

The following tables contain the rates for Transaction Privilege and other taxes imposed by the State of Arizona, the counties, and most Arizona cities:

- **Table I** provides the tax rates which **combine** the state's transaction privilege tax rate and the county excise tax rate. Table I also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- **Table II** contains a list of all the city privilege tax rates and city codes for **program** cities. The Arizona Department of Revenue collects these taxes for program cities.
- **Table III** contains a list of **non-program cities** and their telephone numbers. **These cities collect their own taxes.** Sales in these cities must be reported directly to the applicable city.
- **Table IV** contains **county identification codes** and **Special District Codes** which must be used on the tax return (Form TPT-1) in the column marked Region Code.
- **Table V** contains special **region codes** to be used on the tax return (Form TPT-1) in the column marked Region Code by businesses that operate on Indian Reservations.

TABLE I		TAX RATES FOR SALES IN THESE COUNTIES											Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Yavapai	Yuma	All Other Counties	
002	Mining—Nonmetal	3.437%	3.703%	3.75%	3.75%	3.562%	3.281%	3.125%	3.75%	3.593%	4.062%	3.437%	.031%
004	Utilities	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
005	Communications	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
006	Transporting	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
007/008	Private Car—Pipeline	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
009	Publication	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
010	Job Printing	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
012	Amusement	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
013	Commercial Lease	0	0	.5%	0	.5%	0	0	.5%	0	0	0	0
014	Personal Property Rental	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
015	Contracting—Prime ^a	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
017	Retail	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
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%	.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	\$2.13	\$.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	\$1.51	\$.0151
023	Recreational Vehicle Surcharge ^h	0	0	0	0	0	0	50¢	0	0	0	0	N/A
025	Transient Lodging ^d	6.05%	6.517%	6.60%	6.60%	7.27%	5.78%	5.50%	6.60%	6.325%	7.15%	6.05%	.055%
026	Use Tax—Utilities	6.10%	5.725%	5.60%	6.10%	5.60%	5.60%	5.60%	6.10%	5.60%	7.10%	5.60%	N/A
028	Rental Occupancy Tax	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	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%	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%	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%	N/A
036	911 Wireless Telecommunications ⁱ	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	N/A
037	Contracting—Owner Builder	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
041	Municipal Water ^e	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
047	Membership Camping	6.10%	6.525%	6.10%	6.60%	5.80%	5.85%	5.60%	6.10%	6.35%	7.10%	6.10%	.056%
049	Jet Fuel Tax ^f	3.355¢	3.538¢	3.66¢	3.66¢	3.355¢	3.202¢	3.05¢	3.66¢	3.507¢	3.660¢	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¢	3.05¢	N/A
053/055	Rental Car Surcharge ^{g,j}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^f	0	0	.305¢	0	.305¢	0	0	.305¢	0	0	0	N/A
129	Use Tax Direct Payments ^l	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
131	911 Wireline Telecommunications ^k	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	N/A
153	Rental Car Surcharge—Stadium ^l	0	0	0	0	3.25%	0	0	0	0	0	0	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, contact Transaction Privilege Tax, 1600 West Monroe, Phoenix, AZ, 85007.
- b) \$2.13 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0213 per 1,000 board feet.
- c) \$1.51 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0151 per 1,000 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 65 cents.
- f) Rate is cents per gallon.
- g) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- h) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles.
- i) Monthly rate per activated wireless service.
- j) 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.
- k) Monthly rate per activated wireline service
- l) For use by direct pay permit holders only.

TABLE II					PROGRAM CITIES									
REGION BUSINESS TAX					REGION BUSINESS TAX					REGION BUSINESS TAX				
CITY / TOWN NAME	CODE	CLASS	RATE	COUNTY	CITY / TOWN NAME	CODE	CLASS	RATE	COUNTY	CITY / TOWN NAME	CODE	CLASS	RATE	COUNTY
PAGE (F)	PG			COC	SAN LUIS (F)	SU			YMA	WINKELMAN (F)	WM			GLA/PNL
Privilege Tax	000	3.00%			Privilege Tax	000	3.50%			Privilege Tax	000	3.50%		
Hotel/Motel (Additional Tax)	001	2.00%			Use Tax	002	3.50%			Contracts (pre Dec. 2001)	008	2.50%		
Use Tax	002	3.00%			Contracts (pre Oct. 2004)	009	2.50%			WINSLOW (F)	WS			NAV
Restaurant/Bar	003	3.00%			SEDONA	SE			YAV/COC	Privilege Tax	000	3.00%		
Retail Tax portion of single item over \$3,000	004	2.00%			Privilege Tax	000	3.00%			Retail Tax portion of single item over \$1,000	001	1.00%		
Use Tax portion of single item over \$3,000	006	2.00%			Hotel/Motel (Additional Tax)	001	3.00%			Hotel/Motel (Additional Tax)	003	2.00%		
PARADISE VALLEY (F)	PV			MAR	Use Tax	002	3.00%			Jet Fuel	009	\$0.03/gal		
Privilege Tax	000	1.65%			SHOW LOW (F)	SL			NAV	YOUNGTOWN	YT			MAR
Hotel/Motel (Additional Tax)	001	3.00%			Privilege Tax	000	2.00%			Privilege Tax	000	2.00%		
Use Tax	002	1.65%			SIERRA VISTA (F)	SR			COH	Hotel/Motel (Additional Tax)	003	2.00%		
Contracts (post Dec. 1998 and pre Sep. 2004)	008	1.40%			Privilege Tax	000	1.50%			YUMA (F)	YM			YMA
Contracts (pre Jan. 1999)	009	1.20%			Use Tax	002	1.60%			Privilege Tax	000	1.70%		
PARKER	PK			LAP	Restaurant/Bar	003	2.60%			NOTE: Retail portion of single item over \$25,000 is taxed at zero.				
Privilege Tax	000	2.00%			Hotel/Motel	004	5.50%							
Retail Tax portion of single item over \$2,500	001	1.00%			Retail Sales	005	1.60%							
Utilities	003	3.00%			Utilities/Telecommunications	008	2.00%							
Hotel/Motel (Additional Tax)	004	3.00%			Jet Fuel	009	\$0.02/gal							
PATAGONIA (F)	PA			STC	SNOWFLAKE (F)	SN			NAV					
Privilege Tax	000	3.00%			Privilege Tax	000	2.00%							
Food	001	2.50%			Hotel/Motel (Additional Tax)	001	4.00%							
Hotel/Motel (Additional tax)	003	3.00%			Restaurant/Bar	003	3.00%							
Mining	005	0.10%			SOMERTON (F)	SO			YMA					
PAYSON (F)	PS			GLA	Privilege Tax	000	2.50%							
Privilege Tax	000	2.12%			Use Tax	002	2.50%							
Hotel/Motel (Additional Tax)	003	3.00%			SOUTH TUCSON (F)	ST			PMA					
Contracts (pre Jan. 2005)	009	2.00%			Privilege Tax	000	2.50%							
PIMA (F)	PM			GRA	Restaurant/Bar	009	3.50%							
Privilege Tax	000	2.00%			SPRINGERVILLE (F)	SV			APA					
Contracts (pre Nov. 2001)	009	1.00%			Privilege Tax	000	3.00%							
PINETOP-LAKESIDE (F)	PP			NAV	Hotel/Motel (Additional Tax)	001	2.00%							
Privilege Tax	000	2.50%			Retail Tax portion of single item over \$1,000	004	2.00%							
Hotel/Motel (Additional Tax)	003	3.00%			SUPERIOR	SI			PNL					
Restaurant/Bar (Additional Tax)	004	2.00%			Privilege Tax	000	2.00%							
PRESCOTT VALLEY (F)	PL			YAV	Retail Tax portion of single item over \$500	004	1.00%							
Privilege Tax	000	2.33%			SURPRISE	SP			MAR					
Use Tax	002	2.33%			Privilege Tax	000	2.20%							
Hotel/Motel (Additional Tax)	003	2.33%			Hotel/Motel (Additional Tax)	001	1.00%							
Contracts (pre Dec. 2002)	009	2.00%			Restaurant/Bar	003	3.20%							
QUARTZSITE	QZ			LAP	Retail Tax portion of single item over \$5,000	004	1.20%							
Privilege Tax	000	2.50%			Contracts (pre April 2004)	009	2.00%							
Use Tax	002	2.50%			TAYLOR (F)	TL			NAV					
Retail Tax portion of single item over \$10,000	004	1.00%			Privilege Tax	000	2.00%							
Metalliferous Mining	005	0.10%			Hotel/Motel (Additional Tax)	003	2.00%							
Use Tax portion of single item over \$10,000	006	1.00%			THATCHER (F)	TC			GRA					
QUEEN CREEK (F)	QC			MAR/PNL	Privilege Tax	000	2.00%							
Privilege Tax/Use Tax	000	2.00%			Hotel/Motel (Additional Tax)	003	3.00%							
Hotel/Motel (Additional Tax)	003	1.00%			Retail Tax for single item over \$5,000	004	1.00%							
Contracts (pre March 2003)	009	1.00%			TOLLESON (F)	TN			MAR					
SAFFORD (F)	SF			GRA	Privilege Tax	000	2.00%							
Privilege Tax	000	2.00%			Hotel/Motel (Additional Tax)	001	2.00%							
Use Tax	002	2.00%			TOMBSTONE	TS			COH					
Hotel/Motel (Additional Tax)	003	3.00%			Privilege Tax	000	2.50%							
Retail tax for single item over \$5,000	004	1.00%			Hotel/Motel (Additional Tax)	001	3.00%							
Use Tax for single item over \$5,000	006	1.00%			WELLTON (F)	WT			YMA					
SAHUARITA	SA			PMA	Privilege Tax	000	2.50%							
Privilege Tax	000	2.00%			WICKENBURG (F)	WB			MAR					
Construction Contracting	002	3.00%			Privilege Tax	000	1.70%							
Hotel/Motel (Additional Tax)	003	2.00%			Retail Tax for single item over \$10,000	004	1.19%							
Contracts (pre Sept. 2000)	009	1.00%			Contracts (pre Oct. 2003)	009	1.00%							
ST. JOHNS (F)	SJ			APA	WILLCOX (F)	WC			COH					
Privilege Tax	000	2.00%			Privilege Tax	000	3.00%							
Use Tax	002	2.00%			Contracts (pre Aug. 2002)	009	2.00%							
Hotel/Motel (Additional Tax)	003	1.00%			WILLIAMS (F)	WL			COC					
Retail Tax portion of single item over \$1,500	004	1.00%			Privilege Tax	000	3.00%							
Use Tax portion of single item over \$1,500	006	1.00%			Food Tax	002	2.00%							
					Hotel/Motel Tax (not in addition to WL)	003	4.50%							
					Restaurant/Bar	009	4.50%							

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TABLE III NON-PROGRAM CITIES

For information, call:

Avondale	(623) 478-3200
Chandler	(480) 782-2280
Flagstaff	(928) 774-5281
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
Tempe	(480) 350-2955
Tucson	(520) 791-4566

TABLE IV COUNTY CODES

<u>COUNTY</u>	<u>CODE</u>
Apache	APA
Cochise	COH
Coconino	COC
Gila	GLA
Graham	GRA
Greenlee	GRN
La Paz	LAP
Maricopa	MAR
Mohave	MOH
Municipal Water, Statewide	SWD
Navajo	NAV
Rio Nuevo District, Pima	PAD
Pima	PMA
Pinal	PNL
Santa Cruz	STC
Tourism & Sports Authority District – ASU, Maricopa	MCA
Tourism & Sports Authority District – New, Maricopa	MCB
Yavapai	YAV
Yuma	YMA

TABLE V INDIAN RESERVATION CODES

<u>INDIAN RESERVATION</u>	<u>COUNTY</u>	<u>CODE</u>
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

For information, call the Arizona Department of Revenue:

Business/Withholding Tax: (602) 255-2060 • Statewide Toll-Free: (800) 634-6494 • Or visit our web site at www.azdor.gov.