

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 ^a	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	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
005	Communications	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
006	Transporting	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
007	Private (Rail) Car	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
008	Pipeline	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
009	Publication	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
010	Job Printing	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
011	Restaurants and Bars	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
012	Amusement	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
015	Contracting-Prime	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
017	Retail	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
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	7.05%	7.737%	7.60%	7.60%	8.27%	6.78%	7.05%	7.698%	7.60%	7.325%	7.698%	7.05%	.065%
026	Use Tax-Utilities	7.10%	6.725%	6.60%	7.10%	6.60%	6.60%	7.10%	7.10%	6.60%	6.60%	7.60%	6.60%	N/A
029	Use Tax Purchases	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	N/A
030	Use Tax From Inventory	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	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	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
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	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	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, see the Department's web site at www.azdor.gov.
- 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									
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
BENSON (F)	BS			COH	COLORADO CITY	CC			MOH	FOUNTAIN HILLS (F)	FH			MAR
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%		Privilege Tax		000	2.60%	
Hotel/Motel (Additional Tax)		001	2.00%		Use Tax		002	2.00%		Use Tax		002	2.60%	
Retail Tax for entire single item over \$5000		004	1.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax) (pre Oct. 2010)		003	3.00%	
Construction Contracting		005	4.00%		COOLIDGE (F)	CL			PNL	Residential Rental		004	1.60%	
Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax		000	3.00%		Metalliferous Mining		005	0.10%	
BISBEE (F)	BB			COH	Retail Tax for entire single item over \$10,000		001	1.50%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%	
Privilege Tax		000	2.50%		Use Tax		002	3.00%		Contracts (pre Nov. 2000)		009	1.20%	
Hotel/Motel (Additional Tax)		003	2.50%		Use Tax for entire single item over \$10,000		003	1.50%		Hotel/Motel (Additional Tax)		025	4.00%	
BUCKEYE (F)	BE			MAR	Hotel/Motel (Additional Tax)		006	3.00%		FREDONIA (F)	FD			COC
Privilege Tax		000	3.00%		Construction Contracting		005	4.00%		Privilege Tax		000	4.00%	
Telecommunications		007	4.00%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Use Tax		002	4.00%	
Construction Contracting		015	3.00%		Contracts (pre Aug. 2004)		009	2.00%		Contracts (pre Mar. 2007)		009	2.00%	
Contracts (pre Aug. 2006)		008	2.00%		COTTONWOOD (F)	CW			YAV	GILA BEND (F)	GI			MAR
CAMP VERDE	CE			YAV	Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		Utilities		001	1.00%		Use Tax (monthly gross receipts less than \$500,000)		002	1.50%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Construction Contracting		015	4.00%		Jet Fuel		005	\$.03/gal	
Hotel/Motel		004	1.00%		Construction Contracts (pre Nov. 2008)		008	3.20%		Telecommunications		007	3.50%	
Construction Contracting		005	3.00%		Contracts (pre Nov. 2008 and post Dec. 2005)		007	2.20%		Telecom (preexist Jan. 2000)		008	3.00%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Contracts (pre Jan. 2006)		009	2.20%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
Contracts (pre Mar. 2000)		009	1.00%		DEWEY-HUMBOLDT (F)	DH			YAV	Use Tax (monthly gross receipts \$500,001 and above)		029	0.30%	
CAREFREE (F)	CA			MAR	Privilege Tax		000	2.00%		GILBERT (F)	GB			MAR
Privilege Tax		000	3.00%		Use Tax		002	2.00%		Privilege Tax		000	1.50%	
Food Tax		001	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Metalliferous Mining		005	0.10%		GLOBE (F)	GL			GLA
Restaurant/Bar		004	3.00%		Construction Contracting (pre Jun. 2010)		015	1.00%		Privilege Tax		000	2.00%	
Construction Contracting		005	4.00%		DOUGLAS (F)	DL			COH	Hotel/Motel (Additional Tax)		003	3.00%	
Contracts (pre Apr. 2005)		009	2.00%		Effective Oct. 1, 2010, Douglas becomes a non-program city.					Contracts (pre May 2005)		009	1.50%	
CASA GRANDE (F)	CG			PNL	DUNCAN (F)	DC			GRN	GOODYEAR (F)	GY			MAR
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
Utilities/Telecommunications		001	2.00%		EAGAR (F)	EG			APA	Use Tax		002	2.50%	
Retail Sales		002	2.00%		Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	2.50%	
Hotel/Motel (Additional Tax)		003	2.00%		Use Tax		002	3.00%		Retail Tax for entire single item over \$5000		004	1.20%	
For single item, Retail Tax on portion over \$5000		004	1.50%		Hotel/Motel (Additional Tax)		003	3.00%		Restaurant/Bar		005	4.00%	
Construction Contracting		015	4.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Construction Contracting		006	3.50%	
Contracts (pre Aug. 2006)		009	1.80%		For single item, Use Tax on portion over \$1000		006	2.00%		Use Tax for entire single item over \$5000		007	1.20%	
CAVE CREEK (F)	CK			MAR	EL MIRAGE (F)	EM			MAR	Jet Fuel		009	\$.03/gal	
Privilege Tax		000	3.00%		Privilege Tax		000	3.00%		Contracts (pre Jan. 2005)		008	2.00%	
Utilities		001	3.00%		Hotel/Motel (Additional Tax)		001	2.00%		GUADALUPE (F)	GU			MAR
Use Tax		002	3.00%		Use Tax		002	3.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	4.00%		ELOY (F)	EL			PNL	Restaurant/Bar		003	5.00%	
Construction Contracting		005	5.00%		Privilege Tax		000	3.00%		Amusements		004	5.00%	
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Use Tax		002	3.00%		Contracts (pre Aug. 2003)		009	2.00%	
Contracts (pre Dec. 2000)		009	2.00%		Hotel/Motel (Additional Tax)		003	4.00%		HAYDEN (F)	HY			GLA
CHINO VALLEY (F)	CV			YAV	Construction Contracting		005	4.50%		Privilege Tax		000	3.00%	
Privilege Tax		000	3.00%		Restaurant/Bar		009	6.00%		Use Tax		002	3.00%	
Use Tax		002	3.00%		Contracts (pre July 2001)		004	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Metalliferous Mining		005	0.10%	
Jet Fuel		008	\$.015/gal		For single item, Retail Tax on portion over \$6,000		006	1.50%		Timbering and Other Extraction		009	0.10%	
Jet Fuel Use Tax		009	\$.015/gal		FLORENCE (F)	FL			PNL	Contracts (pre Mar. 2004)		008	1.00%	
Contracts (pre Sep. 2004)		007	2.00%		Privilege Tax		000	2.00%		HOLBROOK (F)	HB			NAV
CLARKDALE	CD			YAV	Food		001	2.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	2.00%		Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		001	2.00%		Construction Contracting		015	4.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Metalliferous Mining		003	0.10%		Contracts (pre Mar. 2006)		009	2.00%		HUACHUCA CITY	HC			COH
Contracts (pre Jun. 2009)		005	3.25%		Use Tax		029	3.00%		Privilege Tax		000	1.50%	
Construction Contracting		006	4.00%		CLIFTON (F)	CF			GRN	Contracts (pre Dec. 2001)		009	1.00%	
Contracts (pre Aug. 2004)		008	2.25%		Privilege Tax		000	3.00%		JEROME	JO			YAV
CLIFTON (F)	CF			GRN	For single item, Retail Tax on portion over \$9999		004	2.00%		Privilege Tax		000	3.50%	
Privilege Tax		000	3.00%		Contracts (pre Mar. 2006)		009	2.00%		Contracts (pre Jan.-2010)		009	3.00%	
For single item, Retail Tax on portion over \$9999		004	2.00%							Residential Rental		013	3.50%	
Contracts (pre Mar. 2006)		009	2.00%							Constructions Contracts		015	3.00%	

(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
KEARNY KN PNL					PARADISE VALLEY (F) PV MAR					SAHUARITA SA PMA							
Privilege Tax		000	3.00%			Privilege Tax		000	1.65%			Privilege Tax		000	2.00%		
Hotel/Motel (Additional Tax)		003	3.00%			Hotel/Motel (Additional Tax) pre Aug. 2010		001	3.00%			Construction Contracting		002	4.00%		
Construction Contracting		008	4.00%			Use Tax		002	1.65%			Hotel/Motel (Additional Tax)		003	2.00%		
Contracts (post Sep. 2006 and pre July 2009)		015	3.50%			Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%			Contracts (post Aug. 2000 and pre July 2005)		008	3.00%		
Contracts (pre Oct. 2006)		009	2.00%			Contracts (pre Jan. 1999)		009	1.20%			Contracts (pre Sept. 2000)		009	1.00%		
KINGMAN KM MOH					PARKER PK LAP					ST. JOHNS (F) SJ APA							
Privilege Tax		000	2.00%			Hotel/Motel (Additional Tax)		025	3.40%			Privilege Tax		000	2.00%		
Use Tax		002	2.00%			Privilege Tax		000	2.00%			Use Tax		002	2.00%		
Hotel/Motel (Additional Tax)		003	4.00%			Retail Tax for single item over \$2,500		001	1.00%			Hotel/Motel (Additional Tax)		003	1.00%		
LAKE HAVASU CITY LH MOH					UTILITIES UT STC					SAN LUIS (F) SU YMA							
Privilege Tax		000	2.00%			Hotel/Motel (Additional Tax)		004	4.00%			Privilege Tax		000	4.00%		
Use Tax		002	2.00%			Restaurant/Bar		011	4.00%			Use Tax		002	4.00%		
Restaurant/Bar (Additional Tax)		003	1.00%			PATAGONIA (F) PA STC	SAHUA SA PMA										
Jet Fuel		007	\$.03/gal			Privilege Tax		000	3.00%			Contracts (post Sep. 2004 and pre June 2008)		008	3.50%		
Jet Fuel Use Tax		008	\$.03/gal			Food		001	2.50%			Contracts (pre Oct. 2004)		009	2.50%		
LITCHFIELD PARK (F) LP MAR					HOTEL/MOTEL (ADDITIONAL TAX) HT STC					SEDONA SE YAV/COC							
Privilege Tax		000	2.80%			Mining		005	0.10%			Privilege Tax		000	3.00%		
Hotel/Motel (Additional Tax)		001	1.00%			PAYSON (F) PS GLA	SHOW LOW (F) SL NAV										
Use Tax		002	2.80%			Privilege Tax		000	2.12%			Privilege Tax		000	2.00%		
Construction Contracting		015	4.80%			Hotel/Motel (Additional Tax)		003	5.00%			Use Tax		002	3.00%		
Construction Contracts (pre Nov. 2008 and post Jun-16-06)		006	4.00%			Contracts (pre Jan. 2005)		009	2.00%			SIERRA VISTA (F) SR COH					
Construction Contracts (pre June 17, 2006)		008	2.00%			PIMA (F) PM GRA	SNOWFLAKE (F) SN NAV										
Construction Contracts (pre Oct. 2008)		009	2.00%			Privilege Tax		000	2.00%			Privilege Tax		000	1.75%		
MAMMOTH MH PNL					PINETOP-LAKESIDE (F) PP NAV					SO SO YMA							
Privilege Tax		000	2.00%			Privilege Tax		000	2.50%			Use Tax		002	1.75%		
Use Tax		002	2.00%			Hotel/Motel (Additional Tax)		003	3.00%			Restaurant/Bar		003	2.60%		
MARANA MA PMA/PNL						Restaurant/Bar (Additional Tax)		004	2.00%			Hotel/Motel		004	5.50%		
Privilege Tax		000	2.00%			For single item, Retail Tax on portion over \$5,000		005	1.50%			Utilities/Telecommunications		008	2.00%		
Telecommunications		001	4.00%			PRESCOTT VALLEY (F) PL YAV	STARBUCKS (F) SB COH										
Use Tax		002	2.00%			Privilege Tax		000	2.33%			Jet Fuel		009	\$0.02/gal		
Hotel/Motel (Additional Tax) <i>effective July 3, 2009</i>		003	6.00%			Use Tax		002	2.33%			Rental of Real Property		013	1.00%		
Utilities		004	4.00%			Hotel/Motel (Additional Tax)		003	2.33%			Construction Contracting		015	2.45%		
Construction Contracting		008	4.00%			QUARTZSITE QZ LAP	SNOWFLAKE (F) SN NAV										
Contracts (pre Oct. 2004)		006	2.00%			Privilege Tax		000	2.50%			Contracts (pre Sept. 2006)		006	1.50%		
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%			Use Tax		002	2.50%			Privilege Tax		000	2.00%		
Construction Contracts (pre May 2001)		009	3.00%			For single item, Retail Tax on portion over \$10,000		004	1.00%			Hotel/Motel (Additional Tax)		001	4.00%		
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)		010	4.50%			Metalliferous Mining		005	0.10%			Restaurant/Bar		003	3.00%		
MARICOPA (F) MP PNL					QUEEN CREEK (F) QC MAR/PNL					SOMERTON (F) SO YMA							
Privilege Tax		000	2.00%			Privilege Tax/Use Tax		000	2.25%			Privilege Tax		000	3.33%		
Use Tax		002	2.00%			Hotel/Motel (Additional Tax)		003	1.00%			Use Tax		002	2.50%		
Hotel/Motel (Additional Tax)		003	2.00%			Construction Contracting		005	4.25%			Construction Contracting		015	2.50%		
Construction Contracting		004	3.50%			Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)		006	4.00%			SOUTH TUCSON (F) ST PMA					
Metalliferous Mining		005	0.10%			Contracts (post Feb. 2003 and pre Oct. 2007)		007	2.00%			Privilege Tax		000	2.50%		
Contracts (pre May 2005)		009	2.00%			Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)		008	2.00%			Restaurant/Bar		009	3.50%		
MIAMI (F) MM GLA					SAFFORD (F) SF GRA					SPRINGERVILLE (F) SV APA							
Privilege Tax		000	2.50%			Privilege Tax		000	2.50%			Privilege Tax		000	3.00%		
Contracts (pre May 2003)		009	1.50%			Use Tax		002	2.50%			Hotel/Motel (Additional Tax)		001	2.00%		
ORO VALLEY OR PMA					STARBUCKS (F) SB COH					STAR VALLEY (F) SY GLA							
Privilege Tax		000	2.00%			Construction Contracting		005	4.25%			Privilege Tax		000	2.00%		
Hotel/Motel (Additional Tax)		003	6.00%			Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)		006	4.00%			Metalliferous Mining		005	0.10%		
Construction Contracting		004	4.00%			Contracts (post Feb. 2003 and pre Oct. 2007)		007	2.00%			Residential Rental		013	2.00%		
Contracts (pre May 2004)		008	2.00%			Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)		008	2.00%			SUPERIOR SI PNL					
Utilities		005	2.00%			Contracts (pre March 2003)		009	1.00%			Privilege Tax		000	2.00%		
PAGE (F) PG COC					STARBUCKS (F) SB COH					SURPRISE SP MAR							
Privilege Tax		000	3.00%			Privilege Tax		000	2.50%			Privilege Tax		000	2.20%		
Hotel/Motel (Additional Tax)		001	3.00%			Use Tax		002	2.50%			Hotel/Motel (Additional Tax)		001	2.52%		
Use Tax		002	3.00%			Hotel/Motel (Additional Tax)		003	5.00%			Use Tax		002	2.20%		
Restaurant/Bar		003	4.00%			Retail Tax for entire single item over \$5,000		004	1.00%			Restaurant/Bar		003	3.20%		
For single item, Retail Tax on portion over \$3,000		004	2.00%			Use Tax for entire single item over \$5,000		006	1.00%			Construction Contracting		005	3.70%		
For single item, Use Tax on portion over \$3,000		006	2.00%			Construction Contracting		015	4.00%			Contracts (post March 2004 and pre July 2005)		008	2.20%		
Rental of Real Property		013	3.00%			Contracts (post Oct. 2005 and pre Dec. 2006)		008	2.50%			Contracts (pre April 2004)		009	2.00%		
						Contracts (pre Nov. 2005)		009	2.00%								

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES		
CITY / TOWN NAME	REGION	BUSINESS TAX		COUNTY
	CODE	CLASS	RATE	
TAYLOR (F)	TL			NAV
Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
THATCHER (F)	TC			GRA
Privilege Tax		000	2.00%	
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%	
TUSAYAN	TY			COC
Privilege Tax		000	2.00%	
Restaurant and Bar		011	4.00%	
Hotel/Motel (Additional Tax)		025	2.00%	
Jet Fuel Tax		049	\$.05/gal	
WELLTON (F)	WT			YMA
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		003	2.50%	
WICKENBURG (F)	WB			MAR
Privilege Tax		000	2.20%	
Hotel/Motel (Additional Tax)		003	2.00%	
Retail Tax for entire single item over \$10,000		004	1.19%	
Telecommunications		005	3.00%	
Rental Occupancy		006	1.70%	
Contracts (pre Oct. 2003)		009	1.00%	
Restaurant and Bars		011	2.20%	
Rental of Real Property		013	1.70%	
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 INFORMATION
Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
Bullhead City.....	(866) 940-7660
Chandler.....	(480) 782-2280
Douglas.....	(520) 417-7333
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

Arizona Department of Revenue

- Business/Withholding Tax: (602) 255-2060
- Statewide Toll-Free: (800) 634-6494
- Web Site: www.azdor.gov