

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 1** provides the tax rates which **combine** the state's transaction privilege tax rate and the county excise tax rate. Table 1 also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- **Table 2** 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 3** 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 4** 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 5** 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 1		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%	4.062%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.10%	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%	8.15%	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%	8.10%	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¢	3.965¢	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.

(F) These cities tax food sales	(A) "Additional Tax" means <i>in addition to</i> Privilege Tax	(B) "Additional Tax" means <i>in addition to</i> Hotel/Motel	(C) "Additional Tax" means <i>in addition to</i> Commercial Lease
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TABLE 2					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
SIERRA VISTA (F)SR.....COH					SURPRISESP.....MAR					WICKENBURG (F)WB.....MAR				
Privilege Tax		000	1.75%		Privilege Tax		000	2.20%		Privilege Tax		000	2.20%	
Use Tax		002	1.75%		Hotel/Motel (Additional Tax) ^(A)		001	2.52%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Restaurant/Bar		003	2.60%		Use Tax		002	2.20%		For single item, retail tax on portion over \$9,999.99		004	1.19%	
Hotel/Motel		004	5.50%		Restaurant/Bar		003	3.20%		Telecommunications		005	3.00%	
Utilities/Telecommunications		008	2.00%		Construction Contracting		005	3.70%		Rental Occupancy		006	1.70%	
Jet Fuel		009	\$0.02/gal		Construction Contracts (pre July 2005)		008	2.20%		Contracts (pre Oct. 2003)		009	1.00%	
Rental of Real Property		013	1.00%		Construction Contracts (pre April 2004)		009	2.00%		Restaurant and Bars		011	2.20%	
Construction Contracting		015	2.45%		TAYLOR (F)TL.....NAV					Rental of Real Property		013	1.70%	
Contracts (pre Sept. 2006)		006	1.50%		Privilege Tax		000	2.00%		WILLIAMS (F)WL.....COC				
SNOWFLAKE (F)SN.....NAV					Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		THATCHER (F)TC.....GRA					Food for Home Consumption Tax		002	2.00%	
Hotel/Motel (Additional Tax) ^(A)		001	4.00%		Privilege Tax		000	2.50%		Hotel/Motel Tax		003	4.50%	
Restaurant/Bar		003	3.00%		Use Tax		002	2.50%		Restaurant/Bar		009	4.50%	
SOUTH TUCSON (F)ST.....PMA					Hotel/Motel (Additional Tax) ^(A)		003	3.00%		WINKELMAN (F)WM.....GLA/PNL				
Privilege Tax		000	2.50%		Retail Tax for entire single item over \$5,000		004	1.00%		Privilege Tax		000	3.50%	
Restaurant/Bar		009	3.50%		Contracts (pre Jul. 2011)		008	2.00%		Contracts (pre Dec. 2001)		008	2.50%	
SPRINGERVILLE (F)SV.....APA					Contracts (pre Dec. 2006)		009	2.00%		WINSLOW (F)WS.....NAV				
Privilege Tax		000	3.00%		Rental of Real Property		013	2.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Construction Contracting		015	3.50%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
For single item, Retail Tax on portion over \$1,000		004	2.00%		TOLLESON (F)TN.....MAR					Restaurant/Bar (Additional Tax) ^(A)		004	2.00%	
STAR VALLEY (F)SY.....GLA					Privilege Tax		000	2.50%		Metalliferous Mining		005	0.10%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Jet Fuel		009	\$0.03/gal.	
Metalliferous Mining		005	0.10%		For single item, Retail Tax on portion over \$5,000		004	2.00%		YOUNGTOWN (F)YT.....MAR				
Residential Rental		013	2.00%		Contracts (pre Oct. 2007)		009	2.00%		Privilege Tax		000	3.00%	
SUPERIORSI.....PNL					TOMBSTONETS.....COH					Use Tax		002	3.00%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
For single item, Retail Tax on portion over \$500		004	1.00%		Hotel/Motel (Additional Tax) ^(A)		001	4.00%		Contracts (pre Aug. 2007)		009	2.00%	
					TUSAYANTY.....COC					Rental of Real Property		013	2.00%	
					Privilege Tax		000	2.00%		YUMA (F)YM.....YMA				
					Restaurant and Bar		011	4.00%		Privilege Tax		000	1.70%	
					Hotel/Motel (Additional Tax) ^(A)		025	2.00%		NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				
					WELLTON (F)WT.....YMA									
					Privilege Tax		000	2.50%						
					Hotel/Motel (Additional Tax) ^(A)		003	2.50%						

♦♦♦ See page 5 for Tables 3, 4 and 5. ♦♦♦

TABLE 3	NON-PROGRAM CITIES INFORMATION
Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
Bullhead City.....	(928) 763-0166
Chandler.....	(480) 782-2280
Douglas.....	(520) 417-7333
Flagstaff.....	(928) 213-2250
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
Sedona.....	(928) 204-7205
Somerton.....	(928) 722-7344
Tempe.....	(480) 350-2955
Tucson.....	(520) 791-4566
Willcox.....	(520) 766-4202

TABLE 4	COUNTY CODES
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
Sports & Tourism Authority District – Maricopa.....	MCB
Yavapai.....	YAV
Yuma.....	YMA

TABLE 5	INDIAN RESERVATION CODES	
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