

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	Santa Cruz	Yavapai	Yuma	All Other Counties	
002	Mining-Nonmetal	3.437%	3.828%	3.75%	3.75%	3.562%	3.281%	3.437%	3.805%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.70%	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%	6.698%	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%	6.70%	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. (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.

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

(F) These cities tax food sales.

TABLE II					PROGRAM CITIES									
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>KINGMAN</b> .....	<b>KM</b> .....			<b>MOH</b>	<b>PARKER</b> .....	<b>PK</b> .....			<b>LAP</b>	<b>ST. JOHNS (F)</b> .....	<b>SJ</b> .....			<b>APA</b>
Privilege Tax		000	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Use Tax		002	2.00%		For single item, Retail Tax on portion over \$2,500		001	1.00%		Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%		Utilities		003	3.00%		Hotel/Motel (Additional Tax)		003	1.00%	
<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....			<b>MOH</b>	Hotel/Motel (Additional Tax)		004	4.00%		For single item, Retail Tax on portion over \$1,500		004	1.00%	
Privilege Tax		000	2.00%		Restaurant/Bar		011	4.00%		For single item, Use Tax on portion over \$1,500		006	1.00%	
Use Tax		002	2.00%		<b>PATAGONIA (F)</b> .....	<b>PA</b> .....			<b>STC</b>	<b>SAN LUIS (F)</b> .....	<b>SU</b> .....			<b>YMA</b>
Restaurant/Bar (Additional Tax)		003	1.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.50%	
Jet Fuel		007	\$.03/gal		Food		001	2.50%		Use Tax		002	3.50%	
Jet Fuel Use Tax		008	\$.03/gal		Hotel/Motel (Additional tax)		003	3.00%		Contracts (pre Oct. 2004)		009	2.50%	
<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....			<b>MAR</b>	Mining		005	0.10%		<b>SEDONA</b> .....	<b>SE</b> .....			<b>YAV/COC</b>
Privilege Tax		000	2.00%		<b>PAYSON (F)</b> .....	<b>PS</b> .....			<b>GLA</b>	Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		001	1.00%		Privilege Tax		000	2.12%		Hotel/Motel (Additional Tax)		001	3.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	3.00%	
Construction Contracting		015	4.00%		Contracts (pre Jan. 2005)		009	2.00%		<b>SHOW LOW (F)</b> .....	<b>SL</b> .....			<b>NAV</b>
Contracts (pre June 17, 2006)		008	2.00%		<b>PIMA (F)</b> .....	<b>PM</b> .....			<b>GRA</b>	Privilege Tax		000	2.00%	
<b>MAMMOTH</b> .....	<b>MH</b> .....			<b>PNL</b>	Privilege Tax		000	2.00%		<b>SIERRA VISTA (F)</b> .....	<b>SR</b> .....			<b>COH</b>
Privilege Tax		000	2.00%		Construction Contracting		015	3.00%		Privilege Tax		000	1.75%	
Use Tax		002	2.00%		Contracts (pre Jun. 2007 and post Oct. 2001)		008	2.00%		Use Tax		002	1.75%	
<b>MARANA</b> .....	<b>MA</b> .....			<b>PMA</b>	Contracts (pre Nov. 2001)		009	1.00%		Restaurant/Bar		003	2.60%	
Privilege Tax		000	2.00%		<b>PINETOP-LAKESIDE (F)</b> .....	<b>PP</b> .....			<b>NAV</b>	Hotel/Motel		004	5.50%	
Telecommunications		001	4.00%		Privilege Tax		000	2.50%		Utilities/Telecommunications		008	2.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Jet Fuel		009	\$0.02/gal	
Hotel/Motel (Additional Tax)		003	3.00%		Restaurant/Bar (Additional Tax)		004	2.00%		Rental of Real Property		013	1.00%	
Utilities		004	4.00%		For single item, Retail Tax on portion over \$5,000		005	1.50%		Construction Contracting		015	2.45%	
Construction Contracting		008	4.00%		<b>PRESCOTT VALLEY (F)</b> .....	<b>PL</b> .....			<b>YAV</b>	Contracts (pre Sept. 2006)		006	1.50%	
Contracts (pre Oct. 2004)		006	2.00%		Privilege Tax		000	2.33%		<b>SNOWFLAKE (F)</b> .....	<b>SN</b> .....			<b>NAV</b>
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		Use Tax		002	2.33%		Privilege Tax		000	2.00%	
Construction Contracts (pre May 2001)		009	3.00%		Hotel/Motel (Additional Tax)		003	2.33%		Hotel/Motel (Additional Tax)		001	4.00%	
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)		010	4.50%		Contracts (pre Dec. 2002)		009	2.00%		Restaurant/Bar		003	3.00%	
<b>MARICOPA (F)</b> .....	<b>MP</b> .....			<b>PNL</b>	<b>QUARTZSITE</b> .....	<b>QZ</b> .....			<b>LAP</b>	<b>SOMERTON (F)</b> .....	<b>SO</b> .....			<b>YMA</b>
Privilege Tax		000	2.00%		Privilege Tax		000	2.50%		Privilege Tax		000	2.50%	
Use Tax		002	2.00%		Use Tax		002	2.50%		Use Tax		002	2.50%	
Hotel/Motel (Additional Tax)		003	2.00%		For single item, Retail Tax on portion over \$10,000		004	1.00%		<b>SOUTH TUCSON (F)</b> .....	<b>ST</b> .....			<b>PMA</b>
Construction Contracting		004	3.50%		Metalliferous Mining		005	0.10%		Privilege Tax		000	2.50%	
Metalliferous Mining		005	0.10%		For single item, Use Tax on portion over \$10,000		006	1.00%		Restaurant/Bar		009	3.50%	
Contracts (pre May 2005)		009	2.00%		Restaurant and Bars		011	4.50%		<b>SPRINGVILLE (F)</b> .....	<b>SV</b> .....			<b>APA</b>
<b>MIAMI (F)</b> .....	<b>MM</b> .....			<b>GLA</b>	Construction Contracting		015	3.50%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.50%		Hotel/Motel		025	5.50%		Hotel/Motel (Additional Tax)		001	2.00%	
Contracts (pre May 2003)		009	1.50%		Manufactured Buildings		117	3.50%		For single item, Retail Tax on portion over \$1,000		004	2.00%	
<b>ORO VALLEY</b> .....	<b>OR</b> .....			<b>PMA</b>	Contracts (pre Dec. 2005)		008	2.50%		<b>STAR VALLEY (F)</b> .....	<b>SY</b> .....			<b>GLA</b>
Privilege Tax		000	2.00%		<b>QUEEN CREEK (F)</b> .....	<b>QC</b> .....			<b>MAR/PNL</b>	Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		003	6.00%		Privilege Tax/Use Tax		000	2.25%		Metalliferous Mining		005	0.10%	
Construction Contracting		004	4.00%		Hotel/Motel (Additional Tax)		003	1.00%		<b>SUPERIOR</b> .....	<b>SI</b> .....			<b>PNL</b>
Contracts (pre May 2004)		008	2.00%		Construction Contracting		005	4.25%		Privilege Tax		000	2.00%	
Utilities		005	2.00%		Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)		006	4.00%		For single item, Retail Tax on portion over \$500		004	1.00%	
<b>PAGE (F)</b> .....	<b>PG</b> .....			<b>COC</b>	Contracts (post Feb. 2003 and pre Oct. 2007)		007	2.00%		<b>SURPRISE</b> .....	<b>SP</b> .....			<b>MAR</b>
Privilege Tax		000	3.00%		Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)		008	2.00%		Privilege Tax		000	2.20%	
Hotel/Motel (Additional Tax)		001	3.00%		Contracts (pre March 2003)		009	1.00%		Hotel/Motel (Additional Tax)		001	1.00%	
Use Tax		002	3.00%		<b>SAFFORD (F)</b> .....	<b>SF</b> .....			<b>GRA</b>	Restaurant/Bar		003	3.20%	
Restaurant/Bar		003	4.00%		Privilege Tax		000	2.50%		Construction Contracting		005	3.70%	
For single item, Retail Tax on portion over \$3,000		004	2.00%		Use Tax		002	2.50%		Contracts (post March 2004 and pre July 2005)		008	2.20%	
For single item, Use Tax on portion over \$3,000		006	2.00%		Hotel/Motel (Additional Tax)		003	5.00%		Contracts (pre April 2004)		009	2.00%	
<b>PARADISE VALLEY (F)</b> .....	<b>PV</b> .....			<b>MAR</b>	Retail Tax for entire single item over \$5,000		004	1.00%		<b>TAYLOR (F)</b> .....	<b>TL</b> .....			<b>NAV</b>
Privilege Tax		000	1.65%		Use Tax for entire single item over \$5,000		006	1.00%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		001	3.00%		Construction Contracting		015	4.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Use Tax		002	1.65%		Contracts (post Oct. 2005 and pre Dec. 2006)		008	2.50%						
Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		Contracts (pre Nov. 2005)		009	2.00%						
Contracts (pre Jan. 1999)		009	1.20%		<b>SAHUARITA</b> .....	<b>SA</b> .....			<b>PMA</b>					
					Privilege Tax		000	2.00%						
					Construction Contracting		002	4.00%						
					Hotel/Motel (Additional Tax)		003	2.00%						
					Contracts (post Aug. 2000 and pre July 2005)		008	3.00%						
					Contracts (pre Sept. 2000)		009	1.00%						

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES		
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>THATCHER (F)</b> .....	<b>TC</b> .....			<b>GRA</b>
Privilege Tax		000	2.00%	
Food Tax		001	1.50%	
Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%	
Retail Tax for entire single item over \$5,000		004	1.00%	
Contracts (pre Dec. 2006)		009	2.00%	
Rental of Real Property		013	2.00%	
Construction Contracting		015	3.50%	
<b>TOLLESON (F)</b> .....	<b>TN</b> .....			<b>MAR</b>
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	2.00%	
For single item, Retail Tax on portion over \$5,000		004	2.00%	
Contracts (pre Oct. 2007)		009	2.00%	
<b>TOMBSTONE</b> .....	<b>TS</b> .....			<b>COH</b>
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	3.00%	
<b>WELLTON (F)</b> .....	<b>WT</b> .....			<b>YMA</b>
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		003	2.50%	
<b>WICKENBURG (F)</b> .....	<b>WB</b> .....			<b>MAR</b>
Privilege Tax		000	1.70%	
Hotel/Motel (Additional Tax)		003	3.50%	
Retail Tax for entire single item over \$10,000		004	1.19%	
Restaurant and Bars		011	5.20%	
Contracts (pre Oct. 2003)		009	1.00%	
<b>WILLCOX (F)</b> .....	<b>WC</b> .....			<b>COH</b>
Privilege Tax		000	3.00%	
Hotel/Motel		003	7.00%	
Retail Tax for entire single item over \$1,250		004	2.00%	
Contracts (pre Aug. 2002)		009	2.00%	
<b>WILLIAMS (F)</b> .....	<b>WL</b> .....			<b>COC</b>
Privilege Tax		000	3.00%	
Food Tax		002	2.00%	
Hotel/Motel Tax (not in addition to WL)		003	4.50%	
Restaurant/Bar		009	4.50%	
<b>WINKELMAN (F)</b> .....	<b>WM</b> .....			<b>GLA/PNL</b>
Privilege Tax		000	3.50%	
Contracts (pre Dec. 2001)		008	2.50%	
<b>WINSLOW (F)</b> .....	<b>WS</b> .....			<b>NAV</b>
Privilege Tax		000	3.00%	
For single item, Retail Tax on portion over \$1,000		001	1.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Jet Fuel		009	\$.03	
<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 III		NON-PROGRAM CITIES
<i>For information, call:</i>		
Apache Junction.....	(480) 982-8002	
Avondale.....	(623) 333-2000	
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	

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	

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).