hotel/Motel (Additional Tax)		025	4.00%						

(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>PARADISE VALLEY (F)</b> .....	<b>PV</b> .....			<b>MAR</b>	<b>SAHUARITA</b> .....	<b>SA</b> .....			<b>PMA</b>
Privilege Tax		000	2.00%		Privilege Tax		000	1.65%		Privilege Tax		000	2.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax) pre Aug. 2010		001	3.00%		Construction Contracting		002	4.00%	
Hotel/Motel (Additional Tax)		003	4.00%		Use Tax		002	1.65%		Hotel/Motel (Additional Tax)		003	2.00%	
<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....			<b>MOH</b>	Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		Contracts (post Aug. 2000 and pre July 2005)		008	3.00%	
Privilege Tax		000	2.00%		Contracts (pre Jan. 1999)		009	1.20%		Contracts (pre Sept. 2000)		009	1.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		025	3.40%		<b>ST. JOHNS (F)</b> .....	<b>SJ</b> .....			<b>APA</b>
Restaurant/Bar (Additional Tax)		003	1.00%		<b>PARKER</b> .....	<b>PK</b> .....			<b>LAP</b>	Privilege Tax		000	2.00%	
Jet Fuel		007	\$.03/gal		Privilege Tax		000	2.00%		Use Tax		002	2.00%	
Jet Fuel Use Tax		008	\$.03/gal		Retail Tax for single item over \$2,500		001	1.00%		Hotel/Motel (Additional Tax)		003	1.00%	
<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....			<b>MAR</b>	Utilities		003	3.00%		<b>SAN LUIS (F)</b> .....	<b>SU</b> .....			<b>YMA</b>
Privilege Tax		000	2.80%		Hotel/Motel (Additional Tax)		004	4.00%		Privilege Tax		000	4.00%	
Hotel/Motel (Additional Tax)		001	1.00%		Restaurant/Bar		011	4.00%		Use Tax		002	4.00%	
Use Tax		002	2.80%		<b>PATAGONIA (F)</b> .....	<b>PA</b> .....			<b>STC</b>	Contracts (post Sep. 2004 and pre June 2008)		008	3.50%	
Construction Contracting		015	4.80%		Privilege Tax		000	3.00%		Contracts (pre Oct. 2004)		009	2.50%	
Construction Contracts (pre Nov. 2008 and post Jun-16-06)		006	4.00%		Food		001	2.50%		<b>SHOW LOW (F)</b> .....	<b>SL</b> .....			<b>NAV</b>
Construction Contracts (pre June 17, 2006)		008	2.00%		Hotel/Motel (Additional tax)		003	3.00%		Privilege Tax		000	2.00%	
Contracts (pre Oct. 2008)		009	2.00%		Mining		005	0.10%		<b>SIERRA VISTA (F)</b> .....	<b>SR</b> .....			<b>COH</b>
<b>MAMMOTH</b> .....	<b>MH</b> .....			<b>PNL</b>	<b>PAYSON (F)</b> .....	<b>PS</b> .....			<b>GLA</b>	Privilege Tax		000	1.75%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.12%		Use Tax		002	1.75%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	5.00%		Restaurant/Bar		003	2.60%	
<b>MARANA</b> .....	<b>MA</b> .....			<b>PMA/PNL</b>	Contracts (pre Jan. 2005)		009	2.00%		Hotel/Motel		004	5.50%	
Privilege Tax		000	2.00%		<b>PIMA (F)</b> .....	<b>PM</b> .....			<b>GRA</b>	Utilities/Telecommunications		008	2.00%	
Telecommunications		001	4.00%		Privilege Tax		000	2.00%		Jet Fuel		009	\$0.02/gal	
Use Tax		002	2.00%		Construction Contracting		015	3.00%		Rental of Real Property		013	1.00%	
Hotel/Motel (Additional Tax) <i>effective July 3, 2009</i>		003	6.00%		Contracts (pre Jun. 2007 and post Oct. 2001)		008	2.00%		Construction Contracting		015	2.45%	
Utilities		004	4.00%		Contracts (pre Nov. 2001)		009	1.00%		Contracts (pre Sept. 2006)		006	1.50%	
Construction Contracting		008	4.00%		<b>PINETOP-LAKESIDE (F)</b> .....	<b>PP</b> .....			<b>NAV</b>	<b>SNOWFLAKE (F)</b> .....	<b>SN</b> .....			<b>NAV</b>
Contracts (pre Oct. 2004)		006	2.00%		Privilege Tax		000	2.50%		Privilege Tax		000	2.00%	
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		001	4.00%	
Construction Contracts (pre May 2001)		009	3.00%		Restaurant/Bar (Additional Tax)		004	2.00%		Restaurant/Bar		003	3.00%	
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)		010	4.50%		For single item, Retail Tax on portion over \$5,000		005	1.50%		<b>SOUTH TUCSON (F)</b> .....	<b>ST</b> .....			<b>PMA</b>
<b>MARICOPA (F)</b> .....	<b>MP</b> .....			<b>PNL</b>	<b>PRESCOTT VALLEY (F)</b> .....	<b>PL</b> .....			<b>YAV</b>	Privilege Tax		000	2.50%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.33%		Restaurant/Bar		009	3.50%	
Use Tax		002	2.00%		Use Tax		002	2.33%		<b>SPRINGERVILLE (F)</b> .....	<b>SV</b> .....			<b>APA</b>
Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.33%		Privilege Tax		000	3.00%	
Construction Contracting		004	3.50%		<b>QUARTZSITE</b> .....	<b>QZ</b> .....			<b>LAP</b>	Hotel/Motel (Additional Tax)		001	2.00%	
Metalliferous Mining		005	0.10%		Privilege Tax		000	2.50%		For single item, Retail Tax on portion over \$1,000		004	2.00%	
Contracts (pre May 2005)		009	2.00%		Use Tax		002	2.50%		<b>STAR VALLEY (F)</b> .....	<b>SY</b> .....			<b>GLA</b>
<b>MIAMI (F)</b> .....	<b>MM</b> .....			<b>GLA</b>	For single item, Retail Tax on portion over \$10,000		004	1.00%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.50%		Metalliferous Mining		005	0.10%		Metalliferous Mining		005	0.10%	
Contracts (pre May 2003)		009	1.50%		For single item, Use Tax on portion over \$10,000		006	1.00%		Residential Rental		013	2.00%	
<b>ORO VALLEY</b> .....	<b>OR</b> .....			<b>PMA</b>	Restaurant and Bars		011	3.00%		<b>SUPERIOR</b> .....	<b>SI</b> .....			<b>PNL</b>
Privilege Tax		000	2.00%		Construction Contracting		015	3.50%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		003	6.00%		Hotel/Motel		025	5.50%		For single item, Retail Tax on portion over \$500		004	1.00%	
Construction Contracting		004	4.00%		Manufactured Buildings		117	3.50%		<b>SURPRISE</b> .....	<b>SP</b> .....			<b>MAR</b>
Contracts (pre May 2004)		008	2.00%		Contracts (pre Dec. 2005)		008	2.50%		Privilege Tax		000	2.20%	
Utilities		005	2.00%		<b>QUEEN CREEK (F)</b> .....	<b>QC</b> .....			<b>MAR/PNL</b>	Hotel/Motel (Additional Tax)		001	2.52%	
<b>PAGE (F)</b> .....	<b>PG</b> .....			<b>COC</b>	Privilege Tax/Use Tax		000	2.25%		Use Tax		002	2.20%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	1.00%		Restaurant/Bar		003	3.20%	
Hotel/Motel (Additional Tax)		001	3.00%		Construction Contracting		005	4.25%		Construction Contracting		005	3.70%	
Use Tax		002	3.00%		Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)		006	4.00%		Contracts (post March 2004 and pre July 2005)		008	2.20%	
Restaurant/Bar		003	4.00%		Contracts (post Feb. 2003 and pre Oct. 2007)		007	2.00%		Contracts (pre April 2004)		009	2.00%	
For single item, Retail Tax on portion over \$3,000		004	2.00%		Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)		008	2.00%		<b>TAYLOR (F)</b> .....	<b>TL</b> .....			<b>NAV</b>
For single item, Use Tax on portion over \$3,000		006	2.00%		Contracts (pre March 2003)		009	1.00%		Privilege Tax		000	2.00%	
Rental of Real Property		013	3.00%		<b>SAFFORD (F)</b> .....	<b>SF</b> .....			<b>GRA</b>	Hotel/Motel (Additional Tax)		003	2.00%	
					Privilege Tax		000	2.50%		<b>THATCHER (F)</b> .....	<b>TC</b> .....			<b>GRA</b>
					Use Tax		002	2.50%		Privilege Tax		000	2.00%	
					Hotel/Motel (Additional Tax)		003	5.00%		Use Tax		002	2.00%	
					Retail Tax for entire single item over \$5,000		004	1.00%		Hotel/Motel (Additional Tax)		003	3.00%	
					Use Tax for entire single item over \$5,000		006	1.00%		Retail Tax for entire single item over \$5,000		004	1.00%	
					Construction Contracting		015	2.50%		Contracts (pre Dec. 2006)		009	2.00%	
					Contracts (post Oct. 2005 and pre Dec. 2006)		008	2.50%		Rental of Real Property		013	2.00%	
					Contracts (pre Nov. 2005)		009	2.00%		Construction Contracting		015	3.50%	

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES		
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<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>TUSAYAN</b> .....	<b>TY</b> .....			<b>COC</b>
Privilege Tax		000	2.00%	
Restaurant and Bar		011	4.00%	
Hotel/Motel (Additional Tax)		025	2.00%	
<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	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%	
<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 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		
Somerton.....	(928) 627-8866, Ext. 10		
Tempe.....	(480) 350-2955		
Tucson.....	(520) 791-4566		
Willcox.....	(866) 940-7660		

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