

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 1** provides the tax rates which **combine** the state's transaction privilege tax rate and the county excise tax rate. Table 1 also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- **Table 2** 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 3** 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 4** 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 5** 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 1		TAX RATES FOR SALES IN THESE COUNTIES												Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES ^a	Cochise	Coconino	Gila	La Paz ^j	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.
- j) **IMPORTANT NOTICE: La Paz County rates will be changing on December 1.** Please visit the department's website for more details.

TABLE 2					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	FOUNTAIN HILLS (F)	FH			MAR
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%		Privilege Tax		000	2.60%	
Hotel/Motel (Additional Tax)		001	2.00%		Use Tax		002	2.00%		Use Tax		002	2.60%	
Retail Tax for entire single item over \$5000		004	1.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax) (pre Oct. 2010)		003	3.00%	
Construction Contracting		005	4.00%		COOLIDGE (F)	CL			PNL	Residential Rental		004	1.60%	
Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax		000	3.00%		Metalliferous Mining		005	0.10%	
BISBEE (F)	BB			COH	Retail Tax for entire single item over \$10,000		001	1.50%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%	
Privilege Tax		000	2.50%		Use Tax		002	3.00%		Contracts (pre Nov. 2000)		009	1.20%	
Hotel/Motel (Additional Tax)		003	2.50%		Use Tax for entire single item over \$10,000		003	1.50%		Hotel/Motel (Additional Tax)		025	4.00%	
BUCKEYE (F)	BE			MAR	Hotel/Motel (Additional Tax)		006	3.00%		FREDONIA (F)	FD			COC
Privilege Tax		000	3.00%		Construction Contracting		005	4.00%		Privilege Tax		000	4.00%	
Telecommunications		007	4.00%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Use Tax		002	4.00%	
Construction Contracting		015	3.00%		Contracts (pre Aug. 2004)		009	2.00%		Contracts (pre Mar. 2007)		009	2.00%	
Contracts (pre Aug. 2006)		008	2.00%		COTTONWOOD (F)	CW			YAV	GILA BEND (F)	GI			MAR
CAMP VERDE	CE			YAV	Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		Utilities		001	1.00%		Use Tax (monthly gross receipts less than \$500,000)		002	1.50%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Construction Contracting		015	4.00%		Jet Fuel		005	\$.03/gal	
Hotel/Motel		004	1.00%		Construction Contracts (pre Nov. 2008)		008	3.20%		Telecommunications		007	3.50%	
Construction Contracting		005	3.00%		Contracts (pre Nov. 2008 and post Dec. 2005)		007	2.20%		Telecom (preexist Jan. 2000)		008	3.00%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Contracts (pre Jan. 2006)		009	2.20%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
Contracts (pre Mar. 2000)		009	1.00%		DEWEY-HUMBOLDT (F)	DH			YAV	Use Tax (monthly gross receipts \$500,001 and above)		029	0.30%	
CAREFREE (F)	CA			MAR	Privilege Tax		000	2.00%		GILBERT (F)	GB			MAR
Privilege Tax		000	3.00%		Use Tax		002	2.00%		Privilege Tax		000	1.50%	
Food Tax		001	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Metalliferous Mining		005	0.10%		GLOBE (F)	GL			GLA
Restaurant/Bar		004	3.00%		Construction Contracting (pre Jun. 2010)		015	1.00%		Privilege Tax		000	2.00%	
Construction Contracting		005	4.00%		DUNCAN (F)	DC			GRN	Hotel/Motel (Additional Tax)		003	3.00%	
Contracts (pre Apr. 2005)		009	2.00%		Privilege Tax		000	2.00%		Contracts (pre May 2005)		009	1.50%	
CASA GRANDE (F)	CG			PNL	EAGAR (F)	EG			APA	NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.				
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Privilege Tax		000	3.00%		GOODYEAR (F)	GY			MAR
Utilities/Telecommunications		001	2.00%		Use Tax		002	3.00%		Privilege Tax		000	2.50%	
Retail Sales		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	2.50%	
Hotel/Motel (Additional Tax)		003	2.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Hotel/Motel (Additional Tax)		003	2.50%	
For single item, Retail Tax on portion over \$5000		004	1.50%		For single item, Use Tax on portion over \$1000		006	2.00%		Retail Tax for entire single item over \$5000		004	1.20%	
Construction Contracting		015	4.00%		EL MIRAGE (F)	EM			MAR	Restaurant/Bar		005	4.00%	
Contracts (pre Aug. 2006)		009	1.80%		Privilege Tax		000	3.00%		Construction Contracting		006	3.50%	
CAVE CREEK (F)	CK			MAR	Hotel/Motel (Additional Tax)		001	2.00%		Use Tax for entire single item over \$5000		007	1.20%	
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Contracts (pre Jan. 2005)		008	2.00%	
Utilities		001	3.00%		ELOY (F)	EL			PNL	Jet Fuel		009	\$.03/gal	
Use Tax		002	3.00%		Privilege Tax		000	3.00%		GUADALUPE (F)	GU			MAR
Hotel/Motel (Additional Tax)		003	4.00%		Use Tax		002	3.00%		Privilege Tax		000	4.00%	
Construction Contracting		005	5.00%		Hotel/Motel (Additional Tax)		003	4.00%		Restaurant/Bar		003	5.00%	
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Construction Contracting		005	4.50%		Amusements		004	5.00%	
Contracts (pre Dec. 2000)		009	2.00%		Restaurant/Bar		009	6.00%		Contracts (post Jul. 2003 and pre Jul. 2011)		008	3.00%	
CHINO VALLEY (F)	CV			YAV	Contracts (pre July 2001)		004	2.00%		Contracts (pre Aug. 2003)		009	2.00%	
Privilege Tax		000	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Rental of Real Property		013	3.00%	
Use Tax		002	3.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%		HAYDEN (F)	HY			GLA
Hotel/Motel (Additional Tax)		003	3.00%		FLORENCE (F)	FL			PNL	Privilege Tax		000	3.00%	
Jet Fuel		008	\$.015/gal		Privilege Tax		000	2.00%		Use Tax		002	3.00%	
Jet Fuel Use Tax		009	\$.015/gal		Food		001	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Sep. 2004)		007	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Metalliferous Mining		005	0.10%	
CLARKDALE	CD			YAV	Construction Contracting		015	4.00%		Timbering and Other Extraction		009	0.10%	
Privilege Tax		000	3.00%		Contracts (pre Mar. 2006)		009	2.00%		Contracts (pre Mar. 2004)		008	1.00%	
Hotel/Motel (Additional Tax)		001	2.00%		Use Tax		029	3.00%		HOLBROOK (F)	HB			NAV
Metalliferous Mining		003	0.10%							Privilege Tax		000	3.00%	
Contracts (pre Jun. 2009)		005	3.25%							Use Tax		002	3.00%	
Construction Contracting		006	4.00%							Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Aug. 2004)		008	2.25%							HUACHUCA CITY	HC			COH
CLIFTON (F)	CF			GRN						Privilege Tax		000	1.50%	
Privilege Tax		000	3.00%							Contracts (pre Dec. 2001)		009	1.00%	
For single item, Retail Tax on portion over \$9999		004	2.00%											
Contracts (pre Mar. 2006)		009	2.00%											

(F) These cities tax food sales.

TABLE 2		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	
STAR VALLEY (F)SY.....				GLA	TOLLESON (F)TN.....				MAR	WILLIAMS (F)WL.....				COC
Privilege Tax		000	2.00%		Privilege Tax		000	2.50%		Privilege Tax		000	3.00%	
Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax)		001	2.00%		Food Tax		002	2.00%	
Residential Rental		013	2.00%		For single item, Retail Tax on portion over \$5,000		004	2.00%		Hotel/Motel Tax (not in addition to WL)		003	4.50%	
SUPERIORSI.....				PNL	Contracts (pre Oct. 2007)		009	2.00%		Restaurant/Bar		009	4.50%	
Privilege Tax		000	2.00%		TOMBSTONETS.....				COH	WINKELMAN (F)WM.....				GLA/PNL
For single item, Retail Tax on portion over \$500		004	1.00%		Privilege Tax		000	2.50%		Privilege Tax		000	3.50%	
SURPRISESP.....				MAR	Hotel/Motel (Additional Tax)		001	6.00%		Contracts (pre Dec. 2001)		008	2.50%	
Privilege Tax		000	2.20%		TUSAYANTY.....				COC	WINSLOW (F)WS.....				NAV
Hotel/Motel (Additional Tax)		001	2.52%		Privilege Tax		000	2.00%		Privilege Tax		000	3.00%	
Use Tax		002	2.20%		Restaurant and Bar		011	4.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar		003	3.20%		Hotel/Motel (Additional Tax)		025	2.00%		Restaurant/Bar (Additional Tax)		004	2.00%	
Construction Contracting		005	3.70%		WELLTON (F)WT.....				YMA	Metalliferous Mining		005	0.10%	
Contracts (post March 2004 and pre July 2005)		008	2.20%		Privilege Tax		000	2.50%		Jet Fuel		009	\$.03/gal.	
Contracts (pre April 2004)		009	2.00%		Hotel/Motel (Additional Tax)		003	2.50%		YOUNGTOWN (F)YT.....				MAR
TAYLOR (F)TL.....				NAV	WICKENBURG (F)WB.....				MAR	Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.20%		Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
THATCHER (F)TC.....				GRA	Retail Tax for entire single item over \$10,000		004	1.19%		Contracts (pre Aug. 2007)		009	2.00%	
Privilege Tax		000	2.50%		Telecommunications		005	3.00%		Rental of Real Property		013	2.00%	
Use Tax		002	2.50%		Rental Occupancy		006	1.70%		YUMA (F)YM.....				YMA
Hotel/Motel (Additional Tax)		003	3.00%		Contracts (pre Oct. 2003)		009	1.00%		Privilege Tax		000	1.70%	
Retail Tax for entire single item over \$5,000		004	1.00%		Restaurant and Bars		011	2.20%		NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				
Contracts (post Nov. 2006 and pre Jul. 2011)		008	2.00%		Rental of Real Property		013	1.70%						
Contracts (pre Dec. 2006)		009	2.00%											
Rental of Real Property		013	2.00%											
Construction Contracting		015	3.50%											

See page 5 for Tables 3, 4 and 5.

TABLE 3	NON-PROGRAM CITIES INFORMATION
Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
Bullhead City.....	(928) 763-0166
Chandler.....	(480) 782-2280
Douglas.....	(520) 417-7333
Flagstaff.....	(928) 213-2250
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.....	(928) 204-7205
Somerton.....	(928) 722-7344
Tempe.....	(480) 350-2955
Tucson.....	(520) 791-4566
Willcox.....	(520) 766-4202

TABLE 4	COUNTY CODES
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 5	INDIAN RESERVATION CODES	
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