

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 <sup>j</sup>	Santa Cruz	Yavapai	Yuma	All Other Counties	
002	Mining-Nonmetal	3.437%	3.828%	3.75%	3.75%	3.562%	3.281%	3.437%	3.75%	3.75%	3.593%	3.805%	3.437%	.031%
004	Utilities	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
005	Communications	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
006	Transporting	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
007	Private (Rail) Car	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
008	Pipeline	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
009	Publication	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
010	Job Printing	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
012	Amusement	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
015	Contracting-Prime <sup>a</sup>	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
017	Retail	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	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%	2.50%	.025%
023	Recreational Vehicle Surcharge <sup>f</sup>	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging <sup>b</sup>	6.05%	6.737%	6.60%	6.60%	7.27%	5.78%	6.05%	6.60%	6.60%	6.325%	6.698%	6.05%	.055%
026	Use Tax-Utilities	6.10%	5.725%	5.60%	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%	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%	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A
037	Contracting-Owner Builder	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
041	Municipal Water <sup>c</sup>	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax <sup>d</sup>	3.355¢	3.66¢	3.66¢	3.66¢	3.355¢	3.202¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax <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¢	N/A
053/055	Rental Car Surcharge <sup>e, h</sup>	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons <sup>d</sup>	0	0	.305¢	0	.305¢	0	.305¢	.305¢	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%	N/A
153	Rental Car Surcharge-Stadium <sup>h</sup>	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¢	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) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- d) Rate is cents per gallon.
- e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles.
- 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) Most Pinal County rates increase effective October 1, 2007. [Click here to see new rates.](#)

TABLE II		PROGRAM CITIES												
CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY
		CLASS	RATE				CLASS	RATE				CLASS	RATE	
<b>BENSON (F)</b> .....	<b>BS</b> .....			<b>COH</b>	<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>PNL</b>	<b>GILBERT (F)</b> .....	<b>GB</b> .....			<b>MAR</b>
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	1.50%	
Hotel/Motel (Additional Tax)		001	2.00%		Retail Tax for entire single item over \$10,000		001	1.50%		Hotel/Motel (Additional Tax)		003	3.00%	
Retail Tax for entire single item over \$5000		004	1.00%		Use Tax		002	3.00%		<b>GLOBE (F)</b> .....	<b>GL</b> .....			<b>GLA</b>
Construction Contracting		005	4.00%		Use Tax for entire single item over \$10,000		003	1.50%		Privilege Tax		000	2.00%	
Contracts (pre Feb. 2005)		008	2.50%		Hotel/Motel (Additional Tax)		006	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
<b>BISBEE (F)</b> .....	<b>BB</b> .....			<b>COH</b>	Construction Contracting		005	4.00%		Contracts (pre May 2005)		009	1.50%	
Privilege Tax		000	2.50%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		<b>GOODYEAR (F)</b> .....	<b>GY</b> .....			<b>MAR</b>
Hotel/Motel (Additional Tax)		003	2.50%		Contracts (pre Aug. 2004)		009	2.00%		Privilege Tax		000	2.00%	
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			<b>MAR</b>	<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			<b>YAV</b>	Hotel/Motel (Additional Tax)		003	2.50%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.20%		Retail Tax for entire single item over \$5000		004	1.20%	
Telecommunications		007	4.00%		Utilities		001	1.00%		Restaurant/Bar		005	4.00%	
Construction Contracting		015	3.00%		Hotel/Motel (Additional Tax)		003	2.00%		Construction Contracting		006	3.50%	
Contracts (pre Aug. 2006)		008	2.00%		Construction Contracting		015	3.20%		Jet Fuel		009	\$.03/gal	
<b>BULLHEAD CITY</b> .....	<b>BH</b> .....			<b>MOH</b>	Contracts (pre Jan. 2006)		009	2.20%		Contracts (pre Jan. 2005)		008	2.00%	
Privilege Tax		000	2.00%		<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			<b>YAV</b>	<b>GUADALUPE (F)</b> .....	<b>GU</b> .....			<b>MAR</b>
Use Tax		002	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	3.00%	
Jet Fuel Use Tax		008	\$.03/gal		Use Tax		002	2.00%		Restaurant/Bar		003	5.00%	
Jet Fuel		009	\$.03/gal		Hotel/Motel (Additional Tax)		003	2.00%		Amusements		004	5.00%	
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>YAV</b>	Metalliferous Mining		005	0.10%		Contracts (pre Aug. 2003)		009	2.00%	
Privilege Tax		000	2.00%		<b>DOUGLAS (F)</b> .....	<b>DL</b> .....			<b>COH</b>	<b>HAYDEN (F)</b> .....	<b>HY</b> .....			<b>GLA</b>
Use Tax		002	2.00%		Privilege Tax		000	2.50%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Retail Tax for entire single item over \$10,000		003	1.50%		Use Tax		002	3.00%	
Hotel/Motel		004	1.00%		Use Tax		002	2.50%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		005	3.00%		<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>	Metalliferous Mining		005	0.10%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Privilege Tax		000	2.00%		Timbering and Other Extraction		009	0.10%	
Contracts (pre Mar. 2000)		009	1.00%		<b>EAGAR (F)</b> .....	<b>EG</b> .....			<b>APA</b>	Contracts (pre Mar. 2004)		008	1.00%	
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>MAR</b>	Privilege Tax		000	3.00%		<b>HOLBROOK (F)</b> .....	<b>HB</b> .....			<b>NAV</b>
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Privilege Tax		000	3.00%	
Food Tax		001	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar		004	3.00%		For single item, Use Tax on portion over \$1000		006	2.00%		For single item, Retail Tax on portion over \$1,000		006	2.00%	
Construction Contracting		005	4.00%		<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>	For single item, Use Tax on portion over \$1,000		008	2.00%	
Contracts (pre Apr. 2005)		009	2.00%		Privilege Tax		000	3.00%		<b>HUACHUCA CITY</b> .....	<b>HC</b> .....			<b>COH</b>
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			<b>PNL</b>	Hotel/Motel (Additional Tax)		001	2.00%		Privilege Tax		000	1.50%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Use Tax		002	3.00%		Contracts (pre Dec. 2001)		009	1.00%	
Utilities/Telecommunications		001	2.00%		<b>ELOY (F)</b> .....	<b>EL</b> .....			<b>PNL</b>	<b>JEROME</b> .....	<b>JO</b> .....			<b>YAV</b>
Retail Sales		002	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	4.00%		<b>KEARNY</b> .....	<b>KN</b> .....			<b>PNL</b>
For single item, Retail Tax on portion over \$5000		004	1.50%		Construction Contracting		005	4.50%		Privilege Tax		000	2.50%	
Construction Contracting		015	4.00%		Restaurant/Bar		009	6.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Contracts (pre Aug. 2006)		009	1.80%		Contracts (pre July 2001)		004	2.00%		Construction Contracting		015	3.50%	
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>MAR</b>	Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Contracts (pre Oct. 2006)		009	2.00%	
Privilege Tax		000	2.50%		For single item, Retail Tax on portion over \$6,000		006	1.50%		<b>KINGMAN</b> .....	<b>KM</b> .....			<b>MOH</b>
Utilities		001	3.00%		<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>	Privilege Tax		000	2.00%	
Use Tax		002	2.50%		Privilege Tax		000	2.00%		Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	4.00%		Food		001	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		005	5.00%		Hotel/Motel (Additional Tax)		003	2.00%		<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....			<b>MOH</b>
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Construction Contracting		015	4.00%		Privilege Tax		000	2.00%	
Contracts (pre Dec. 2000)		009	2.00%		Contracts (pre Mar. 2006)		009	2.00%		Use Tax		002	2.00%	
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			<b>YAV</b>	<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			<b>MAR</b>	Restaurant/Bar (Additional Tax)		003	1.00%	
Privilege Tax		000	3.00%		Privilege Tax		000	2.60%		Jet Fuel		007	\$.03/gal	
Use Tax		002	3.00%		Use Tax		002	2.60%		Jet Fuel Use Tax		008	\$.03/gal	
Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....			<b>MAR</b>
Jet Fuel		008	\$.015/gal		Residential Rental		004	1.60%		Privilege Tax		000	2.00%	
Jet Fuel Use Tax		009	\$.015/gal		Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax)		001	1.00%	
Contracts (pre Sep. 2004)		007	2.00%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		Use Tax		002	2.00%	
<b>CLARKDALE (F)</b> .....	<b>CD</b> .....			<b>YAV</b>	Contracts (pre Nov. 2000)		009	1.20%		Construction Contracting		015	4.00%	
Privilege Tax		000	2.25%		<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>	Contracts (pre June 17, 2006)		008	2.00%	
Hotel/Motel (Additional Tax)		001	2.00%		Privilege Tax		000	4.00%		<b>MAMMOTH</b> .....	<b>MH</b> .....			<b>PNL</b>
Construction Contracting		005	3.25%		Use Tax		002	4.00%		Privilege Tax		000	2.00%	
Contracts (pre Aug. 2004)		008	2.25%		Contracts (pre Apr. 2007)		009	2.00%		Use Tax		002	2.00%	
<b>CLIFTON (F)</b> .....	<b>CF</b> .....			<b>GRN</b>	<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>					
Privilege Tax		000	3.00%		Privilege Tax		000	3.00%						
For single item, Retail Tax on portion over \$9999		004	2.00%		Hotel/Motel (Additional Tax)		003	2.00%						
Contracts (pre Mar. 2006)		009	2.00%		Telecommunications		007	3.50%						
<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>MOH</b>	Telecom (preexist Jan. 2000)		008	3.00%						
Privilege Tax		000	2.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%						
Use Tax		002	2.00%											
Hotel/Motel (Additional Tax)		003	2.00%											

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES												
		REGION BUSINESS TAX				REGION BUSINESS TAX				REGION BUSINESS TAX				
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>MARANA</b> .....	<b>MA</b> .....			<b>PMA</b>	<b>PRESCOTT VALLEY (F)</b> .....	<b>PL</b> .....			<b>YAV</b>	<b>SOUTH TUCSON (F)</b> .....	<b>ST</b> .....			<b>PMA</b>
Privilege Tax		000	2.00%		Privilege Tax		000	2.33%		Privilege Tax		000	2.50%	
Telecommunications		001	4.00%		Use Tax		002	2.33%		Restaurant/Bar		009	3.50%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	2.33%		<b>SPRINGERVILLE (F)</b> .....	<b>SV</b> .....			<b>APA</b>
Hotel/Motel (Additional Tax)		003	3.00%		Contracts (pre Dec. 2002)		009	2.00%		Privilege Tax		000	3.00%	
Utilities		004	4.00%		<b>QUARTZSITE</b> .....	<b>QZ</b> .....			<b>LAP</b>	Hotel/Motel (Additional Tax)		001	2.00%	
Construction Contracting		008	4.00%		Privilege Tax		000	2.50%		For single item, Retail Tax on portion over \$1,000		004	2.00%	
Contracts (pre Oct. 2004)		006	2.00%		Use Tax		002	2.50%		<b>STAR VALLEY (F)</b> .....	<b>SY</b> .....			<b>GLA</b>
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		For single item, Retail Tax on portion over \$10,000		004	1.00%		Privilege Tax		000	2.00%	
Construction Contracts (pre May 2001)		009	3.00%		Metalliferous Mining		005	0.10%		Metalliferous Mining		005	0.10%	
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)		010	4.50%		For single item, Use Tax on portion over \$10,000		006	1.00%		<b>SUPERIOR</b> .....	<b>SI</b> .....			<b>PNL</b>
<b>MARICOPA (F)</b> .....	<b>MP</b> .....			<b>PNL</b>	Restaurant and Bars		011	4.50%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.00%		Construction Contracting		015	3.50%		For single item, Retail Tax on portion over \$500		004	1.00%	
Use Tax		002	2.00%		Hotel/Motel		025	5.50%		<b>SURPRISE</b> .....	<b>SP</b> .....			<b>MAR</b>
Hotel/Motel (Additional Tax)		003	2.00%		Manufactured Buildings		117	3.50%		Privilege Tax		000	2.20%	
Construction Contracting		004	3.50%		Contracts (pre Dec. 2005)		008	2.50%		Hotel/Motel (Additional Tax)		001	1.00%	
Metalliferous Mining		005	0.10%		<b>QUEEN CREEK (F)</b> .....	<b>QC</b> .....			<b>MAR/PNL</b>	Restaurant/Bar		003	3.20%	
Contracts (pre May 2005)		009	2.00%		Privilege Tax/Use Tax		000	2.00%		Construction Contracting		005	3.70%	
<b>MIAMI (F)</b> .....	<b>MM</b> .....			<b>GLA</b>	Hotel/Motel (Additional Tax)		003	1.00%		Contracts (post March 2004 and pre July 2005)		008	2.20%	
Privilege Tax		000	2.50%		Construction Contracting		005	4.00%		Contracts (pre April 2004)		009	2.00%	
Contracts (pre May 2003)		009	1.50%		Contracts (post Feb. 2003 and pre Sep. 5, 2005)		008	2.00%		<b>TAYLOR (F)</b> .....	<b>TL</b> .....			<b>NAV</b>
<b>ORO VALLEY</b> .....	<b>OR</b> .....			<b>PMA</b>	Contracts (pre March 2003)		009	1.00%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.00%		<b>SAFFORD (F)</b> .....	<b>SF</b> .....			<b>GRA</b>	Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	6.00%		Privilege Tax		000	2.50%		<b>THATCHER (F)</b> .....	<b>TC</b> .....			<b>GRA</b>
Construction Contracting		004	4.00%		Use Tax		002	2.50%		Privilege Tax		000	2.00%	
Contracts (pre May 2004)		008	2.00%		Hotel/Motel (Additional Tax)		003	5.00%		Food Tax		001	1.50%	
Utilities		005	2.00%		Retail Tax for entire single item over \$5,000		004	1.00%		Hotel/Motel (Additional Tax)		003	3.00%	
<b>PAGE (F)</b> .....	<b>PG</b> .....			<b>COC</b>	Use Tax for entire single item over \$5,000		006	1.00%		Retail Tax for entire single item over \$5,000		004	1.00%	
Privilege Tax		000	3.00%		Construction Contracting		015	4.00%		Construction Contracting		015	3.50%	
Hotel/Motel (Additional Tax)		001	3.00%		Contracts (post Oct. 2005 and pre Dec. 2006)		008	2.50%		Contracts (pre Dec. 2006)		009	2.00%	
Use Tax		002	3.00%		Contracts (pre Nov. 2005)		009	2.00%		<b>TOLLESON (F)</b> .....	<b>TN</b> .....			<b>MAR</b>
Restaurant/Bar		003	4.00%		<b>SAHUARITA</b> .....	<b>SA</b> .....			<b>PMA</b>	Privilege Tax		000	2.00%	
For single item, Retail Tax on portion over \$3,000		004	2.00%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		001	2.00%	
For single item, Use Tax on portion over \$3,000		006	2.00%		Construction Contracting		002	4.00%		<b>TOMBSTONE</b> .....	<b>TS</b> .....			<b>COH</b>
<b>PARADISE VALLEY (F)</b> .....	<b>PV</b> .....			<b>MAR</b>	Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.50%	
Privilege Tax		000	1.65%		Contracts (post Aug. 2000 and pre July 2005)		008	3.00%		Hotel/Motel (Additional Tax)		001	3.00%	
Hotel/Motel (Additional Tax)		001	3.00%		Contracts (pre Sept. 2000)		009	1.00%		<b>WELLTON (F)</b> .....	<b>WT</b> .....			<b>YMA</b>
Use Tax		002	1.65%		<b>ST. JOHNS (F)</b> .....	<b>SJ</b> .....			<b>APA</b>	Privilege Tax		000	2.50%	
Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.50%	
Contracts (pre Jan. 1999)		009	1.20%		Use Tax		002	2.00%		<b>WICKENBURG (F)</b> .....	<b>WB</b> .....			<b>MAR</b>
<b>PARKER</b> .....	<b>PK</b> .....			<b>LAP</b>	Hotel/Motel (Additional Tax)		003	1.00%		Privilege Tax		000	1.70%	
Privilege Tax		000	2.00%		For single item, Retail Tax on portion over \$1,500		004	1.00%		Hotel/Motel (Additional Tax)		003	3.50%	
For single item, Retail Tax on portion over \$2,500		001	1.00%		For single item, Use Tax on portion over \$1,500		006	1.00%		Retail Tax for entire single item over \$10,000		004	1.19%	
Utilities		003	3.00%		<b>SAN LUIS (F)</b> .....	<b>SU</b> .....			<b>YMA</b>	Restaurant and Bars		011	5.20%	
Hotel/Motel (Additional Tax)		004	3.00%		Privilege Tax		000	3.50%		Contracts (pre Oct. 2003)		009	1.00%	
<b>PATAGONIA (F)</b> .....	<b>PA</b> .....			<b>STC</b>	Use Tax		002	3.50%		<b>WILLCOX (F)</b> .....	<b>WC</b> .....			<b>COH</b>
Privilege Tax		000	3.00%		Contracts (pre Oct. 2004)		009	2.50%		Privilege Tax		000	3.00%	
Food		001	2.50%		<b>SEDONA</b> .....	<b>SE</b> .....			<b>YAV/COC</b>	Hotel/Motel		003	7.00%	
Hotel/Motel (Additional tax)		003	3.00%		Privilege Tax		000	3.00%		Retail Tax for entire single item over \$1,250		004	2.00%	
Mining		005	0.10%		Hotel/Motel (Additional Tax)		001	3.00%		Contracts (pre Aug. 2002)		009	2.00%	
<b>PAYSON (F)</b> .....	<b>PS</b> .....			<b>GLA</b>	Use Tax		002	3.00%		<b>WILLIAMS (F)</b> .....	<b>WL</b> .....			<b>COC</b>
Privilege Tax		000	2.12%		<b>SHOW LOW (F)</b> .....	<b>SL</b> .....			<b>NAV</b>	Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.00%		Food Tax		002	2.00%	
Contracts (pre Jan. 2005)		009	2.00%		<b>SIERRA VISTA (F)</b> .....	<b>SR</b> .....			<b>COH</b>	Hotel/Motel Tax (not in addition to WL)		003	4.50%	
<b>PIMA (F)</b> .....	<b>PM</b> .....			<b>GRA</b>	Use Tax		002	1.75%		Restaurant/Bar		009	4.50%	
Privilege Tax		000	2.00%		Restaurant/Bar		003	2.60%		<b>WINKELMAN (F)</b> .....	<b>WM</b> .....			<b>GLA/PNL</b>
Construction Contracting		015	3.00%		Hotel/Motel		004	5.50%		Privilege Tax		000	3.50%	
Contracts (pre Jun. 2007 and post Oct. 2001)		008	2.00%		Utilities/Telecommunications		008	2.00%		Contracts (pre Dec. 2001)		008	2.50%	
Contracts (pre Nov. 2001)		009	1.00%		Jet Fuel		009	\$0.02/gal		<b>WINSLOW (F)</b> .....	<b>WS</b> .....			<b>NAV</b>
<b>PINETOP-LAKESIDE (F)</b> .....	<b>PP</b> .....			<b>NAV</b>	Rental of Real Property		013	1.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.50%		Construction Contracting		015	2.45%		For single item, Retail Tax on portion over \$1,000		001	1.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Contracts (pre Sept. 2006)		006	1.50%		Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar (Additional Tax)		004	2.00%		<b>SNOWFLAKE (F)</b> .....	<b>SN</b> .....			<b>NAV</b>	Jet Fuel		009	\$.03	
For single item, Retail Tax on portion over \$5,000		005	1.50%		Privilege Tax		000	2.00%		<b>SOMERTON (F)</b> .....	<b>SO</b> .....			<b>YMA</b>
					Hotel/Motel (Additional Tax)		001	4.00%		Privilege Tax		000	2.50%	
					Restaurant/Bar		003	3.00%		Use Tax		002	2.50%	

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES		
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>YOUNGTOWN (F)</b> .....	<b>YT</b> .....			<b>MAR</b>
Privilege Tax		000	3.00%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Aug. 2007)		009	2.00%	
Rental of Real Property		013	2.00%	
<b>YUMA (F)</b> .....	<b>YM</b> .....			<b>YMA</b>
Privilege Tax		000	1.70%	

NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.

TABLE V		INDIAN RESERVATION CODES	
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

TABLE III		NON-PROGRAM CITIES	
<i>For information, call:</i>			
Apache Junction .....	(480) 982-8002		
Avondale.....	(623) 478-3200		
Chandler.....	(480) 782-2280		
Flagstaff.....	(928) 779-7614		
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	
COUNTY		CODE	
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	

**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](http://www.azdor.gov).