

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 ^a	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 ^f	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging ^b	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 ^c	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax ^d	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 ^d	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 ^{e, h}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^d	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments ⁱ	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 ^h	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A
911	911 Telecommunications ^g	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						PROGRAM CITIES						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	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY					
BENSON (F)	BS			COH	CLIFTON (F)	CF			GRN	FOUNTAIN HILLS (F)	FH			MAR										
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.60%		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%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Retail Tax for entire single item over \$5000		004	1.00%		Contracts (pre Mar. 2006)		009	2.00%		Residential Rental		004	1.60%		Metalliferous Mining		005	0.10%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%	
Construction Contracting		005	4.00%		COLORADO CITY	CC			MOH	Contracts (pre Nov. 2000)		009	1.20%		Contracts (pre Nov. 2000)		009	1.20%		FREDONIA (F)	FD			COC
Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax		000	2.00%		Privilege Tax		000	4.00%		Use Tax		002	4.00%		Use Tax		002	4.00%	
BISBEE (F)	BB			COH	Use Tax		002	2.00%		Contracts (pre Apr. 2007)		009	2.00%		GILA BEND (F)	GI			MAR	Privilege Tax		000	3.00%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%		COOLIDGE (F)	CL			PNL	Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Hotel/Motel (Additional Tax)		003	2.50%		Privilege Tax		000	3.00%		Retail Tax for entire single item over \$10,000		001	1.50%		Use Tax		002	3.00%		Contracts (pre Apr. 2007)		009	2.00%	
BUCKEYE (F)	BE			MAR	Retail Tax for entire single item over \$10,000		001	1.50%		Use Tax		002	3.00%		Contracts (pre Apr. 2007)		009	2.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		Use Tax		002	3.00%		Use Tax for entire single item over \$10,000		003	1.50%		Hotel/Motel (Additional Tax)		006	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Telecommunications		007	4.00%		Hotel/Motel (Additional Tax)		006	3.00%		Construction Contracting		005	4.00%		Telecommunications		007	3.50%		Telecommunications		007	3.50%	
Construction Contracting		015	3.00%		Construction Contracting		005	4.00%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Telecom (preexist Jan. 2000)		008	3.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
Contracts (pre Aug. 2006)		008	2.00%		Contracts (pre Aug. 2004)		009	2.00%		COTTONWOOD (F)	CW			YAV	Privilege Tax		000	3.00%		GILBERT (F)	GB			MAR
BULLHEAD CITY	BH			MOH	CAMP VERDE	CE			YAV	Utilities		001	1.00%		Privilege Tax		000	1.50%		Privilege Tax		000	1.50%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Use Tax		002	2.00%		Use Tax		002	2.00%		Construction Contracting		015	4.00%		GLOBE (F)	GL			GLA	Privilege Tax		000	2.00%	
Jet Fuel Use Tax		008	\$.03/gal		Hotel/Motel (Additional Tax)		003	3.00%		Construction Contracts (pre Nov. 2008)		008	3.20%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Jet Fuel		009	\$.03/gal		Contracts (pre Nov. 2008 and post Dec. 2005)		007	2.20%		Contracts (pre Jan. 2006)		009	2.20%		Contracts (pre May 2005)		009	1.50%		Contracts (pre May 2005)		009	1.50%	
CAMP VERDE	CE			YAV	DEWEY-HUMBOLDT (F)	DH			YAV	Privilege Tax		000	1.00%		Privilege Tax		000	2.00%		GOODYEAR (F)	GY			MAR
Privilege Tax		000	2.00%		Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.50%		Privilege Tax		000	2.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Metalliferous Mining		005	0.10%		Retail Tax for entire single item over \$5000		004	1.20%		Hotel/Motel (Additional Tax)		003	2.50%	
Hotel/Motel (Additional Tax)		003	3.00%		DOUGLAS (F)	DL			COH	Restaurant/Bar		005	4.00%		Restaurant/Bar		005	4.00%		Restaurant/Bar		005	4.00%	
Hotel/Motel		004	1.00%		Privilege Tax		000	2.80%		Construction Contracting		006	3.50%		Construction Contracting		006	3.50%		Construction Contracting		006	3.50%	
Construction Contracting		005	3.00%		Retail Tax for entire single item over \$10,000		003	1.80%		Contracts (pre Jan. 2005)		009	\$.03/gal		Jet Fuel		009	\$.03/gal		Contracts (pre Jan. 2005)		008	2.00%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Use Tax		002	2.50%		GUADALUPE (F)	GU			MAR	Contracts (pre Mar. 2004)		008	1.00%		Privilege Tax		000	3.00%	
Contracts (pre Mar. 2000)		009	1.00%		Contracts (pre Sep. 2008)		008	2.50%		Privilege Tax		000	3.00%		Restaurant/Bar		003	5.00%		Restaurant/Bar		003	5.00%	
CAREFREE (F)	CA			MAR	DUNCAN (F)	DC			GRN	Amusements		004	5.00%		Amusements		004	5.00%		Contracts (pre Aug. 2003)		009	2.00%	
Privilege Tax		000	3.00%		Privilege Tax		000	2.00%		Contracts (pre Aug. 2003)		009	2.00%		Contracts (pre Aug. 2003)		009	2.00%		Privilege Tax		000	3.00%	
Food Tax		001	2.00%		EAGAR (F)	EG			APA	Privilege Tax		000	3.00%		HAYDEN (F)	HY			GLA	Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	3.00%		Use Tax		002	3.00%		Privilege Tax		000	3.00%		Use Tax		002	3.00%	
Restaurant/Bar		004	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		005	4.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax)		003	2.00%		Metalliferous Mining		005	0.10%	
Contracts (pre Apr. 2005)		009	2.00%		For single item, Use Tax on portion over \$1000		006	2.00%		Timbering and Other Extraction		009	0.10%		Timbering and Other Extraction		009	0.10%		Contracts (pre Mar. 2004)		008	1.00%	
CASA GRANDE (F)	CG			PNL	EL MIRAGE (F)	EM			MAR	Contracts (pre Mar. 2004)		008	1.00%		HOLBROOK (F)	HB			NAV	Privilege Tax		000	3.00%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%	
Utilities/Telecommunications		001	2.00%		Hotel/Motel (Additional Tax)		001	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Retail Sales		002	2.00%		Use Tax		002	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
For single item, Retail Tax on portion over \$5000		004	1.50%		For single item, Retail Tax on portion over \$1000		004	2.00%		For single item, Retail Tax on portion over \$1000		006	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		015	4.00%		For single item, Use Tax on portion over \$1000		006	2.00%		EL MIRAGE (F)	EM			MAR	Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Contracts (pre Aug. 2006)		009	1.80%		ELOY (F)	EL			PNL	Privilege Tax		000	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%	
CAVE CREEK (F)	CK			MAR	Privilege Tax		000	3.00%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		001	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Utilities		001	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%	
Use Tax		002	2.50%		ELOY (F)	EL			PNL	Hotel/Motel (Additional Tax)		003	4.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	4.00%		Privilege Tax		000	3.00%		Construction Contracting		005	4.50%		Construction Contracting		005	4.50%		Construction Contracting		005	4.50%	
Construction Contracting		005	5.00%		Restaurant/Bar		009	6.00%		Restaurant/Bar		009	6.00%		Restaurant/Bar		009	6.00%		Restaurant/Bar		009	6.00%	
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Contracts (pre July 2001)		004	2.00%		Contracts (pre July 2001)		004	2.00%		Contracts (pre July 2001)		004	2.00%		Contracts (pre July 2001)		004	2.00%	
Contracts (pre Dec. 2000)		009	2.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%	
CHINO VALLEY (F)	CV			YAV	For single item, Retail Tax on portion over \$6,000		006	1.50%		FLORENCE (F)	FL			PNL	Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
Privilege Tax		000	3.00%		FLORENCE (F)	FL			PNL	Food		001	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Use Tax		002	3.00%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Construction Contracting		015	4.00%		Construction Contracting		015	3.50%	
Hotel/Motel (Additional Tax)		003	3.00%		Food		001	2.00%		Construction Contracting		015	4.00%		Contracts (pre Oct. 2006)		009	2.00%		Contracts (pre Oct. 2006)		009	2.00%	
Jet Fuel		008	\$.015/gal		Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Oct. 2006)		009	2.00%		KINGMAN	KM			MOH	Privilege Tax		000	2.00%	
Jet Fuel Use Tax		009	\$.015/gal		Construction Contracting		015	4.00																

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
LAKE HAVASU CITYLH.....				MOH	PARKERPK.....				LAP	ST. JOHNS (F)SJ.....				APA
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%	
Restaurant/Bar (Additional Tax)		003	1.00%		Utilities		003	3.00%		Hotel/Motel (Additional Tax)		003	1.00%	
Jet Fuel		007	\$.03/gal		Hotel/Motel (Additional Tax)		004	4.00%		For single item, Retail Tax on portion over \$1,500		004	1.00%	
Jet Fuel Use Tax		008	\$.03/gal		Restaurant/Bar		011	4.00%		For single item, Use Tax on portion over \$1,500		006	1.00%	
LITCHFIELD PARK (F)LP.....				MAR	PATAGONIA (F)PA.....				STC	SAN LUIS (F)SU.....				YMA
Privilege Tax		000	2.80%		Privilege Tax		000	3.00%		Privilege Tax		000	4.00%	
Hotel/Motel (Additional Tax)		001	1.00%		Food		001	2.50%		Use Tax		002	4.00%	
Use Tax		002	2.80%		Hotel/Motel (Additional tax)		003	3.00%		Contracts (post Sep. 2004 and pre June 2008)		008	3.50%	
Construction Contracting		015	4.80%		Mining		005	0.10%		Contracts (pre Oct. 2004)		009	2.50%	
Construction Contracts (pre Nov. 2008 and post Jun-16-06)		006	4.00%		PAYSON (F)PS.....				GLA	SEDONASE.....				YAV/COC
Construction Contracts (pre June 17, 2006)		008	2.00%		Privilege Tax		000	2.12%		Privilege Tax		000	3.00%	
Contracts (pre Oct. 2008)		009	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		001	3.00%	
MAMMOTHMH.....				PNL	Contracts (pre Jan. 2005)		009	2.00%		Use Tax		002	3.00%	
Privilege Tax		000	2.00%		PIMA (F)PM.....				GRA	SHOW LOW (F)SL.....				NAV
Use Tax		002	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
MARANAMA.....				PMA/PNL	Construction Contracting		015	3.00%		SIERRA VISTA (F)SR.....				COH
Privilege Tax		000	2.00%		Contracts (pre Jun. 2007 and post Oct. 2001)		008	2.00%		Privilege Tax		000	1.75%	
Telecommunications		001	4.00%		Contracts (pre Nov. 2001)		009	1.00%		Use Tax		002	1.75%	
Use Tax		002	2.00%		PINETOP-LAKESIDE (F)PP.....				NAV	Restaurant/Bar		003	2.60%	
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.50%		Hotel/Motel		004	5.50%	
Utilities		004	4.00%		Hotel/Motel (Additional Tax)		003	3.00%		Utilities/Telecommunications		008	2.00%	
Construction Contracting		008	4.00%		Restaurant/Bar (Additional Tax)		004	2.00%		Jet Fuel		009	\$0.02/gal	
Contracts (pre Oct. 2004)		006	2.00%		For single item, Retail Tax on portion over \$5,000		005	1.50%		Rental of Real Property		013	1.00%	
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		PRESCOTT VALLEY (F)PL.....				YAV	Construction Contracting		015	2.45%	
Construction Contracts (pre May 2001)		009	3.00%		Privilege Tax		000	2.33%		Contracts (pre Sept. 2006)		006	1.50%	
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)		010	4.50%		Use Tax		002	2.33%		SNOWFLAKE (F)SN.....				NAV
MARICOPA (F)MP.....				PNL	Hotel/Motel (Additional Tax)		003	2.33%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.00%		Contracts (pre Dec. 2002)		009	2.00%		Hotel/Motel (Additional Tax)		001	4.00%	
Use Tax		002	2.00%		QUARTZSITEQZ.....				LAP	Restaurant/Bar		003	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.50%		SOMERTON (F)SO.....				YMA
Construction Contracting		004	3.50%		Use Tax		002	2.50%		Privilege Tax		000	2.50%	
Metalliferous Mining		005	0.10%		For single item, Retail Tax on portion over \$10,000		004	1.00%		Use Tax		002	2.50%	
Contracts (pre May 2005)		009	2.00%		Metalliferous Mining		005	0.10%		SOUTH TUCSON (F)ST.....				PMA
MIAMI (F)MM.....				GLA	For single item, Use Tax on portion over \$10,000		006	1.00%		Privilege Tax		000	2.50%	
Privilege Tax		000	2.50%		Restaurant and Bars		011	2.50%		Restaurant/Bar		009	3.50%	
Contracts (pre May 2003)		009	1.50%		Construction Contracting		015	3.50%		SPRINGERVILLE (F)SV.....				APA
ORO VALLEYOR.....				PMA	Hotel/Motel		025	2.50%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		Manufactured Buildings		117	3.50%		Hotel/Motel (Additional Tax)		001	2.00%	
Hotel/Motel (Additional Tax)		003	6.00%		Contracts (pre Dec. 2005)		008	2.50%		For single item, Retail Tax on portion over \$1,000		004	2.00%	
Construction Contracting		004	4.00%		QUEEN CREEK (F)QC.....				MAR/PNL	STAR VALLEY (F)SY.....				GLA
Contracts (pre May 2004)		008	2.00%		Privilege Tax/Use Tax		000	2.25%		Privilege Tax		000	2.00%	
Utilities		005	2.00%		Hotel/Motel (Additional Tax)		003	1.00%		Metalliferous Mining		005	0.10%	
PAGE (F)PG.....				COC	Construction Contracting		005	4.25%		Residential Rental		013	2.00%	
Privilege Tax		000	3.00%		Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)		006	4.00%		SUPERIORSI.....				PNL
Hotel/Motel (Additional Tax)		001	3.00%		Contracts (post Feb. 2003 and pre Oct. 2007)		007	2.00%		Privilege Tax		000	2.00%	
Use Tax		002	3.00%		Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)		008	2.00%		For single item, Retail Tax on portion over \$500		004	1.00%	
Restaurant/Bar		003	4.00%		Contracts (pre March 2003)		009	1.00%		SURPRISESP.....				MAR
For single item, Retail Tax on portion over \$3,000		004	2.00%		SAFFORD (F)SF.....				GRA	Privilege Tax		000	2.20%	
For single item, Use Tax on portion over \$3,000		006	2.00%		Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		001	1.00%	
Rental of Real Property		013	3.00%		Use Tax		002	2.50%		Restaurant/Bar		003	3.20%	
PARADISE VALLEY (F)PV.....				MAR	Hotel/Motel (Additional Tax)		003	5.00%		Construction Contracting		005	3.70%	
Privilege Tax		000	1.65%		Retail Tax for entire single item over \$5,000		004	1.00%		Contracts (post March 2004 and pre July 2005)		008	2.20%	
Hotel/Motel (Additional Tax)		001	3.00%		Use Tax for entire single item over \$5,000		006	1.00%		Contracts (pre April 2004)		009	2.00%	
Use Tax		002	1.65%		Construction Contracting		015	4.00%		TAYLOR (F)TL.....				NAV
Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		Contracts (post Oct. 2005 and pre Dec. 2006)		008	2.50%		Privilege Tax		000	2.00%	
Contracts (pre Jan. 1999)		009	1.20%		Contracts (pre Nov. 2005)		009	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
					SAHUARITASA.....				PMA					
					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
THATCHER (F)	TC			GRA
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%	
TOLLESON (F)	TN			MAR
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%	
TOMBSTONE	TS			COH
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	3.00%	
WELLTON (F)	WT			YMA
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		003	2.50%	
WICKENBURG (F)	WB			MAR
Privilege Tax		000	1.70%	
Hotel/Motel (Additional Tax)		003	3.50%	
Retail Tax for entire single item over \$10,000		004	1.19%	
Telecommunications		005	3.00%	
Contracts (pre Oct. 2003)		009	1.00%	
Restaurant and Bars		011	5.20%	
WILLCOX (F)	WC			COH
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%	
WILLIAMS (F)	WL			COC
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%	
WINKELMAN (F)	WM			GLA/PNL
Privilege Tax		000	3.50%	
Contracts (pre Dec. 2001)		008	2.50%	
WINSLOW (F)	WS			NAV
Privilege Tax		000	3.00%	
For single item, Retail Tax on portion over \$1,000		001	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar (Additional Tax)		004	2.00%	
Jet Fuel		009	\$.03	
YOUNGTOWN (F)	YT			MAR
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%	
YUMA (F)	YM			YMA
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 – 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.