

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 Code	TAXABLE ACTIVITIES <sup>a</sup>	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN) Navajo (NAV)	
002	Mining-Nonmetal	3.437%	4.05%	3.75%	3.75%	4.375%	3.562%	3.281%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.031%
004	Utilities	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
005	Communications <sup>k</sup>	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
006	Transporting	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
008	Pipeline	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
009	Publication	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
012	Amusement	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0.5%	0.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
015	Contracting-Prime	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
017	Retail	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
315	MRRA Amount <sup>l</sup>	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A
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%	2.50%	.025%
023	Recreational Vehicle Surcharge <sup>f</sup>	0	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging <sup>b</sup>	6.05%	6.90%	6.60%	6.55%	7.7%	7.27%	5.78%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%
026	Use Tax-Utilities	6.10%	5.90%	5.60%	6.10%	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%	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%	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%	1.10%	N/A
041	Municipal Water <sup>c</sup>	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax <sup>d</sup>	3.355¢	3.965¢	3.66¢	3.66¢	4.27¢	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¢	3.05¢	N/A
053/055	Rental Car Surcharge <sup>e, h</sup>	0	0	0	0	0	\$2.50	0	\$3.50	0	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%	5.60%	N/A
153	Rental Car Surcharge-Stadium <sup>h</sup>	0	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¢	20¢	N/A
912	E911 Prepaid Wireless <sup>j</sup>	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	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. Business code 041 should only be reported in region code SWD.
- d) Rate is cents per gallon up to 10 million gallons.
- 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) Prepaid wireless Communications retailers.
- k) Telecom Service Providers may be required to report under Business Codes 033 & 911 in addition to Business Code 005.
- l) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.

TABLE 2					PROGRAM CITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted</i>				
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>BENSON (F)</b>	<b>BS</b>			<b>COH</b>	<b>BISBEE (F)</b>	<b>BB</b>			<b>COH</b>	<b>BUCKEYE (F)</b>	<b>BE</b>			<b>MAR</b>
Advertising		018	3.50		Advertising		018	3.50		Advertising		018	3.00	
Amusements		012	3.50		Amusements		012	3.50		Amusements		012	3.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.50		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.00	
Job Printing		010	3.50		Feed at Wholesale		116	3.50		Feed at Wholesale		116	3.00	
Manufactured Buildings		027	3.50		Job Printing		010	3.50		Job Printing		010	3.00	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00	
Publication		009	3.50		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Hotels		044	3.50		Publication		009	3.50		Publication		009	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels		044	3.50		Hotels		044	3.00	
Residential Rental, Leasing, & Licensing for Use		045	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Residential Rental, Leasing, & Licensing for Use		045	3.50		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental Occupancy		040	2.00	
Retail Sales		017	3.50		Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Retail Sales (Single Item over \$5,000)		717	1.00		Retail Sales		017	3.50		Restaurant and Bars		011	3.00	
Retail Sales Food for Home Consumption		062	3.50		Retail Sales Food for Home Consumption		062	3.50		Retail Sales		017	3.00	
MRRA Amount <sup>D</sup>		315	3.50		MRRA Amount <sup>D</sup>		315	3.50		Retail Sales (Single Item over \$1,999.99)		307	1.10	
Communications		005	3.50		Communications		005	3.50		Retail Sales Food for Home Consumption		062	3.00	
Transporting		006	3.50		Transporting		006	3.50		MRRA Amount <sup>D</sup>		315	3.00	
Utilities		004	3.50		Utilities		004	3.50		Communications		005	4.00	
										Transporting		006	3.00	
										Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>BULLHEAD CITY</b>	<b>BH</b>			<b>MOH</b>	<b>CAMP VERDE</b>	<b>CE</b>			<b>YAV</b>	<b>CAREFREE (F)</b>	<b>CA</b>			<b>MAR</b>
Advertising		018	2.00		Advertising		018	3.65		Advertising		018	3.00	
Amusements		012	2.00		Amusements		012	3.65		Amusements		012	3.00	
Contracting – Prime		015	2.00		Contracting – Prime		015	3.65		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	3.65		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	3.65		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.00		Job Printing		010	3.65		Job Printing		010	3.00	
Jet Fuel Sales (cents per gallon)		049	0.03/gal		Manufactured Buildings		027	3.65		Manufactured Buildings		027	3.00	
Manufactured Buildings		027	2.00		Timbering and Other Extraction		020	3.65		Timbering and Other Extraction		020	3.00	
Timbering and Other Extraction		020	2.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	3.65		Publication		009	3.00	
Publication		009	2.00		Hotels		044	3.65		Hotels		044	3.00	
Hotels		044	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.65		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00	
Retail Sales		017	2.00		Retail Sales		017	3.65		Retail Sales		017	3.00	
MRRA Amount <sup>D</sup>		315	2.00		Retail Sales (Single Item Portion over \$5,000)		357	1.00		Retail Sales Food for Home Consumption		062	2.00	
Communications		005	2.00		MRRA Amount <sup>D</sup>		315	3.65		MRRA Amount <sup>D</sup>		315	3.00	
Transporting		006	2.00		Communications		005	3.65		Communications		005	3.00	
Utilities		004	2.00		Transporting		006	3.65		Transporting		006	3.00	
Jet Fuel Use Tax (cents per gallon)		051	0.03/gal		Utilities		004	3.65		Utilities		004	3.00	
Use Tax Purchases		029	2.00		Use Tax Purchases		029	3.65		Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	2.00		Use Tax From Inventory		030	3.65		Use Tax From Inventory		030	3.00	

(A) "Additional Tax" means in addition to Restaurant Tax  
 (B) "Additional Tax" means in addition to Hotel  
 (C) "Additional Tax" means in addition to Commercial Lease

(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project

(F) These Cities Tax Food for Home Consumption  
 TPP = Tangible Personal Property

TABLE 2					PROGRAM CITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted</i>				
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>CASA GRANDE (F)</b>	<b>CG</b>			<b>PNL</b>	<b>CAVE CREEK (F)</b>	<b>CK</b>			<b>MAR</b>	<b>CHINO VALLEY (F)</b>	<b>CV</b>			<b>YAV</b>
Advertising		018	1.80		Advertising		018	3.00		Advertising		018	4.00	
Amusements		012	1.80		Amusements		012	3.00		Amusements		012	4.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	5.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	5.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	5.00		Contracting – Owner Builder		037	4.00	
Job Printing		010	1.80		Feed at Wholesale		116	3.00		Job Printing		010	4.00	
Manufactured Buildings		027	1.80		Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	.015/gal	
Timbering and Other Extraction		020	1.80		Manufactured Buildings		027	3.00		Manufactured Buildings		027	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	4.00	
Publication		009	1.80		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Hotels		044	1.80		Publication		009	3.00		Publication		009	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels		044	3.00		Hotels		044	4.00	
Residential Rental, Leasing, & Licensing for Use		045	1.80		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	1.80		Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	1.80		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Restaurant and Bars		011	1.80		Rental Occupancy		040	3.00		Rental Occupancy		040	3.00	
Retail Sales		017	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Retail Sales (Single Item Portion over \$5,000)		357	1.50		Restaurant and Bars		011	3.00		Restaurant and Bars		011	4.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	3.00		Retail Sales		017	4.00	
MRRA Amount <sup>D</sup>		315	2.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	4.00	
Communications		005	2.00		MRRA Amount <sup>D</sup>		315	3.00		MRRA Amount <sup>D</sup>		315	4.00	
Transporting		006	1.80		Communications		005	3.00		Communications		005	4.00	
Utilities		004	2.00		Transporting		006	3.00		Transporting		006	4.00	
					Utilities		004	3.00		Utilities		004	4.00	
					Use Tax Purchases		029	3.00		Jet Fuel Use Tax (cents per gallon)		051	.015/gal	
					Use Tax From Inventory		030	3.00		Use Tax Purchases		029	3.00	
										Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>CLARKDALE (F)</b>	<b>CD</b>			<b>YAV</b>	<b>CLIFTON (F)</b>	<b>CF</b>			<b>GRN</b>	<b>COLORADO CITY</b>	<b>CC</b>			<b>MOH</b>
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	2.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.00		Job Printing		010	3.00		Job Printing		010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	3.00		Publication		009	2.00	
Hotels		044	3.00		Hotels		044	3.00		Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.00		Rental Occupancy		040	2.00	
Restaurant and Bars		011	3.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales		017	3.00		Retail Sales (Single Item Portion over \$9,999)		377	2.00		Restaurant and Bars		011	2.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	2.00	
MRRA Amount <sup>D</sup>		315	3.00		MRRA Amount <sup>D</sup>		315	3.00		MRRA Amount <sup>D</sup>		315	2.00	
Communications		005	3.00		Communications		005	3.00		Communications		005	2.00	
Transporting		006	3.00		Transporting		006	3.00		Transporting		006	2.00	
Utilities		004	3.00		Utilities		004	3.00		Utilities		004	2.00	
										Use Tax Purchases		029	2.00	
										Use Tax From Inventory		030	2.00	

(A) "Additional Tax" means in addition to Restaurant Tax  
 (B) "Additional Tax" means in addition to Hotel  
 (C) "Additional Tax" means in addition to Commercial Lease

(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project

(F) These Cities Tax Food for Home Consumption  
 TPP = Tangible Personal Property

TABLE 2				PROGRAM CITIES				<i>All tax rates are expressed as percentages (%) unless otherwise noted</i>							
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	
<b>COOLIDGE (F)</b>	<b>CL</b>			<b>PNL</b>	<b>COTTONWOOD (F)</b>	<b>CW</b>			<b>YAV</b>	<b>DEWEY-HUMBOLDT (F)</b>	<b>DH</b>			<b>YAV</b>	
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	2.00		
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	2.00		
Contracting – Prime		015	4.00		Contracting – Prime		015	4.00		Contracting – Prime		015	2.00		
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.00		
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.00		
Feed at Wholesale		116	3.00		Job Printing		010	3.00		Job Printing		010	2.00		
Job Printing		010	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00		
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00		
Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		
Severance – Metal Mining		019	0.10		Publication		009	3.00		Publication		009	2.00		
Publication		009	3.00		Hotels		044	3.00		Hotels		044	2.00		
Hotels		044	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00		
Residential Rental, Leasing, & Licensing for Use		045	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	2.00		
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.00		Retail Sales		017	2.00		
Restaurant and Bars		011	3.00		Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	2.00		
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	3.00		MRRA Amount <sup>D</sup>		315	2.00		
Retail Sales (Single item over \$10,000)		917	1.50		MRRA Amount <sup>D</sup>		315	3.00		Communications		005	2.00		
Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.00		Transporting		006	2.00		
MRRA Amount <sup>D</sup>		315	3.00		Transporting		006	3.00		Utilities		004	2.00		
Communications		005	3.00		Utilities		004	1.00		Use Tax Purchases		029	2.00		
Transporting		006	3.00							Use Tax From Inventory		030	2.00		
Utilities		004	3.00												
Use Tax Purchases		029	3.00												
Use Tax Purchases (Single item over \$10,000)		929	1.50												
Use Tax From Inventory		030	3.00												

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>DUNCAN (F)</b>	<b>DC</b>			<b>GRN</b>	<b>EAGAR (F)</b>	<b>EG</b>			<b>APA</b>	<b>EL MIRAGE (F)</b>	<b>EM</b>			<b>MAR</b>
Advertising		018	2.00		Amusements		012	3.00		Advertising		018	3.00	
Amusements		012	2.00		Contracting – Prime		015	3.00		Amusements		012	3.00	
Contracting – Prime		015	2.00		Contracting – Speculative Builders		016	3.00		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	2.00		Contracting – Owner Builder		037	3.00		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	2.00		Job Printing		010	3.00		Contracting – Owner Builder		037	3.00	
Job Printing		010	2.00		Manufactured Buildings		027	3.00		Job Printing		010	3.00	
Manufactured Buildings		027	2.00		Timbering and Other Extraction		020	3.00		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	2.00		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10		Publication		009	3.00		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Hotels		044	3.00		Publication		009	3.00	
Hotels		044	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotels		044	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.00	
Retail Sales		017	2.00		Retail Sales		017	3.00		Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item over \$1,000)		157	2.00		Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount <sup>D</sup>		315	2.00		Retail Sales Food for Home Consumption		062	3.00		MRRA Amount <sup>D</sup>		315	3.00	
Communications		005	2.00		MRRA Amount <sup>D</sup>		315	3.00		Communications		005	3.00	
Transporting		006	2.00		Communications		005	3.00		Transporting		006	3.00	
Utilities		004	2.00		Transporting		006	3.00		Utilities		004	3.00	
					Utilities		004	3.00		Use Tax Purchases		029	3.00	
					Use Tax Purchases		029	3.00		Use Tax From Inventory		030	3.00	
					Use Tax Purchases (Single item over \$1,000)		159	2.00						
					Use Tax From Inventory		030	3.00						

(A) "Additional Tax" means in addition to Restaurant Tax  
 (B) "Additional Tax" means in addition to Hotel  
 (C) "Additional Tax" means in addition to Commercial Lease

(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project

(F) These Cities Tax Food for Home Consumption  
 TPP = Tangible Personal Property

TABLE 2				PROGRAM CITIES				<i>All tax rates are expressed as percentages (%) unless otherwise noted</i>						
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>ELOY</b>	<b>EL</b>			<b>PNL</b>	<b>FLORENCE (F)</b>	<b>FL</b>			<b>PNL</b>	<b>FOUNTAIN HILLS (F)</b>	<b>FH</b>			<b>MAR</b>
Advertising		018	3.00		Advertising		018	2.00		Advertising		018	2.60	
Amusements		012	3.00		Amusements		012	2.00		Amusements		012	2.60	
Contracting – Prime		015	4.50		Contracting – Prime		015	4.00		Contracting – Prime		015	2.60	
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.60	
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.60	
Job Printing		010	3.00		Job Printing		010	2.00		Job Printing		010	2.60	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.60	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.60	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	2.00		Publication		009	2.60	
Hotels		044	4.00		Hotels		044	2.00		Hotels		044	2.60	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	1.60	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.60	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Lease (Additional Tax) <sup>C</sup>		313	1.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.60	
Restaurant and Bars		011	6.00		Retail Sales		017	2.00		Restaurant and Bars		011	2.60	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	2.60	
Retail Sales (Single Item Portion over \$6,000)		337	1.50		MRRA Amount <sup>D</sup>		315	2.00		Retail Sales Food for Home Consumption		062	2.60	
MRRA Amount <sup>D</sup>		315	3.00		Communications		005	2.00		MRRA Amount <sup>D</sup>		315	2.60	
Communications		005	3.00		Transporting		006	2.00		Communications		005	2.60	
Transporting		006	3.00		Utilities		004	2.00		Transporting		006	2.60	
Utilities		004	3.00		Use Tax Purchases		029	3.00		Utilities		004	2.60	
Use Tax Purchases		029	3.00		Use Tax From Inventory		030	3.00		Use Tax Purchases		029	2.60	
Use Tax Purchases (Single item portion over \$6,000)		339	1.50							Use Tax From Inventory		030	2.60	
Use Tax From Inventory		030	3.00											

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>FREDONIA (F)</b>	<b>FD</b>			<b>COC</b>	<b>GILA BEND (F)</b>	<b>GI</b>			<b>MAR</b>	<b>GILBERT (F)</b>	<b>GB</b>			<b>MAR</b>
Advertising		018	4.00		Amusements		012	3.00		Advertising		018	1.50	
Amusements		012	4.00		Contracting – Prime		015	3.00		Amusements		012	1.50	
Contracting – Prime		015	4.00		Contracting – Speculative Builders		016	3.00		Contracting – Prime		015	1.50	
Contracting – Speculative Builders		016	4.00		Contracting – Owner Builder		037	3.00		Contracting – Speculative Builders		016	1.50	
Contracting – Owner Builder		037	4.00		Feed at Wholesale		116	3.00		Contracting – Owner Builder		037	1.50	
Job Printing		010	4.00		Job Printing		010	3.00		Feed at Wholesale		116	1.50	
Manufactured Buildings		027	4.00		Manufactured Buildings		027	3.00		Job Printing		010	1.50	
Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)		049	0.03/gal		Manufactured Buildings		027	1.50	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.50	
Publication		009	4.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Hotels		044	4.00		Publication		009	3.00		Publication		009	1.50	
Residential Rental, Leasing, & Licensing for Use		045	4.00		Hotels		044	3.00		Hotels		044	1.50	
Commercial Rental, Leasing, & Licensing for Use		213	4.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	1.50	
Restaurant and Bars		011	4.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.50	
Retail Sales		017	4.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental Occupancy		040	1.50	
Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50	
MRRA Amount <sup>D</sup>		315	4.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50	
Communications		005	4.00		Retail Sales Food for Home Consumption		062	3.00		Restaurant and Bars		011	1.50	
Transporting		006	4.00		MRRA Amount <sup>D</sup>		315	3.00		Retail Sales		017	1.50	
Utilities		004	4.00		Communications		005	3.50		Retail Sales Food for Home Consumption		062	1.50	
Use Tax Purchases		029	4.00		Transporting		006	3.00		MRRA Amount <sup>D</sup>		315	1.50	
Use Tax From Inventory		030	4.00		Utilities		004	3.00		Communications		005	1.50	
					Use Tax Purchases		029	1.50		Transporting		006	1.50	
					Use Tax From Inventory		030	1.50		Utilities		004	1.50	
					Jet Fuel Use Tax (cents per Gallon)		051	0.03/gal						
					Use Tax Purchases (Gross Receipts > \$500,000)		439	.30						
					Use Tax From Inv (Gross Receipts > \$500,000)		440	.30						

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TABLE 2				PROGRAM CITIES				<i>All tax rates are expressed as percentages (%) unless otherwise noted</i>						
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>GLOBE (F)</b>	<b>GL</b>			<b>GLA</b>	<b>GOODYEAR (F)</b>	<b>GY</b>			<b>MAR</b>	<b>GUADALUPE (F)</b>	<b>GU</b>			<b>MAR</b>
Advertising		018	2.00		Advertising		018	2.50		Advertising		018	4.00	
Amusements		012	2.00		Amusements		012	2.50		Amusements		012	5.00	
Contracting – Prime		015	2.00		Contracting – Prime		015	3.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.00		Job Printing		010	2.50		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)		049	0.03/gal		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	2.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Severance – Metal Mining		019	0.10		Publication		009	4.00	
Hotels		044	2.00		Publication		009	2.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		144	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) <sup>(A)</sup>		144	6.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Hotel/Motel (Additional Tax) <sup>(B)</sup>		144	2.50		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Restaurant and Bars		011	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Retail Sales		017	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Restaurant and Bars		011	5.00	
Retail Sales Food for Home Consumption		062	2.00		Restaurant and Bars		011	4.00		Retail Sales		017	4.00	
MRRA Amount <sup>(D)</sup>		315	2.00		Retail Sales		017	2.50		Retail Sales Food for Home Consumption		062	4.00	
Communications		005	2.00		Retail Sales (Single item over \$5,000)		717	1.20		MRRA Amount <sup>(D)</sup>		315	4.00	
Transporting		006	2.00		Retail Sales Food for Home Consumption		062	2.00		Communications		005	4.00	
Utilities		004	2.00		MRRA Amount <sup>(D)</sup>		315	2.50		Transporting		006	4.00	
NOTE: Retail Tax on portion of single item over \$15,000 is taxes at zero.					Communications		005	2.50		Utilities		004	4.00	
					Transporting		006	2.50		NOTE: Hotel/Motel (Additional Tax) is not a new tax. It was collected by the City. As of 4/1/2015 it is collected by the Department of Revenue				
					Utilities		004	2.50						
					Jet Fuel Use Tax (cents per gallon)		051	0.03/gal						
					Use Tax Purchases		029	2.50						
					Use Tax Purchases (Single item over \$5,000)		729	1.20						
					Use Tax From Inventory		030	2.50						

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>HAYDEN (F)</b>	<b>HY</b>			<b>GLA</b>	<b>HOLBROOK (F)</b>	<b>HB</b>			<b>NAV</b>	<b>HUACHUCA CITY</b>	<b>HC</b>			<b>COH</b>
Advertising		018	3.00		Amusements		012	3.00		Advertising		018	1.50	
Amusements		012	3.00		Contracting – Prime		015	3.00		Amusements		012	1.50	
Contracting – Prime		015	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Prime		015	1.50	
Contracting – Speculative Builders		016	3.00		Contracting – Owner Builder		037	3.00		Contracting – Speculative Builders		016	1.50	
Contracting – Owner Builder		037	3.00		Job Printing		010	3.00		Contracting – Owner Builder		037	1.50	
Feed at Wholesale		116	3.00		Manufactured Buildings		027	3.00		Feed at Wholesale		116	1.50	
Job Printing		010	3.00		Timbering and Other Extraction		020	3.00		Job Printing		010	1.50	
Manufactured Buildings		027	3.00		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.50	
Timbering and Other Extraction		020	0.10		Publication		009	3.00		Timbering and Other Extraction		020	1.50	
Severance – Metal Mining		019	0.10		Hotels		044	3.00		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Hotel/Motel (Additional Tax) <sup>(A)</sup>		144	2.00		Publication		009	1.50	
Hotels		044	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Hotels		044	1.50	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		144	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Residential Rental, Leasing, & Licensing for Use		045	1.50	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.50	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Restaurant and Bars		011	3.00		Rental Occupancy		040	1.50	
Rental Occupancy		040	3.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales Food for Home Consumption		062	3.00		Restaurant and Bars		011	1.50	
Restaurant and Bars		011	3.00		MRRA Amount <sup>(D)</sup>		315	3.00		Retail Sales		017	1.50	
Retail Sales		017	3.00		Communications		005	3.00		MRRA Amount <sup>(D)</sup>		315	1.50	
Retail Sales Food for Home Consumption		062	3.00		Transporting		006	3.00		Communications		005	1.50	
MRRA Amount <sup>(D)</sup>		315	3.00		Utilities		004	3.00		Transporting		006	1.50	
Communications		005	3.00		Use Tax Purchases		029	3.00		Utilities		004	1.50	
Transporting		006	3.00		Use Tax From Inventory		030	3.00						
Utilities		004	3.00											
Use Tax Purchases		029	3.00											
Use Tax From Inventory		030	3.00											

(A) "Additional Tax" means in addition to Restaurant Tax  
 (B) "Additional Tax" means in addition to Hotel  
 (C) "Additional Tax" means in addition to Commercial Lease

(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project

(F) These Cities Tax Food for Home Consumption  
 TPP = Tangible Personal Property

TABLE 2				PROGRAM CITIES				<i>All tax rates are expressed as percentages (%) unless otherwise noted</i>							
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	
<b>JEROME</b>	<b>JO</b>			<b>YAV</b>	<b>KEARNY (F)</b>	<b>KN</b>			<b>PNL</b>	<b>KINGMAN</b>	<b>KM</b>			<b>MOH</b>	
Advertising		018	3.50		Advertising		018	3.00		Advertising		018	2.50		
Amusements		012	3.50		Amusements		012	3.00		Amusements		012	2.50		
Contracting – Prime		015	3.00		Contracting – Prime		015	4.00		Contracting – Prime		015	2.50		
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.50		
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.50		
Job Printing		010	3.50		Job Printing		010	3.00		Job Printing		010	2.50		
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.50		
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.50		
Severance – Metal Mining		019	0.10		Publication		009	3.00		Severance – Metal Mining		019	0.10		
Publication		009	3.50		Hotels		044	3.00		Publication		009	2.50		
Hotels		044	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotels		044	2.50		
Residential Rental, Leasing, & Licensing for Use		045	3.50		Residential Rental, Leasing, & Licensing for Use		045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Residential Rental, Leasing, & Licensing for Use		045	2.00		
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		
Retail Sales		017	3.50		Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50		
MRRA Amount <sup>D</sup>		315	3.50		Retail Sales		017	3.00		Restaurant and Bars		011	2.50		
Communications		005	3.50		Retail Sales Food for Home Consumption		062	3.00		Restaurant and Bars (Additional Tax) <sup>A</sup>		111	1.00		
Transporting		006	3.50		MRRA Amount <sup>D</sup>		315	3.00		Retail Sales		017	2.50		
Utilities		004	3.50		Communications		005	3.00		MRRA Amount <sup>D</sup>		315	2.50		
					Transporting		006	3.00		Communications		005	2.50		
					Utilities		004	3.00		Transporting		006	2.50		
										Utilities		004	2.50		
										Use Tax Purchases		029	2.50		
										Use Tax From Inventory		030	2.50		

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>LAKE HAVASU CITY</b>	<b>LH</b>			<b>MOH</b>	<b>LITCHFIELD PARK (F)</b>	<b>LP</b>			<b>MAR</b>	<b>MAMMOTH</b>	<b>MH</b>			<b>PNL</b>
Amusements		012	2.00		Advertising		018	2.80		Advertising		018	4.00	
Contracting – Prime		015	2.00		Amusements		012	2.80		Amusements		012	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Prime		015	4.80		Contracting – Prime		015	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Speculative Builders		016	4.80		Contracting – Speculative Builders		016	4.00	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.80		Contracting – Owner Builder		037	4.00	
Jet Fuel Sales (cents per gallon)		049	0.03/gal		Job Printing		010	2.80		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.80		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.80		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.80		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.80		Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	1.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.80		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Rental Occupancy		040	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.80		Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars (Additional Tax) <sup>A</sup>		111	1.00		Restaurant and Bars		011	2.80		Restaurant and Bars		011	4.00	
Retail Sales		017	2.00		Retail Sales		017	2.80		Retail Sales		017	4.00	
MRRA Amount <sup>D</sup>		315	2.00		Retail Sales Food for Home Consumption		062	2.80		Retail Sales Food for Home Consumption		062	4.00	
Communications		005	2.00		MRRA Amount <sup>D</sup>		315	2.80		MRRA Amount <sup>D</sup>		315	4.00	
Transporting		006	2.00		Communications		005	2.80		Communications		005	4.00	
Utilities		004	2.00		Transporting		006	2.80		Transporting		006	4.00	
Jet Fuel Use Tax (cents per gallon)		051	0.03/gal		Utilities		004	2.80		Utilities		004	4.00	
Use Tax Purchases		029	2.00		Use Tax Purchases		029	2.80		Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00		Use Tax From Inventory		030	2.80		Use Tax From Inventory		030	2.00	

(A) "Additional Tax" means in addition to Restaurant Tax  
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 TPP = Tangible Personal Property

TABLE 2				PROGRAM CITIES				<i>All tax rates are expressed as percentages (%) unless otherwise noted</i>						
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>MARANA</b>	<b>MA</b>			<b>PMA/PLN</b>	<b>MARICOPA (F)</b>	<b>MP</b>			<b>PNL</b>	<b>MIAMI (F)</b>	<b>MM</b>			<b>GLA</b>
Amusements		012	2.50		Advertising		018	2.00		Advertising		018	2.50	
Contracting – Prime		015	4.00		Amusements		012	2.00		Amusements		012	2.50	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	3.50		Contracting – Prime		015	2.50	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	2.50	
Job Printing		010	2.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	2.50	
Manufactured Buildings		027	2.50		Job Printing		010	2.00		Job Printing		010	2.50	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.50	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.50	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Hotels		044	2.50		Publication		009	2.00		Publication		009	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00		Hotels		044	2.00		Hotels		044	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.50	
Rental Occupancy		040	2.50		Residential Rental, Leasing, & Licensing for Use		045	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Restaurant and Bars		011	2.50	
Retail Sales		017	2.50		Retail Sales		011	2.00		Retail Sales		017	2.50	
Retail Sales (Single Item Portion over \$5,000)		357	2.00		Retail Sales		017	2.00		Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount <sup>D</sup>		315	2.50		Retail Sales Food for Home Consumption		062	2.00		MRRA Amount <sup>D</sup>		315	2.50	
Communications		005	4.50		MRRA Amount <sup>D</sup>		315	2.00		Communications		005	2.50	
Transporting		006	2.50		Communications		005	2.00		Transporting		006	2.50	
Utilities		004	4.50		Transporting		006	2.00						
Use Tax Purchases		029	2.50		Utilities		004	2.00						
Use Tax Purch (Single Item Portion over \$5,000)		359	2.00		Use Tax Purchases		029	2.00						
Use Tax From Inventory		030	2.50		Use Tax From Inventory		030	2.00						

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>ORO VALLEY</b>	<b>OR</b>			<b>PMA</b>	<b>PAGE (F)</b>	<b>PG</b>			<b>COC</b>	<b>PARADISE VALLEY (F)</b>	<b>PV</b>			<b>MAR</b>
Advertising		018	2.50		Advertising		018	3.00		Advertising		018	2.50	
Amusements		012	2.50		Amusements		012	3.00		Amusements		012	2.50	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.00		Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50		Job Printing		010	3.00		Job Printing		010	2.50	
Manufactured Buildings		027	2.50		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.50		Publication		009	3.00		Publication		009	2.50	
Hotels		044	2.50		Hotels		044	3.00		Hotels		044	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.263		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.40	
Rental Occupancy		040	2.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	1.65	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.65	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Lease (Additional Tax) <sup>C</sup>		313	0.85	
Retail Sales		017	2.50		Retail Sales		011	4.00		Rental Occupancy		040	1.65	
MRRA Amount <sup>D</sup>		315	2.50		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Transporting		006	2.50		Retail Sales (Single Item Portion over \$3,000)		387	2.00		Restaurant and Bars		011	2.50	
Utilities		004	4.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	2.50	
					MRRA Amount <sup>D</sup>		315	3.00		Retail Sales Food for Home Consumption		062	2.50	
					Communications		005	3.00		MRRA Amount <sup>D</sup>		315	2.50	
					Transporting		006	3.00		Communications		005	2.50	
					Utilities		004	3.00		Transporting		006	2.50	
					Use Tax Purchases		029	3.00		Utilities		004	2.50	
					Use Tax Purch (Single Item Portion over \$3,000)		389	2.00		Use Tax Purchases		029	2.50	
					Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	2.50	

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**TABLE 2** PROGRAM CITIES *All tax rates are expressed as percentages (%) unless otherwise noted.*

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>PARKER</b>	<b>PK</b>			<b>LAP</b>	<b>PATAGONIA (F)</b>	<b>PA</b>			<b>STC</b>	<b>PAYSON (F)</b>	<b>PS</b>			<b>GLA</b>
Advertising		018	2.00		Advertising		018	3.00		Advertising		018	2.12	
Amusements		012	2.00		Amusements		012	3.00		Amusements		012	2.12	
Contracting – Prime		015	2.00		Contracting – Prime		015	3.00		Contracting – Prime		015	2.12	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.12	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.12	
Job Printing		010	2.00		Feed at Wholesale		116	3.00		Job Printing		010	2.12	
Manufactured Buildings		027	2.00		Job Printing		010	3.00		Manufactured Buildings		027	2.12	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	2.12	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Severance – Metal Mining		019	0.10		Publication		009	2.12	
Hotels		044	2.00		Publication		009	3.00		Hotels		044	2.12	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotels		044	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.12	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Rental Occupancy		040	2.12	
Restaurant and Bars		011	4.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.12	
Retail Sales		017	2.00		Rental Occupancy		040	3.00		Restaurant and Bars		011	2.12	
Retail Sales (Single Item Portion over \$2,500)		467	1.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales		017	2.12	
MRRA Amount <sup>D</sup>		315	2.00		Restaurant and Bars		011	3.00		Retail Sales Food for Home Consumption		062	2.12	
Communications		005	2.00		Retail Sales		017	3.00		MRRA Amount <sup>D</sup>		315	2.12	
Transporting		006	2.00		Retail Sales Food for Home Consumption		062	2.50		Communications		005	2.12	
Utilities		004	3.00		MRRA Amount <sup>D</sup>		315	3.00		Transporting		006	2.12	
					Communications		005	3.00		Utilities		004	2.12	
					Transporting		006	3.00						
					Utilities		004	3.00						

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>PIMA (F)</b>	<b>PM</b>			<b>GRA</b>	<b>PINETOP-LAKESIDE</b>	<b>PP</b>			<b>NAV</b>	<b>PRESCOTT VALLEY (F)</b>	<b>PL</b>			<b>YAV</b>
Advertising		018	2.00		Advertising		018	2.50		Advertising		018	2.33	
Amusements		012	2.00		Amusements		012	2.50		Amusements		012	2.33	
Contracting – Prime		015	3.00		Contracting – Prime		015	2.50		Contracting – Prime		015	2.33	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.33	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.33	
Job Printing		010	2.00		Job Printing		010	2.50		Job Printing		010	2.33	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.33	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.33	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.50		Publication		009	2.33	
Hotels		044	2.00		Hotels		044	2.50		Hotels		044	2.33	
Residential Rental, Leasing, & Licensing for Use		045	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.33	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.33	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Restaurant and Bars		011	2.33	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Retail Sales		017	2.33	
Retail Sales		017	2.00		Restaurant and Bars		011	2.50		Retail Sales Food for Home Consumption		062	2.33	
Retail Sales Food for Home Consumption		062	2.00		Restaurant and Bars (Additional Tax) <sup>A</sup>		111	2.00		MRRA Amount <sup>D</sup>		315	2.33	
MRRA Amount <sup>D</sup>		315	2.00		Retail Sales		017	2.50		Communications		005	2.33	
Communications		005	2.00		Retail Sales (Single Item Portion over \$5,000)		357	1.50		Transporting		006	2.33	
Transporting		006	2.00		Retail Sales Food for Home Consumption		062	2.50		Utilities		004	2.33	
Utilities		004	2.00		MRRA Amount <sup>D</sup>		315	2.50		Wastewater Utility Services		485	2.33	
					Communications		005	2.50		Use Tax Purchases		029	2.33	
					Transporting		006	2.50		Use Tax From Inventory		030	2.33	
					Utilities		004	2.50						

(A) "Additional Tax" means in addition to Restaurant Tax  
 (B) "Additional Tax" means in addition to Hotel  
 (C) "Additional Tax" means in addition to Commercial Lease

(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project

(F) These Cities Tax Food for Home Consumption  
 TPP = Tangible Personal Property



**TABLE 2** PROGRAM CITIES *All tax rates are expressed as percentages (%) unless otherwise noted.*

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SAN LUIS (F)</b>	<b>SU</b>			<b>YMA</b>	<b>SHOWLOW (F)</b>	<b>SL</b>			<b>NAV</b>	<b>SIERRA VISTA (F)</b>	<b>SR</b>			<b>COH</b>
Advertising		018	4.00		Advertising		018	2.00		Advertising		018	1.75	
Amusements		012	4.00		Amusements		012	2.00		Amusements		012	1.75	
Contracting – Prime		015	4.00		Contracting – Prime		015	2.00		Contracting – Prime		015	2.45	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	2.45	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	2.45	
Job Printing		010	4.00		Job Printing		010	2.00		Feed at Wholesale		116	1.75	
Manufactured Buildings		027	4.00		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)		049	0.02/gal	
Timbering and Other Extraction		020	4.00		Timbering and Other Extraction		020	2.00		Job Printing		010	1.75	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.75	
Publication		009	4.00		Publication		009	2.00		Timbering and Other Extraction		020	1.75	
Hotels		044	4.00		Hotels		044	2.00		Severance – Metal Mining		019	0.10	
Residential Rental, Leasing, & Licensing for Use		045	4.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Publication		009	1.75	
Commercial Rental, Leasing, & Licensing for Use		213	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Extended Stay		244	5.50	
Rental, Leasing, & Licensing for Use of TPP		214	4.00		Restaurant and Bars		011	2.00		Residential Rental, Leasing, & Licensing for Use		045	1.00	
Restaurant and Bars		011	4.00		Retail Sales		017	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.00	
Retail Sales		017	4.00		Retail Sales Food for Home Consumption		062	2.00		Rental, Leasing, & Licensing for Use of TPP		214	1.75	
Retail Sales Food for Home Consumption		062	4.00		MRRA Amount <sup>(D)</sup>		315	2.00		Restaurant and Bars		011	2.60	
MRRA Amount <sup>(D)</sup>		315	4.00		Communications		005	2.00		Retail Sales		017	1.75	
Communications		005	4.00		Transporting		006	2.00		Retail Sales Food for Home Consumption		062	1.75	
Transporting		006	4.00		Utilities		004	2.00		MRRA Amount <sup>(D)</sup>		315	1.75	
Utilities		004	4.00							Communications		005	2.00	
Use Tax Purchases		029	4.00							Utilities		004	2.00	
Use Tax From Inventory		030	4.00							Jet Fuel Use Tax (cents per gallon)		051	0.02/gal	
										Use Tax Purchases		029	1.75	
										Use Tax From Inventory		030	1.75	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SNOWFLAKE (F)</b>	<b>SN</b>			<b>NAV</b>	<b>SOMERTON (F)</b>	<b>SO</b>			<b>YMA</b>	<b>SOUTH TUCSON (F)</b>	<b>ST</b>			<b>PMA</b>
Advertising		018	2.00		Advertising		018	3.30		Advertising		018	4.50	
Amusements		012	2.00		Amusements		012	3.30		Amusements		012	4.50	
Contracting – Prime		015	2.00		Contracting – Prime		015	3.30		Contracting – Prime		015	4.50	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	4.50	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	4.50	
Job Printing		010	2.00		Job Printing		010	3.30		Job Printing		010	4.50	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	3.30		Manufactured Buildings		027	4.50	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	3.30		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	3.30		Publication		009	4.50	
Hotels		044	2.00		Hotels		044	3.30		Hotels		044	2.50	
Hotel/Motel (Additional Tax) <sup>(B)</sup>		144	4.00		Residential Rental, Leasing, & Licensing for Use		045	3.30		Hotel/Motel (Additional Tax) <sup>(B)</sup>		144	1.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.30		Residential Rental, Leasing, & Licensing for Use		045	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.30		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.30		Rental, Leasing, & Licensing for Use of TPP		214	4.50	
Retail Sales		017	2.00		Retail Sales		017	3.30		Restaurant and Bars		011	5.50	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales Food for Home Consumption		062	3.30		Retail Sales		017	4.50	
MRRA Amount <sup>(D)</sup>		315	2.00		MRRA Amount <sup>(D)</sup>		315	3.30		Retail Sales Food for Home Consumption		062	1.50	
Communications		005	2.00		Communications		005	3.30		MRRA Amount <sup>(D)</sup>		315	4.50	
Transporting		006	2.00		Transporting		006	3.30		Communications		005	4.50	
Utilities		004	2.00		Utilities		004	3.30		Transporting		006	4.50	
					Use Tax Purchases		029	2.50		Utilities		004	4.50	
					Use Tax From Inventory		030	2.50						

(A) "Additional Tax" means in addition to Restaurant Tax  
 (B) "Additional Tax" means in addition to Hotel  
 (C) "Additional Tax" means in addition to Commercial Lease

(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project

(F) These Cities Tax Food for Home Consumption  
 TPP = Tangible Personal Property

**TABLE 2** PROGRAM CITIES *All tax rates are expressed as percentages (%) unless otherwise noted.*

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SPRINGERVILLE (F)</b>	<b>SV</b>			<b>APA</b>	<b>STAR VALLEY (F)</b>	<b>SY</b>			<b>GLA</b>	<b>SUPERIOR</b>	<b>SI</b>			<b>PNL</b>
Advertising		018	3.00		Advertising		018	2.00		Advertising		018	4.00	
Amusements		012	3.00		Amusements		012	2.00		Amusements		012	4.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	2.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	4.00	
Job Printing		010	3.00		Job Printing		010	2.00		Job Printing		010	4.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	2.00		Publication		009	4.00	
Hotels		044	3.00		Hotels		044	2.00		Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	2.00		Retail Sales		017	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion over \$500)		407	1.00	
Retail Sales (Single Item Portion over \$1,000)		397	2.00		MRRA Amount <sup>D</sup>		315	2.00		MRRA Amount <sup>D</sup>		315	4.00	
Retail Sales Food for Home Consumption		062	3.00		Communications		005	2.00		Communications		005	4.00	
MRRA Amount <sup>D</sup>		315	3.00		Transporting		006	2.00		Transporting		006	4.00	
Communications		005	3.00		Utilities		004	2.00		Utilities		004	4.00	
Transporting		006	3.00											
Utilities		004	3.00											

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SURPRISE</b>	<b>SP</b>			<b>MAR</b>	<b>TAYLOR (F)</b>	<b>TL</b>			<b>NAV</b>	<b>THATCHER (F)</b>	<b>TC</b>			<b>GRA</b>
Advertising		018	2.20		Advertising		018	2.00		Amusements		012	2.50	
Amusements		012	2.20		Amusements		012	2.00		Contracting – Prime		015	3.50	
Contracting – Prime		015	3.70		Contracting – Prime		015	2.00		Contracting – Speculative Builders		016	3.50	
Contracting – Speculative Builders		016	3.70		Contracting – Speculative Builders		016	2.00		Contracting – Owner Builder		037	3.50	
Contracting – Owner Builder		037	3.70		Contracting – Owner Builder		037	2.00		Job Printing		010	2.50	
Feed at Wholesale		116	2.20		Job Printing		010	2.00		Manufactured Buildings		027	2.50	
Job Printing		010	2.20		Manufactured Buildings		027	2.00		Timbering and Other Extraction		020	2.50	
Manufactured Buildings		027	2.20		Timbering and Other Extraction		020	2.00		Severance – Metal Mining		019	0.10	
Timbering and Other Extraction		020	2.20		Severance – Metal Mining		019	0.10		Publication		009	2.50	
Severance – Metal Mining		019	0.10		Publication		009	2.00		Hotels		044	2.50	
Publication		009	2.20		Hotels		044	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Hotels		044	2.20		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.52		Residential Rental, Leasing, & Licensing for Use		045	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.20		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.20		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Restaurant and Bars		011	2.50	
Rental Occupancy		040	2.20		Restaurant and Bars		011	2.00		Retail Sales		017	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.20		Retail Sales		017	2.00		Retail Sales (Single Item over \$5,000)		717	1.00	
Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	2.00		Retail Sales Food for Home Consumption		062	2.50	
Retail Sales		017	2.20		MRRA Amount <sup>D</sup>		315	2.00		MRRA Amount <sup>D</sup>		315	2.50	
MRRA Amount <sup>D</sup>		315	2.20		Transporting		006	2.00		Communications		005	2.50	
Communications		005	2.20							Transporting		006	2.50	
Transporting		006	2.20							Utilities		004	2.50	
Utilities		004	2.20							Use Tax Purchases		029	2.50	
Use Tax Purchases		029	2.20							Use Tax From Inventory		030	2.50	
Use Tax From Inventory		030	2.20											

(A) "Additional Tax" means in addition to Restaurant Tax  
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 (C) "Additional Tax" means in addition to Commercial Lease

(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project

(F) These Cities Tax Food for Home Consumption  
 TPP = Tangible Personal Property

TABLE 2					PROGRAM CITIES					<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>				
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>TOLLESON (F)</b>	<b>TN</b>			<b>MAR</b>	<b>TOMBSTONE</b>	<b>TS</b>			<b>COH</b>	<b>TUSAYAN</b>	<b>TY</b>			<b>COC</b>
Amusements		012	2.50		Advertising		018	3.50		Advertising		018	2.00	
Contracting – Prime		015	2.50		Amusements		012	3.50		Amusements		012	2.00	
Contracting – Speculative Builders		016	2.50		Contracting – Prime		015	3.50		Contracting – Prime		015	2.00	
Contracting – Owner Builder		037	2.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	2.00	
Job Printing		010	2.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	2.00	
Manufactured Buildings		027	2.50		Job Printing		010	3.50		Job Printing		010	2.00	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	2.00	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Hotels		044	2.50		Publication		009	3.50		Publication		009	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels		044	3.50		Hotels		044	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Residential Rental, Leasing, & Licensing for Use		045	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	4.00	
Retail Sales		017	2.50		Restaurant and Bars		011	3.50		Retail Sales		017	2.00	
Retail Sales (Single Item Portion over \$5,000)		357	2.00		Retail Sales		017	3.50		MRRA Amount <sup>D</sup>		315	2.00	
Retail Sales Food for Home Consumption		062	2.50		MRRA Amount <sup>D</sup>		315	3.50		Communications		005	2.00	
MRRA Amount <sup>D</sup>		315	2.50		Communications		005	3.50		Transporting		006	2.00	
Communications		005	2.50		Transporting		006	3.50		Utilities		004	2.00	
Transporting		006	2.50		Utilities		004	2.50						

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>WELLTON (F)</b>	<b>WT</b>			<b>YMA</b>	<b>WICKENBURG (F)</b>	<b>WB</b>			<b>MAR/YAV</b>	<b>WILLCOX (F)</b>	<b>WC</b>			<b>COH</b>
Advertising		018	2.50		Advertising		018	2.20		Advertising		018	3.00	
Amusements		012	2.50		Amusements		012	2.20		Amusements		012	3.00	
Contracting – Prime		015	2.50		Contracting – Prime		015	2.20		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.20		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.20		Contracting – Owner Builder		037	3.00	
Job Printing		010	2.50		Feed at Wholesale		116	2.20		Job Printing		010	3.00	
Manufactured Buildings		027	2.50		Job Printing		010	2.20		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.20		Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Severance – Metal Mining		019	0.10	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Publication		009	3.00	
Hotels		044	2.50		Publication		009	2.20		Hotels		044	7.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.50		Hotels		044	2.20		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Residential Rental, Leasing, & Licensing for Use		045	1.70		Restaurant and Bars		011	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	1.70		Retail Sales		017	3.00	
Restaurant and Bars		011	2.50		Rental Occupancy		040	1.70		Retail Sales (Single Item over \$1,250)		417	2.00	
Retail Sales		017	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.20		Retail Sales Food for Home Consumption		062	3.00	
Retail Sales Food for Home Consumption		062	2.50		Restaurant and Bars		011	2.20		MRRA Amount <sup>D</sup>		315	3.00	
MRRA Amount <sup>D</sup>		315	2.50		Retail Sales		017	2.20		Communications		005	3.00	
Communications		005	2.50		Retail Sales (Single Item over \$5,000)		717	1.69		Transporting		006	3.00	
Transporting		006	2.50		Retail Sales Food for Home Consumption		062	2.20		Utilities		004	3.00	
Utilities		004	2.50		MRRA Amount <sup>D</sup>		315	2.20						
					Communications		005	3.00						
					Transporting		006	2.20						
					Utilities		004	2.20						

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 (B) "Additional Tax" means in addition to Hotel  
 (C) "Additional Tax" means in addition to Commercial Lease

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(F) These Cities Tax Food for Home Consumption  
 TPP = Tangible Personal Property



TABLE 3	NON-PROGRAM CITIES INFORMATION
Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
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
Tempe.....	(480) 350-2955
Tucson.....	(520) 791-4566

Bullhead City, Somerton and Willcox are Program Cities as of 1/1/2015

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
Sports & Tourism 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