

**ARIZONA STATE, COUNTY AND CITY
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES
EFFECTIVE SEPTEMBER 1, 2000**

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** 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 by businesses that operate on Indian Reservations.

Table I		TAX RATES FOR SALES IN THESE COUNTIES										Accounting Credit Rate (STATE TAX ONLY)
		Cochise	Coconino	Gila	La Paz and Yuma	Maricopa	Mohave	Pima	Pinal	Yavapai	All Other Counties	
Business Class	TAXABLE ACTIVITIES											
001	Transporting	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
002	Mining - Non Metal	3.437 %	3.625 %	3.75 %	3.75 %	3.562 %	3.281 %	3.125 %	3.75 %	3.562 %	3.437 %	0.031 %
004	Utilities	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
005	Communications	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
006	Railroad, Air	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
007-008	Private Car - Pipeline	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
009	Publication	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
010	Job Printing	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
011	Restaurants & Bars	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
012	Amusement	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
013	Commercial Lease	0 %	0 %	0.5 %	0 %	0.5 %	0 %	0 %	0.5 %	0 %	0 %	0 %
014	Personal Property Rental	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
015	Contracting - Prime ^a	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
017	Retail	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
019	Severance - Metalliferous Mining	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	2.5 %	0.025 %
021	Severance - Timbering Ponderosa ^b	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$0.0213
022	Severance - Timbering Other ^c	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$0.0151
023	Recreational Vehicle Surcharge ^h	\$0	\$0	\$0	\$0	\$0	\$0	\$0.50	\$0	\$0	\$0	N/A
025	Transient Lodging ^d	6.05 %	6.38 %	6.6 %	6.6 %	6.27 %	5.78 %	5.5 %	6.6 %	6.27 %	6.05 %	0.055 %
026	Use Tax - Utilities	5.5 %	5 %	5 %	5.5 %	5 %	5 %	5 %	5.5 %	5 %	5 %	N/A
028	Rental Occupancy Tax	3 %	3 %	3 %	3 %	3 %	3 %	3 %	3 %	3 %	3 %	N/A
029	Use Tax Purchases	5 %	5 %	5 %	5 %	5 %	5 %	5 %	5 %	5 %	5 %	N/A
030	Use Tax From Inventory	5 %	5 %	5 %	5 %	5 %	5 %	5 %	5 %	5 %	5 %	N/A
031	911 Emergency Telephone	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	1.25 %	N/A
033	Telecommunications Devices	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %	1.1 %	N/A
036	911 Wireless Telecommunications ⁱ	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	N/A
037	Contracting - Owner Builder	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	5.5 %	0.050 %
041	Municipal Water ^e	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	0.65	N/A
047	Membership Camping	5.5 %	5.8 %	5.5 %	6 %	5.2 %	5.25 %	5 %	5.5 %	5.7 %	5.5 %	0.050 %
049	Jet Fuel Tax ^f	3.355	3.538	3.66	3.66	3.355	3.20	3.05	3.66	3.477	3.355	N/A
051	Jet Fuel Use Tax ^f	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 ^g	N/A	N/A	N/A	N/A	\$2.50	N/A	\$3.50	N/A	N/A	N/A	N/A
056	Jet Fuel Tax > 10 Mil Gallons ^f	0	0	.305	0	.305	0	0	.305	0	0	N/A

a Reduced rates may apply to preexisting contracts without pass through clauses.

For information on these, contact: Transaction Privilege Tax Audit - 1600 W Monroe, Phoenix AZ 85007.

b \$2.13 per thousand board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$0.0213 per thousand board feet.

c \$1.51 per thousand board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$0.0151 per thousand board feet.

d Unincorporated areas of Pima County add 2%.

e Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus \$0.65.

f Rate is cents per gallon.

g Class 53 is for Maricopa filers and Class 55 is for Pima filers.

h Rate is \$0.50 per day on each lease or rental of a parking space for recreational vehicles.

i Monthly rate per activated wireless service.

Table II
PROGRAM CITIES
ARIZONA CITY PRIVILEGE AND OTHER TAX RATES AND CODES
EFFECTIVE SEPTEMBER 1, 2000

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
APACHE JUNCTION (F)			PNL/MAR	COOLIDGE (F)			PNL
Privilege Tax	AJ	2.2 %		Privilege Tax	CL	2 %	
Utilities/Telecommunications	AJ1	3.2 %		Retail Tax portion of single item over \$10,000	CL1	1.5 %	
Hotel/Motel (Additional Tax)	AJ3	2 %		Use Tax	CL2	2 %	
Retail Tax portion of single item over \$2,000	AJ4	1.2 %		Use Tax portion of single item over \$10,000	CL3	1.5 %	
Contracts Pre 9/00	AJ9	2 %		Hotel/Motel (Additional Tax)	CL6	3 %	
BENSON (F)			COH	COTTONWOOD (F)	CW	2.2 %	YAV
Privilege Tax	BS	2.5 %		DOUGLAS (F)			COH
Hotel/Motel (Additional Tax)	BS1	2 %		Privilege Tax	DL	2.5 %	
Contracts Pre 10/98	BS9	2 %		Use Tax	DL2	2.5 %	
BISBEE (F)			COH	DUNCAN (F)	DC	2 %	GRN
Privilege Tax	BB	2 %		EAGAR (F)			APA
Hotel/Motel (Additional Tax)	BB3	2.5 %		Privilege Tax	EG	3 %	
BUCKEYE (F)			MAR	Use Tax	EG2	3 %	
Privilege Tax	BE	2 %		Hotel/Motel (Additional Tax)	EG3	3 %	
Telecommunications	BE7	4 %		Retail Tax portion of single item over \$1000	EG4	2 %	
BULLHEAD CITY			MOH	Use Tax portion of single item over \$1000	EG6	2 %	
Privilege Tax	BH	2 %		EL MIRAGE (F)			MAR
Use Tax	BH2	2 %		Privilege Tax	EM	3 %	
Jet Fuel Use Tax	BH8	\$.03/gal		Hotel/Motel (Additional Tax)	EM1	2 %	
Jet Fuel	BH9	\$.03/gal		ELOY (F)			PNL
CAMP VERDE			YAV	Privilege Tax	EL	2 %	
Privilege Tax	CE	2 %		Hotel/Motel (Additional Tax)	EL3	2 %	
Use Tax	CE2	2 %		Restaurant/Bar	EL9	4 %	
Hotel/Motel (Additional Tax)	CE3	3 %		FLORENCE (F)			PNL
Hotel/Motel	CE4	1 %		Privilege Tax	FL	2 %	
Contracts Pre 3/00	CE9	1 %		Food	FL1	2 %	
CAREFREE (F)			MAR	Hotel/Motel (Additional Tax)	FL3	2 %	
Privilege Tax	CA	2 %		FOUNTAIN HILLS (F)			MAR
Hotel/Motel (Additional Tax)	CA3	3 %		Privilege Tax	FH	1.2 %	
Restaurant/Bar	CA4	2 %		Use Tax	FH2	1.2 %	
Contracts Pre 6/98	CA8	1 %		Hotel/Motel (Additional Tax)	FH3	3 %	
CASA GRANDE (F)			PNL	Metalliferous Mining	FH5	0.1 %	
Privilege Tax (Except Retail, Utilities/Telecom)	CG	1.8 %		FREDONIA (F)	FD	2 %	COC
Utilities/Telecommunications	CG1	2.0 %		GILA BEND (F)			MAR
Retail Sales	CG2	2.0 %		Privilege Tax	GI	3 %	
Hotel/Motel (Additional Tax)	CG3	2.0 %		Hotel/Motel (Additional Tax)	GI3	2 %	
Retail Tax portion of single item over \$5,000	CG4	1.5 %		Privilege Tax Pre Exist	GI9	2.5 %	
CAVE CREEK (F)			MAR	Retail Tax portion of single item over \$1,200	GI4	1 %	
Privilege Tax	CK	2 %		Telecommunications	GI7	3.5 %	
Utilities	CK1	3 %		Telecom Pre - Exist	GI8	3 %	
Use Tax	CK2	2 %		GILBERT (F)			MAR
Hotel/Motel (Additional Tax)	CK3	4 %		Privilege Tax	GB	1.5 %	
CHINO VALLEY (F)	CV	2 %	YAV	Hotel/Motel (Additional Tax)	GB3	3 %	
CLARKDALE (F)			YAV	GLOBE (F)			GLA
Privilege Tax	CD	2.25 %		Privilege Tax	GL	1.5 %	
Hotel/Motel (Additional Tax)	CD1	2 %		Hotel/Motel (Additional Tax)	GL3	4 %	
CLIFTON (F)	CF	2 %	GRN	GOODYEAR (F)			MAR
COLORADO CITY			MOH	Privilege Tax	GY	2 %	
Privilege Tax	CC	2 %		Retail Tax for single item over \$2,000	GY4	1.2 %	
Use Tax	CC2	2 %		Jet Fuel	GY9	\$.03/gal	
Hotel/Motel (Additional Tax)	CC3	2 %		GUADALUPE (F)	GU	2 %	MAR

(F) These cities tax food sales.

Table II (Continued)

Revised 9/1/2000

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
HAYDEN (F)			GLA	PARKER			LAP
Privilege Tax	HY	1 %		Privilege Tax	PK	2 %	
Use Tax	HY2	1 %		Retail Tax portion of single item over \$2,500	PK1	1 %	
Hotel/Motel (Additional Tax)	HY3	2 %		Utilities	PK3	3 %	
Metalliferous Mining	HY5	0.1 %		Hotel/Motel (Additional Tax)	PK4	3 %	
Timbering & Other Extraction	HY9	0.1 %		PATAGONIA (F)			STC
HOLBROOK (F)			NAV	Privilege Tax	PA	3 %	
Privilege Tax	HB	3 %		Food	PA1	2.5 %	
Use Tax	HB2	3 %		Hotel/Motel (Additional Tax)	PA3	3 %	
Hotel/Motel (Additional Tax)	HB3	2 %		Mining	PA5	0.1 %	
Retail Tax portion of single item over \$1,000	HB6	2 %		PAYSON (F)			GLA
Use Tax portion of single item over \$1,000	HB8	2 %		Privilege Tax	PS	2 %	
HUACHUCA CITY	HC	1 %	COH	Hotel/Motel (Additional Tax)	PS3	3 %	
JEROME	JO	3 %	YAV	PIMA (F)	PM	1 %	GRA
KEARNY (F)			PNL	PINETOP - LAKESIDE (F)	PP	2.5 %	NAV
Privilege Tax	KN	2 %		PRESCOTT VALLEY (F)			YAV
Hotel/Motel (Additional Tax)	KN3	3 %		Privilege Tax	PL	2 %	
KINGMAN			MOH	Use Tax	PL2	2 %	
Privilege Tax	KM	2 %		Hotel/Motel (Additional Tax)	PL3	2 %	
Use Tax	KM2	2 %		QUARTZSITE			LAP
Hotel/Motel (Additional Tax)	KM3	2 %		Privilege Tax	QZ	2.5 %	
LAKE HAVASU CITY			MOH	Use Tax	QZ2	2.5 %	
Privilege Tax	LH	2 %		Retail Tax portion of single item over \$10,000	QZ4	1 %	
Use Tax	LH2	2 %		Metalliferous Mining	QZ5	0.1 %	
Restaurant/Bar (Additional Tax)	LH3	1 %		Use Tax portion of single item over \$10,000	QZ6	1 %	
Jet Fuel	LH7	\$.03/gal		QUEEN CREEK (F)			MAR/PNL
Jet Fuel Use Tax	LH8	\$.03/gal		Privilege Tax/Use Tax	QC	1 %	
LITCHFIELD PARK(F)			MAR	Hotel/Motel (Additional Tax)	QC3	1 %	
Privilege Tax	LP	2 %		SAFFORD (F)			GRA
Hotel/Motel (Additional Tax)	LP1	1 %		Privilege Tax	SF	2 %	
Use Tax	LP2	2 %		Use Tax	SF2	2 %	
MAMMOTH			PNL	Hotel/Motel (Additional Tax)	SF3	3 %	
Privilege Tax	MH	2 %		Retail Tax for single item over \$5,000	SF4	1 %	
Use Tax	MH2	2 %		Use Tax for single item over \$5,000	SF6	1 %	
MARANA			PMA	SAHUARITA			PMA
Privilege Tax	MA	2 %		Privilege Tax	SA	2 %	
Telecommunications	MA1	4 %		Construction Contracting	SA2	3 %	
Use Tax	MA2	2 %		Hotel/Motel (Additional Tax)	SA3	2 %	
Hotel/Motel (Additional Tax)	MA3	3 %		Contracts Pre 9/00	SA9	1 %	
Utilities	MA4	4 %		ST. JOHNS (F)			APA
Construction Contracting	MA8	3 %		Privilege Tax	SJ	2 %	
Contracting Pre 5/98 use MA				Use Tax	SJ2	2 %	
MIAMI (F)	MM	1.5 %	GLA	Retail Tax portion of single item over \$1,500	SJ4	1 %	
ORO VALLEY			PMA	Use Tax portion of single item over \$1,500	SJ6	1 %	
Privilege Tax	OR	2 %		SAN LUIS (F)			YMA
Hotel/Motel (Additional Tax)	OR3	1 %		Privilege Tax	SU	2.5 %	
PAGE (F)			COC	Use Tax	SU2	2.5 %	
Privilege Tax	PG	2 %		SEDONA			YAV/COC
Hotel/Motel (Additional Tax)	PG1	2 %		Privilege Tax	SE	3 %	
Use Tax	PG2	2 %		Hotel/Motel (Additional Tax)	SE1	3 %	
Restaurant/Bar	PG3	4 %		Use Tax	SE2	3 %	
Retail Tax for single item over \$3,000	PG4	1 %		SHOW LOW (F)	SL	2 %	NAV
Use Tax for single item over \$3,000	PG6	1 %		SIERRA VISTA (F)			COH
PARADISE VALLEY (F)			MAR	Privilege Tax	SR	1.5 %	
Privilege Tax	PV	1.4 %		Hotel/Motel (Additional Tax)	SR1	4 %	
Hotel/Motel (Additional Tax)	PV1	3 %		Utilities/Telecommunications	SR8	2 %	
Use Tax	PV2	1.4 %		Jet Fuel	SR9	\$0.02/gal	
Contracts Pre 1/99	PV9	1.2 %		SNOWFLAKE (F)			NAV
(F) These cities tax food sales.				Privilege Tax	SN	2 %	
				Hotel/Motel (Additional Tax) Effective 10/1/00	SN1	2 %	
				SOMERTON (F)			YMA
				Privilege Tax	SO	2.5 %	
				Use Tax	SO2	2.5 %	

Table II (Continued)

Revised 9/1/2000

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
SOUTH TUCSON (F)			
Privilege Tax	ST	2.5 %	PMA
Restaurant/Bar	ST9	3.5 %	
SPRINGERVILLE (F)			
Privilege Tax	SV	3 %	APA
Hotel/Motel (Additional Tax)	SV1	1 %	
Retail Tax portion of single item over \$1,000	SV4	2 %	
SUPERIOR			
Privilege Tax	SI	2 %	PNL
Retail Tax portion of single item over \$500	SI4	1 %	
SURPRISE (F)			
Privilege Tax	SP	2 %	MAR
Hotel/Motel (Additional Tax)	SP1	1 %	
Food Tax	SP2	1 %	
Restaurant/Bar	SP3	3 %	
Retail Tax for single item over \$5,000	SP4	1 %	
TAYLOR (F)	TL	2 %	NAV
THATCHER (F)			
Privilege Tax	TC	2 %	GRA
Hotel/Motel (Additional Tax)	TC3	3 %	
Retail Tax for single item over \$5,000	TC4	1 %	
TOLLESON (F)			
Privilege Tax	TN	2 %	MAR
Hotel/Motel (Additional Tax)	TN1	2 %	
TOMBSTONE			
Privilege Tax	TS	2.5 %	COH
Hotel/Motel (Additional Tax)	TS1	3	
WELLTON (F)	WT	2.5 %	YMA
WICKENBURG (F)	WB	1 %	MAR
WILLCOX (F)	WC	2 %	COH
WILLIAMS (F)			
Privilege Tax	WL	3 %	COC
Retail Tax portion of single item over \$1,000	WL1	2 %	
Hotel/Motel Tax (not in addition to WL)	WL3	4.25 %	
Restaurant/Bar	WL9	4.25 %	
WINKELMAN (F)	WM	2.5 %	GLA/PNL
WINSLOW (F)			
Privilege Tax	WS	3 %	NAV
Retail Tax portion of single item over \$1,000	WS1	1 %	
Hotel/Motel (Additional Tax)	WS3	2 %	
Jet Fuel	WS9	\$.03/gal	
YOUNGTOWN			
Privilege Tax	YT	2 %	MAR
Hotel/Motel (Additional Tax)	YT3	2 %	
YUMA (F)	YM	1.7	YMA
Retail Tax portion of single item over \$25,000 is taxed at zero			

(F) These cities tax food sales.

**Table III
NON-PROGRAM CITIES
FOR INFORMATION CALL**

Avondale	(623) 925-0018	Peoria	(623) 773-7160
Chandler	(480) 786-2270	Phoenix	(602) 262-6785
Flagstaff	(520) 774-5281	Prescott	(520) 445-3500
Glendale	(623) 930-3190	Scottsdale	(480) 312-2400
Mesa	(480) 644-2316	Tempe	(480) 350-8327
Nogales	(520) 287-6571	Tucson	(520) 791-4566

Table IV

COUNTY	CODE	COUNTY	CODE
Apache	APA	Mohave	MOH
Cochise	COH	Navajo	NAV
Coconino	COC	Pima	PMA
Gila	GLA	Pinal	PNL
Graham	GRA	Santa Cruz	STC
Greenlee	GRN	Yavapai	YAV
La Paz	LAP	Yuma	YMA
Maricopa	MAR		
Municipal Water		Statewide	SWD

Table V

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