

**ARIZONA STATE, COUNTY AND CITY  
TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES  
EFFECTIVE JANUARY 1, 2001**

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	Maricopa	Mohave	Pima	Pinal	Yavapai	Yuma	All Other Counties	
Business Class	TAXABLE ACTIVITIES												
001	Transporting	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	6.5 %	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 %	4.062 %	3.437 %	0.031 %
004	Utilities	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	6.5 %	5.5 %	0.050 %
005	Communications	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	6.5 %	5.5 %	0.050 %
006	Railroad, Air	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	6.5 %	5.5 %	0.050 %
007-008	Private Car - Pipeline	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	6.5 %	5.5 %	0.050 %
009	Publication	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	6.5 %	5.5 %	0.050 %
010	Job Printing	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	6.5 %	5.5 %	0.050 %
011	Restaurants & Bars	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	6.5 %	5.5 %	0.050 %
012	Amusement	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	6.5 %	5.5 %	0.050 %
013	Commercial Lease	0 %	0 %	0.5 %	0 %	0.5 %	0 %	0 %	0.5 %	0 %	0.0 %	0 %	0 %
014	Personal Property Rental	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	6.5 %	5.5 %	0.050 %
015	Contracting - Prime <sup>a</sup>	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	6.5 %	5.5 %	0.050 %
017	Retail	5.5 %	5.8 %	6 %	6 %	5.7 %	5.25 %	5 %	6 %	5.7 %	6.5 %	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 %	2.5 %	0.025 %
021	Severance - Timbering Ponderosa <sup>b</sup>	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$.0213
022	Severance - Timbering Other <sup>c</sup>	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$.0151
023	Recreational Vehicle Surcharge <sup>h</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0.50	\$0	\$0	N/A	\$0	N/A
025	Transient Lodging <sup>d</sup>	6.05 %	6.38 %	6.6 %	6.6 %	6.27 %	5.78 %	5.5 %	6.6 %	6.27 %	7.15 %	6.05 %	0.055 %
026	Use Tax - Utilities	5.5 %	5 %	5 %	5.5 %	5 %	5 %	5 %	5.5 %	5 %	6 %	5 %	N/A
028	Rental Occupancy Tax	3 %	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 %	5 %	N/A
030	Use Tax From Inventory	5 %	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 %	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 %	1.1 %	N/A
036	911 Wireless Telecommunications <sup>i</sup>	\$0.10	\$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 %	6.5 %	5.5 %	0.050 %
041	Municipal Water <sup>e</sup>	0.65	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 %	6.5 %	5.5 %	0.050 %
049	Jet Fuel Tax <sup>f</sup>	3.355	3.538	3.66	3.66	3.355	3.202	3.05	3.66	3.477	3.660	3.355	N/A
051	Jet Fuel Use Tax <sup>f</sup>	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>g</sup>	N/A	N/A	N/A	N/A	\$2.50	N/A	\$3.50	N/A	N/A	N/A	N/A	N/A
056	Jet Fuel Tax > 10 Mil Gallons <sup>f</sup>	0	0	.305	0	.305	0	0	.305	0	N/A	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 \$.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 \$.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 JANUARY 1, 2001**

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
<b>APACHE JUNCTION (F)</b>			<b>PNL/MAR</b>	<b>COOLIDGE (F)</b>			<b>PNL</b>
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	2.2 %		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 %	
<b>BENSON (F)</b>			<b>COH</b>	<b>COTTONWOOD (F)</b>	<b>CW</b>	<b>2.2 %</b>	<b>YAV</b>
Privilege Tax	BS	2.5 %		<b>DOUGLAS (F)</b>			<b>COH</b>
Hotel/Motel (Additional Tax)	BS1	2 %		Privilege Tax	DL	2.5 %	
Contracts Pre 10/98	BS9	2 %		Use Tax	DL2	2.5 %	
<b>BISBEE (F)</b>			<b>COH</b>	<b>DUNCAN (F)</b>	<b>DC</b>	<b>2 %</b>	<b>GRN</b>
Privilege Tax	BB	2 %		<b>EAGAR (F)</b>			<b>APA</b>
Hotel/Motel (Additional Tax)	BB3	2.5 %		Privilege Tax	EG	3 %	
<b>BUCKEYE (F)</b>			<b>MAR</b>	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 %	
<b>BULLHEAD CITY</b>			<b>MOH</b>	Use Tax portion of single item over \$1000	EG6	2 %	
Privilege Tax	BH	2 %		<b>EL MIRAGE (F)</b>			<b>MAR</b>
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		<b>ELOY (F)</b>			<b>PNL</b>
<b>CAMP VERDE</b>			<b>YAV</b>	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 %		<b>FLORENCE (F)</b>			<b>PNL</b>
Hotel/Motel	CE4	1 %		Privilege Tax	FL	2 %	
Contracts Pre 3/00	CE9	1 %		Food	FL1	2 %	
<b>CAREFREE (F)</b>			<b>MAR</b>	Hotel/Motel (Additional Tax)	FL3	2 %	
Privilege Tax	CA	2 %		<b>FOUNTAIN HILLS (F)</b>			<b>MAR</b>
Hotel/Motel (Additional Tax)	CA3	3 %		Privilege Tax	FH	1.6 %	
Restaurant/Bar	CA4	2 %		Use Tax	FH2	1.6 %	
<b>CASA GRANDE (F)</b>			<b>PNL</b>	Hotel/Motel (Additional Tax)	FH3	3 %	
Privilege Tax (Except Retail, Utilities/Telecom)	CG	1.8 %		Metalliferous Mining	FH5	0.1 %	
Utilities/Telecommunications	CG1	2.0 %		Contracts Pre 11/00	FH9	1.2 %	
Retail Sales	CG2	2.0 %		<b>FREDONIA (F)</b>	<b>FD</b>	<b>2 %</b>	<b>COC</b>
Hotel/Motel (Additional Tax)	CG3	2.0 %		<b>GILA BEND (F)</b>			<b>MAR</b>
Retail Tax portion of single item over \$5,000	CG4	1.5 %		Privilege Tax	GI	3 %	
<b>CAVE CREEK (F)</b>			<b>MAR</b>	Hotel/Motel (Additional Tax)	GI3	2 %	
Privilege Tax	CK	2.5 %		Privilege Tax Pre Exist 1/00	GI9	2.5 %	
Utilities	CK1	3 %		Retail Tax portion of single item over \$1,200	GI4	1 %	
Use Tax	CK2	2.5 %		Telecommunications	GI7	3.5 %	
Hotel/Motel (Additional Tax)	CK3	4 %		Telecom Pre - Exist 1/00	GI8	3 %	
Contracts Pre 12/00	CK9	2 %		<b>GILBERT (F)</b>			<b>MAR</b>
<b>CHINO VALLEY (F)</b>			<b>YAV</b>	Privilege Tax	GB	1.5 %	
Privilege Tax	CV	2 %		Hotel/Motel (Additional Tax)	GB3	3 %	
Use Tax	CV2	2 %		Contracts Pre 7/00	GB9	1 %	
Hotel/Motel (Additional Tax)	CV3	2 %		<b>GLOBE (F)</b>			<b>GLA</b>
Jet Fuel	CV8	\$0.015/gal.		Privilege Tax	GL	1.5 %	
Jet Fuel Use Tax	CV9	\$0.015/gal.		Hotel/Motel (Additional Tax)	GL3	3 %	
<b>CLARKDALE (F)</b>			<b>YAV</b>	<b>GOODYEAR (F)</b>			<b>MAR</b>
Privilege Tax	CD	2.25 %		Privilege Tax	GY	2 %	
Hotel/Motel (Additional Tax)	CD1	2 %		Hotel/Motel (Additional Tax)	GY3	2 %	
<b>CLIFTON (F)</b>	<b>CF</b>	<b>2 %</b>	<b>GRN</b>	Retail Tax for single item over \$2,000	GY4	1.2 %	
<b>COLORADO CITY</b>			<b>MOH</b>	Restaurant/Bar	GY5	4 %	
Privilege Tax	CC	2 %		Jet Fuel	GY9	\$.03/gal	
Use Tax	CC2	2 %		<b>GUADALUPE (F)</b>	<b>GU</b>	<b>2 %</b>	<b>MAR</b>
Hotel/Motel (Additional Tax)	CC3	2 %					

(F) These cities tax food sales.

Table II (Continued)

Revised 1/1/2001

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
<b>HAYDEN (F)</b>			<b>GLA</b>	<b>PATAGONIA (F)</b>			<b>STC</b>
Privilege Tax	HY	1 %		Privilege Tax	PA	3 %	
Use Tax	HY2	1 %		Food	PA1	2.5 %	
Hotel/Motel (Additional Tax)	HY3	2 %		Hotel/Motel (Additional Tax)	PA3	3 %	
Metalliferous Mining	HY5	0.1 %		Mining	PA5	0.1 %	
Timbering & Other Extraction	HY9	0.1 %		<b>PAYSON (F)</b>			<b>GLA</b>
<b>HOLBROOK (F)</b>			<b>NAV</b>	Privilege Tax	PS	2 %	
Privilege Tax	HB	3 %		Hotel/Motel (Additional Tax)	PS3	3 %	
Use Tax	HB2	3 %		<b>PIMA (F)</b>	PM	1 %	<b>GRA</b>
Hotel/Motel (Additional Tax)	HB3	2 %		<b>PINETOP - LAKESIDE (F)</b>	PP	2.5 %	<b>NAV</b>
Retail Tax portion of single item over \$1,000	HB6	2 %		<b>PRESCOTT VALLEY (F)</b>			<b>YAV</b>
Use Tax portion of single item over \$1,000	HB8	2 %		Privilege Tax	PL	2 %	
<b>HUACHUCA CITY</b>	HC	1 %	<b>COH</b>	Use Tax	PL2	2 %	
<b>JEROME</b>	JO	3 %	<b>YAV</b>	Hotel/Motel (Additional Tax)	PL3	2 %	
<b>KEARNY (F)</b>			<b>PNL</b>	<b>QUARTZSITE</b>			<b>LAP</b>
Privilege Tax	KN	2 %		Privilege Tax	QZ	2.5 %	
Hotel/Motel (Additional Tax)	KN3	3 %		Use Tax	QZ2	2.5 %	
<b>KINGMAN</b>			<b>MOH</b>	Retail Tax portion of single item over \$10,000	QZ4	1 %	
Privilege Tax	KM	2 %		Metalliferous Mining	QZ5	0.1 %	
Use Tax	KM2	2 %		Use Tax portion of single item over \$10,000	QZ6	1 %	
Hotel/Motel (Additional Tax)	KM3	2 %		<b>QUEEN CREEK (F)</b>			<b>MAR/PNL</b>
<b>LAKE HAVASU CITY</b>			<b>MOH</b>	Privilege Tax/Use Tax	QC	1 %	
Privilege Tax	LH	2 %		Hotel/Motel (Additional Tax)	QC3	1 %	
Use Tax	LH2	2 %		<b>SAFFORD (F)</b>			<b>GRA</b>
Restaurant/Bar (Additional Tax)	LH3	1 %		Privilege Tax	SF	2 %	
Jet Fuel	LH7	\$.03/gal		Use Tax	SF2	2 %	
Jet Fuel Use Tax	LH8	\$.03/gal		Hotel/Motel (Additional Tax)	SF3	3 %	
<b>LITCHFIELD PARK (F)</b>			<b>MAR</b>	Retail Tax for single item over \$5,000	SF4	1 %	
Privilege Tax	LP	2 %		Use Tax for single item over \$5,000	SF6	1 %	
Hotel/Motel (Additional Tax)	LP1	1 %		<b>SAHUARITA</b>			<b>PMA</b>
Use Tax	LP2	2 %		Privilege Tax	SA	2 %	
<b>MAMMOTH</b>			<b>PNL</b>	Construction Contracting	SA2	3 %	
Privilege Tax	MH	2 %		Hotel/Motel (Additional Tax)	SA3	2 %	
Use Tax	MH2	2 %		Contracts Pre 9/00	SA9	1 %	
<b>MARANA</b>			<b>PMA</b>	<b>ST. JOHNS (F)</b>			<b>APA</b>
Privilege Tax	MA	2 %		Privilege Tax	SJ	2 %	
Telecommunications	MA1	4 %		Use Tax	SJ2	2 %	
Use Tax	MA2	2 %		Retail Tax portion of single item over \$1,500	SJ4	1 %	
Hotel/Motel (Additional Tax)	MA3	3 %		Use Tax portion of single item over \$1,500	SJ6	1 %	
Utilities	MA4	4 %		<b>SAN LUIS (F)</b>			<b>YMA</b>
Construction Contracting	MA8	3 %		Privilege Tax	SU	2.5 %	
<b>MIAMI (F)</b>	MM	1.5 %	<b>GLA</b>	Use Tax	SU2	2.5 %	
<b>ORO VALLEY</b>			<b>PMA</b>	<b>SEDONA</b>			<b>YAV/COC</b>
Privilege Tax	OR	2 %		Privilege Tax	SE	3 %	
Hotel/Motel (Additional Tax)	OR3	1 %		Hotel/Motel (Additional Tax)	SE1	3 %	
<b>PAGE (F)</b>			<b>COC</b>	Use Tax	SE2	3 %	
Privilege Tax	PG	2 %		<b>SHOW LOW (F)</b>	SL	2 %	<b>NAV</b>
Hotel/Motel (Additional Tax)	PG1	2 %		<b>SIERRA VISTA (F)</b>			<b>COH</b>
Use Tax	PG2	2 %		Privilege Tax	SR	1.5 %	
Restaurant/Bar	PG3	4 %		Hotel/Motel (Additional Tax)	SR1	4 %	
Retail Tax for single item over \$3,000	PG4	1 %		Utilities/Telecommunications	SR8	2 %	
Use Tax for single item over \$3,000	PG6	1 %		Jet Fuel	SR9	\$0.02/gal	
<b>PARADISE VALLEY (F)</b>			<b>MAR</b>	<b>SNOWFLAKE (F)</b>			<b>NAV</b>
Privilege Tax	PV	1.4 %		Privilege Tax	SN	2 %	
Hotel/Motel (Additional Tax)	PV1	3 %		Hotel/Motel (Additional Tax)	SN1	2 %	
Use Tax	PV2	1.4 %		<b>SOMERTON (F)</b>			<b>YMA</b>
Contracts Pre 1/99	PV9	1.2 %		Privilege Tax	SO	2.5 %	
<b>PARKER</b>			<b>LAP</b>	Use Tax	SO2	2.5 %	
Privilege Tax	PK	2 %		<b>SOUTH TUCSON (F)</b>			<b>PMA</b>
Retail Tax portion of single item over \$2,500	PK1	1 %		Privilege Tax	ST	2.5 %	
Utilities	PK3	3 %		Restaurant/Bar	ST9	3.5 %	
Hotel/Motel (Additional Tax)	PK4	3 %					

(F) These cities tax food sales.

CITY/TOWN NAME	REGION CODE	TAX RATE	COUNTY
<b>SPRINGERVILLE (F)</b> <span style="float:right">APA</span>			
Privilege Tax	SV	3 %	
Hotel/Motel (Additional Tax)	SV1	1 %	
Retail Tax portion of single item over \$1,000	SV4	2 %	
<b>SUPERIOR</b> <span style="float:right">PNL</span>			
Privilege Tax	SI	2 %	
Retail Tax portion of single item over \$500	SI4	1 %	
<b>SURPRISE (F)</b> <span style="float:right">MAR</span>			
Privilege Tax	SP	2 %	
Hotel/Motel (Additional Tax)	SP1	1 %	
Food Tax	SP2	1 %	
Restaurant/Bar	SP3	3 %	
Retail Tax for single item over \$5,000	SP4	1 %	
<b>TAYLOR (F)</b>	TL	2 %	NAV
<b>THATCHER (F)</b> <span style="float:right">GRA</span>			
Privilege Tax	TC	2 %	
Hotel/Motel (Additional Tax)	TC3	3 %	
Retail Tax for single item over \$5,000	TC4	1 %	
<b>TOLLESON (F)</b> <span style="float:right">MAR</span>			
Privilege Tax	TN	2 %	
Hotel/Motel (Additional Tax)	TN1	2 %	
<b>TOMBSTONE</b> <span style="float:right">COH</span>			
Privilege Tax	TS	2.5 %	
Hotel/Motel (Additional Tax)	TS1	3	
<b>WELLTON (F)</b>	WT	2.5 %	YMA
<b>WICKENBURG (F)</b>	WB	1 %	MAR
<b>WILLCOX (F)</b>	WC	2 %	COH
<b>WILLIAMS (F)</b> <span style="float:right">COC</span>			
Privilege Tax	WL	3 %	
Food Tax	WL2	2 %	
Hotel/Motel Tax (not in addition to WL)	WL3	4.25 %	
Restaurant/Bar	WL9	4.25 %	
<b>WINKELMAN (F)</b>	WM	2.5 %	GLA/PNL
<b>WINSLOW (F)</b> <span style="float:right">NAV</span>			
Privilege Tax	WS	3 %	
Retail Tax portion of single item over \$1,000	WS1	1 %	
Hotel/Motel (Additional Tax)	WS3	2 %	
Jet Fuel	WS9	\$ .03/gal	
<b>YOUNGTOWN</b> <span style="float:right">MAR</span>			
Privilege Tax	YT	2 %	
Hotel/Motel (Additional Tax)	YT3	2 %	
<b>YUMA (F)</b> <span style="float:right">YMA</span>			
Privilege Tax	YM	1.7 %	
NOTE: 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) 782-2280	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