

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.

The Yuma County tax rates will increase effective October 1, 2013.

| 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% | 4.375% | 3.562% | 3.281% | 3.437% | 3.805% | 3.75% | 3.593% | 3.812% | 3.437% | .031% |
| 004 | Utilities | 6.10% | 6.725% | 6.60% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% |
| 005 | Communications | 6.10% | 6.725% | 6.60% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% |
| 006 | Transporting | 6.10% | 6.725% | 6.60% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% |
| 007 | Private (Rail) Car | 6.10% | 6.725% | 6.60% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% |
| 008 | Pipeline | 6.10% | 6.725% | 6.60% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% |
| 009 | Publication | 6.10% | 6.725% | 6.60% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% |
| 010 | Job Printing | 6.10% | 6.725% | 6.60% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% |
| 011 | Restaurants and Bars | 6.10% | 6.725% | 6.60% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% |
| 012 | Amusement | 6.10% | 6.725% | 6.60% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 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% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% |
| 015 | Contracting-Prime | 6.10% | 6.725% | 6.60% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% |
| 017 | Retail | 6.10% | 6.725% | 6.60% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 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% | 7.7% | 7.27% | 5.78% | 6.05% | 6.698% | 6.60% | 6.325% | 6.71% | 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% | 7.60% | 6.30% | 5.85% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 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¢ | 4.27¢ | 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, 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 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 |
| BENSON (F) | BS | | | COH | CLARKDALE (F) | CD | | | YAV | FLORENCE (F) | FL | | | PNL |
| Privilege Tax | | 000 | 2.50% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 2.00% | |
| Hotel/Motel (Additional Tax) ^(A) | | 001 | 2.00% | | Hotel/Motel (Additional Tax) ^(A) | | 001 | 2.00% | | Food for Home Consumption Tax | | 001 | 2.00% | |
| Retail Tax for entire single item over \$5000 | | 004 | 1.00% | | Metalliferous Mining | | 003 | 0.10% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | |
| Construction Contracting | | 005 | 4.00% | | Contracts (pre Jun. 2009) | | 005 | 3.25% | | Construction Contracting | | 015 | 4.00% | |
| Construction Contracts (pre Feb. 2005) | | 008 | 2.50% | | Construction Contracting | | 006 | 4.00% | | Contracts (pre Mar. 2006) | | 009 | 2.00% | |
| BISBEE (F) | BB | | | COH | Construction Contracts (pre Aug. 2004) | | 008 | 2.25% | | Use Tax | | 029 | 3.00% | |
| Privilege Tax | | 000 | 2.50% | | CLIFTON (F) | CF | | | GRN | FOUNTAIN HILLS (F) | FH | | | MAR |
| Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.50% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 2.60% | |
| BUCKEYE (F) | BE | | | MAR | For single item, Retail Tax on portion over \$9999 | | 004 | 2.00% | | Use Tax | | 002 | 2.60% | |
| Privilege Tax | | 000 | 3.00% | | Contracts (pre Mar. 2006) | | 009 | 2.00% | | Hotel/Motel (Additional Tax)(pre Oct. 2010) ^(A) | | 003 | 3.00% | |
| Retail Tax for entire single item over \$1,999.99 | | 001 | 1.50% | | COLORADO CITY | CC | | | MOH | Residential Rental | | 004 | 1.60% | |
| Rental Occupancy | | 006 | 2.00% | | Privilege Tax | | 000 | 2.00% | | Metalliferous Mining | | 005 | 0.10% | |
| Telecommunications | | 007 | 4.00% | | Use Tax | | 002 | 2.00% | | Contracts (pre Apr. 2003) | | 008 | 1.60% | |
| Rental of Real Property | | 013 | 2.00% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | | Contracts (pre Nov. 2000) | | 009 | 1.20% | |
| Construction Contracting | | 015 | 3.00% | | COOLIDGE (F) | CL | | | PNL | Hotel/Motel (Additional Tax) ^(A) | | 025 | 4.00% | |
| Contracts (pre Aug. 2006) | | 008 | 2.00% | | Privilege Tax | | 000 | 3.00% | | FREDONIA (F) | FD | | | COC |
| CAMP VERDE | CE | | | YAV | Retail Tax for entire single item over \$10,000 | | 001 | 1.50% | | Privilege Tax | | 000 | 4.00% | |
| Privilege Tax | | 000 | 3.00% | | Use Tax | | 002 | 3.00% | | Use Tax | | 002 | 4.00% | |
| Use Tax | | 002 | 2.00% | | Use Tax for entire single item over \$10,000 | | 003 | 1.50% | | Contracts (pre Mar. 2007) | | 009 | 2.00% | |
| Hotel/Motel (Additional Tax) ^(B) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) ^(A) | | 006 | 3.00% | | GILA BEND (F) | GI | | | MAR |
| Hotel/Motel | | 004 | 3.00% | | Construction Contracting | | 005 | 4.00% | | Privilege Tax | | 000 | 3.00% | |
| Construction Contracting | | 005 | 3.00% | | Contracts (pre Oct. 2005) | | 008 | 3.00% | | Use Tax (monthly gross receipts less than \$500,000) | | 002 | 1.50% | |
| Construction Contracts (pre Jul. 2004) | | 008 | 2.00% | | Contracts (pre Aug. 2004) | | 009 | 2.00% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | |
| Privilege Contracts (pre August 2012) | | 007 | 2.00% | | COTTONWOOD (F) | CW | | | YAV | Jet Fuel | | 005 | \$.03/gal | |
| Privilege Contracts (pre Mar. 2000) | | 009 | 1.00% | | Privilege Tax | | 000 | 3.00% | | Telecommunications | | 007 | 3.50% | |
| Rental of Real Property | | 013 | 2.00% | | Utilities | | 001 | 1.00% | | Telecom (preexist Jan. 2000) | | 008 | 3.00% | |
| CAREFREE (F) | CA | | | MAR | Hotel/Motel (Additional Tax) ^(A) | | 003 | 3.00% | | Privilege Tax (preexist Jan. 2000) | | 009 | 2.50% | |
| Privilege Tax | | 000 | 3.00% | | Construction Contracting | | 015 | 4.00% | | Use Tax (monthly gross receipts \$500,001 and above) | | 029 | 0.30% | |
| Food for Home Consumption Tax | | 001 | 2.00% | | Construction Contracts (pre Nov. 2008) | | 008 | 3.20% | | GILBERT (F) | GB | | | MAR |
| Hotel/Motel (Additional Tax) ^(A) | | 003 | 3.00% | | Contracts (pre Nov. 2008) | | 007 | 2.20% | | Privilege Tax | | 000 | 1.50% | |
| Restaurant/Bar | | 004 | 3.00% | | Contracts (pre Jan. 2006) | | 009 | 2.20% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 3.00% | |
| Construction Contracting | | 005 | 4.00% | | DEWEY-HUMBOLDT (F) | DH | | | YAV | GLOBE (F) | GL | | | GLA |
| Contracts (pre Apr. 2005) | | 009 | 2.00% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| CASA GRANDE (F) | CG | | | PNL | Use Tax | | 002 | 2.00% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 3.00% | |
| Privilege Tax (except Retail, Utilities/Telecom) | | 000 | 1.80% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | | Contracts (pre May 2005) | | 009 | 1.50% | |
| Utilities/Telecommunications | | 001 | 2.00% | | Metalliferous Mining | | 005 | 0.10% | | NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero. | | | | |
| Retail Sales | | 002 | 2.00% | | Construction Contracting (pre Jun. 2010) | | 015 | 1.00% | | GOODYEAR (F) | GY | | | MAR |
| Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | | DUNCAN (F) | DC | | | GRN | Privilege Tax | | 000 | 2.50% | |
| For single item, Retail Tax on portion over \$5000 | | 004 | 1.50% | | Privilege Tax | | 000 | 2.00% | | Food for Home Consumption Tax | | 001 | 2.00% | |
| Construction Contracting | | 015 | 4.00% | | Use Tax | | 002 | 2.00% | | Food for Home Consumption Contracts (pre Jan. 2012) | | 010 | 2.50% | |
| Contracts (pre Aug. 2006) | | 009 | 1.80% | | EAGAR (F) | EG | | | APA | Use Tax | | 002 | 2.50% | |
| CAVE CREEK (F) | CK | | | MAR | Privilege Tax | | 000 | 3.00% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.50% | |
| Privilege Tax | | 000 | 3.00% | | Use Tax | | 002 | 3.00% | | Retail Tax for entire single item over \$5000 | | 004 | 1.20% | |
| Utilities | | 001 | 3.00% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 3.00% | | Restaurant/Bar | | 005 | 4.00% | |
| Use Tax | | 002 | 3.00% | | For single item, Retail Tax on portion over \$1000 | | 004 | 2.00% | | Construction Contracting | | 006 | 3.50% | |
| Hotel/Motel (Additional Tax) ^(A) | | 003 | 4.00% | | For single item, Use Tax on portion over \$1000 | | 006 | 2.00% | | Use Tax for entire single item over \$5000 | | 007 | 1.20% | |
| Construction Contracting | | 005 | 5.00% | | EL MIRAGE (F) | EM | | | MAR | Contracts (pre Jan. 2005) | | 008 | 2.00% | |
| Contracts (pre Oct. 6, 2005) | | 008 | 2.50% | | Privilege Tax | | 000 | 3.00% | | Jet Fuel | | 009 | \$.03/gal | |
| Contracts (pre Dec. 2000) | | 009 | 2.00% | | Hotel/Motel (Additional Tax) ^(A) | | 001 | 2.00% | | GUADALUPE (F) | GU | | | MAR |
| CHINO VALLEY (F) | CV | | | YAV | Use Tax | | 002 | 3.00% | | Privilege Tax | | 000 | 4.00% | |
| Privilege Tax | | 000 | 4.00% | | ELOY (F) | EL | | | PNL | Restaurant/Bar | | 003 | 5.00% | |
| Metalliferous Mining | | 001 | 0.10% | | Privilege Tax | | 000 | 3.00% | | Amusements | | 004 | 5.00% | |
| Use Tax | | 002 | 3.00% | | Use Tax | | 002 | 3.00% | | Privilege Contracts (pre Jul. 2011-Excludes 003 & 004) | | 008 | 3.00% | |
| Hotel/Motel (Additional Tax) ^(A) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 4.00% | | Privilege Contracts (pre Aug. 2003-Excludes 003 & 004) | | 009 | 2.00% | |
| Pipeline | | 004 | 3.00% | | Construction Contracting | | 005 | 4.50% | | Rental of Real Property | | 013 | 3.00% | |
| Privilege Tax Contracts (pre June 2013) | | 006 | 3.00% | | Restaurant/Bar | | 009 | 6.00% | | | | | | |
| Jet Fuel | | 008 | \$.015/gal | | Contracts (pre July 2001) | | 004 | 2.00% | | | | | | |
| Jet Fuel Use Tax | | 009 | \$.015/gal | | Contracts (pre Oct. 2005) | | 008 | 3.00% | | | | | | |
| Contracts (pre Sep. 2004) | | 007 | 2.00% | | For single item, Retail Tax on portion over \$6,000 | | 006 | 1.50% | | | | | | |
| Rental of Real Property | | 013 | 3.00% | | | | | | | | | | | |

(F) These cities tax food sales (A) "Additional Tax" means in addition to Privilege Tax (B) "Additional Tax" means in addition to Hotel/Motel (C) "Additional Tax" means in addition to Commercial Lease

| 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 |
| HAYDEN (F) | HY | | | GLA | MARANA | MA | | | PMA/PNL | PAYSON (F) | PS | | | GLA |
| Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.12% | |
| Use Tax | | 002 | 3.00% | | Telecommunications | | 001 | 4.00% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 5.00% | |
| Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | | Use Tax | | 002 | 2.00% | | Contracts (pre Jan. 2005) | | 009 | 2.00% | |
| Metalliferous Mining | | 005 | 0.10% | | Hotel/Motel (Additional Tax) (effective July 3, 2009) ^(A) | | 003 | 6.00% | | PIMA (F) | PM | | | GRA |
| Timbering and Other Extraction | | 009 | 0.10% | | Utilities | | 004 | 4.00% | | Privilege Tax | | 000 | 2.00% | |
| Contracts (pre Mar. 2004) | | 008 | 1.00% | | Construction Contracting | | 008 | 4.00% | | Construction Contracting | | 015 | 3.00% | |
| HOLBROOK (F) | HB | | | NAV | Contracts (pre Oct. 2004) | | 006 | 2.00% | | Contracts (pre Jun. 2007) | | 008 | 2.00% | |
| Privilege Tax | | 000 | 3.00% | | Construction Contracts (pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004) | | 007 | 4.00% | | Contracts (pre Nov. 2001) | | 009 | 1.00% | |
| Use Tax | | 002 | 3.00% | | Construction Contracts (pre May 2001) | | 009 | 3.00% | | PINETOP-LAKESIDE (F) | PP | | | NAV |
| Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | | Construction, Telecommunications & Utilities Contracts (pre Aug. 2006) | | 010 | 4.50% | | Privilege Tax | | 000 | 2.50% | |
| HUACHUCA CITY | HC | | | COH | MARICOPA (F) | MP | | | PNL | Hotel/Motel (Additional Tax) ^(A) | | 003 | 3.00% | |
| Privilege Tax | | 000 | 1.50% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.33% | |
| Contracts (pre Dec. 2001) | | 009 | 1.00% | | Use Tax | | 002 | 2.00% | | Use Tax | | 002 | 2.33% | |
| JEROME | JO | | | YAV | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.33% | |
| Privilege Tax | | 000 | 3.50% | | Construction Contracting | | 004 | 3.50% | | For single item, Retail Tax on portion over \$5,000 | | 005 | 1.50% | |
| Contracts (pre Jan.-2010) | | 009 | 3.00% | | Metalliferous Mining | | 005 | 0.10% | | PRESCOTT VALLEY (F) | PL | | | YAV |
| Residential Rental | | 013 | 3.50% | | Contracts (pre May 2005) | | 009 | 2.00% | | Privilege Tax | | 000 | 2.50% | |
| Constructions Contracts | | 015 | 3.00% | | MIAMI (F) | MM | | | GLA | Use Tax | | 002 | 2.50% | |
| KEARNY (F) | KN | | | PNL | Privilege Tax | | 000 | 2.50% | | For single item, Retail Tax on portion over \$10,000 | | 004 | 1.00% | |
| Privilege Tax | | 000 | 3.00% | | Contracts (pre May 2003) | | 009 | 1.50% | | Metalliferous Mining | | 005 | 0.10% | |
| Hotel/Motel (Additional Tax) ^(A) | | 003 | 3.00% | | ORO VALLEY | OR | | | PMA | For single item, Use Tax on portion over \$10,000 | | 006 | 1.00% | |
| Construction Contracting | | 008 | 4.00% | | Privilege Tax | | 000 | 2.00% | | Restaurant and Bars | | 011 | 3.00% | |
| Contracts (pre July 2009) | | 015 | 3.50% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 6.00% | | Construction Contracting | | 015 | 3.50% | |
| Contracts (pre Oct. 2006) | | 009 | 2.00% | | Construction Contracting | | 004 | 4.00% | | Hotel/Motel | | 025 | 5.50% | |
| Rental of Real Property | | 013 | 2.50% | | Contracts (pre May 2004) | | 008 | 2.00% | | Manufactured Buildings | | 117 | 3.50% | |
| KINGMAN | KM | | | MOH | Utilities | | 005 | 4.00% | | Contracts (pre Dec. 2005) | | 008 | 2.50% | |
| Privilege Tax | | 000 | 2.50% | | PAGE (F) | PG | | | COC | QUEEN CREEK (F) | QC | | | MAR/PNL |
| Use Tax | | 002 | 2.50% | | Privilege Tax | | 000 | 3.00% | | Privilege Tax/Use Tax | | 000 | 2.25% | |
| Hotel/Motel (Additional Tax) ^(A) | | 003 | 4.00% | | Hotel/Motel (Additional Tax) ^(A) | | 001 | 4.263% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 3.00% | |
| Metalliferous Mining | | 005 | 0.10% | | Use Tax | | 002 | 3.00% | | Construction Contracting | | 005 | 4.25% | |
| Restaurant/Bar Contracts (pre July 2013) | | 006 | 2.00% | | Restaurant/Bar | | 003 | 4.00% | | Construction Contracts (pre Oct. 2007) | | 006 | 4.00% | |
| Privilege Tax Contracts (pre July 2013) | | 007 | 2.00% | | For single item, Retail Tax on portion over \$3,000 | | 004 | 2.00% | | Contracts (pre Oct. 2007) | | 007 | 2.00% | |
| Restaurant/Bar (Additional Tax) ^(A) | | 011 | 1.00% | | For single item, Use Tax on portion over \$3,000 | | 006 | 2.00% | | Construction Contracts (pre Sep. 5, 2005) | | 008 | 2.00% | |
| Restaurant/Bar Contracts (pre Jan. 2012) | | 004 | 2.00% | | Rental of Real Property | | 013 | 3.00% | | Contracts (pre March 2003) | | 009 | 1.00% | |
| Rental of Real Property | | 013 | 2.00% | | PARADISE VALLEY (F) | PV | | | MAR | QUEEN CREEK SPECIAL DISTRICT...QD | | | | MAR/PNL |
| LAKE HAVASU CITY | LH | | | MOH | Privilege Tax | | 000 | 2.50% | | Privilege Tax | | 000 | 2.50% | |
| Privilege Tax | | 000 | 2.00% | | Privilege Tax Contracts (pre Aug. 2011) | | 007 | 1.65% | | <i>Call 480-358-3170 to find out if this rate applies to your business activities in Queen Creek.</i> | | | | |
| Hotel/Motel (Additional Tax) ^(A) | | 001 | 3.00% | | Hotel/Motel (Additional Tax) ^(A) | | 025 | 3.40% | | SAFFORD (F) | SF | | | GRA |
| Use Tax | | 002 | 2.00% | | Hotel/Motel (Additional Tax) ^(A) (pre Aug. 2010) | | 001 | 3.00% | | Privilege Tax | | 000 | 2.50% | |
| Restaurant/Bar (Additional Tax) ^(A) | | 003 | 1.00% | | Use Tax | | 002 | 2.50% | | Use Tax | | 002 | 2.50% | |
| Jet Fuel | | 007 | \$.03/gal | | Use Tax Contracts (pre Aug. 2011) | | 006 | 1.65% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 5.00% | |
| Jet Fuel Use Tax | | 008 | \$.03/gal | | Contracts (pre Sep. 2004) | | 008 | 1.40% | | Retail Tax for entire single item over \$5,000 | | 004 | 1.00% | |
| LITCHFIELD PARK (F) | LP | | | MAR | Contracts (pre Jan. 1999) | | 009 | 1.20% | | Use Tax for entire single item over \$5,000 | | 006 | 1.00% | |
| Privilege Tax | | 000 | 2.80% | | Commercial Lease | | 013 | 1.65% | | Construction Contracting | | 015 | 2.50% | |
| Hotel/Motel (Additional Tax) ^(A) | | 001 | 1.00% | | Commercial Lease (Additional Tax) ^(C) | | 313 | 0.85% | | Contracts (pre Dec. 2006) | | 008 | 2.50% | |
| Use Tax | | 002 | 2.80% | | Residential Rental | | 012 | 1.65% | | Contracts (pre Nov. 2005) | | 009 | 2.00% | |
| Construction Contracting | | 015 | 4.80% | | PARKER | PK | | | LAP | SAHUARITA | SA | | | PMA |
| Construction Contracts (pre Nov. 2008) | | 006 | 4.00% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | |
| Construction Contracts (pre June 17, 2006) | | 008 | 2.00% | | Retail Tax for single item over \$2,500 | | 001 | 1.00% | | Construction Contracting | | 002 | 4.00% | |
| Contracts (pre Oct. 2008) | | 009 | 2.00% | | Utilities | | 003 | 3.00% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | |
| MAMMOTH | MH | | | PNL | Hotel/Motel (Additional Tax) ^(A) | | 004 | 4.00% | | Construction Contracts (pre July 2005) | | 008 | 3.00% | |
| Privilege Tax | | 000 | 2.00% | | Restaurant/Bar | | 011 | 4.00% | | Privilege Tax Contracts (pre Sept. 2000) | | 009 | 1.00% | |
| Use Tax | | 002 | 2.00% | | PATAGONIA (F) | PA | | | STC | | | | | |
| | | | | | Privilege Tax | | 000 | 3.00% | | | | | | |
| | | | | | Food for Home Consumption Tax | | 001 | 2.50% | | | | | | |
| | | | | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 3.00% | | | | | | |
| | | | | | Mining | | 005 | 0.10% | | | | | | |

(F) These cities tax food sales (A) "Additional Tax" means in addition to Privilege Tax (B) "Additional Tax" means in addition to Hotel/Motel (C) "Additional Tax" means in addition to Commercial Lease

| 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 |
| ST. JOHNS (F) | SJ | | | APA | SUPERIOR | SI | | | PNL | WICKENBURG (F) | WB | | | MAR |
| Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.20% | |
| Privilege Tax Contracts (pre Nov. 2011) | | 007 | 2.00% | | For single item, Retail Tax on portion over \$500 | | 004 | 1.00% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | |
| Hotel/Motel (Additional Tax) ^(A) | | 025 | 3.00% | | SURPRISE | SP | | | MAR | Retail Tax for entire single item over \$5,000 | | 004 | 1.69% | |
| Hotel/Motel (Additional Tax) ^(A) (pre Sep. 2011) | | 003 | 1.00% | | Privilege Tax | | 000 | 2.20% | | Telecommunications | | 005 | 3.00% | |
| Rental of Real Property | | 013 | 2.00% | | Hotel/Motel (Additional Tax) ^(A) | | 001 | 2.52% | | Rental Occupancy | | 006 | 1.70% | |
| Use Tax | | 002 | 3.00% | | Use Tax | | 002 | 2.20% | | Retail, single item over \$10000 (pre Sept 2012) | | 007 | 1.19% | |
| Use Tax Contracts (pre Nov. 2011) | | 008 | 2.00% | | Restaurant/Bar | | 003 | 3.20% | | Contracts (pre Oct. 2003) | | 009 | 1.00% | |
| SAN LUIS (F) | SU | | | YMA | Construction Contracting | | 005 | 3.70% | | Restaurant and Bars | | 011 | 2.20% | |
| Privilege Tax | | 000 | 4.00% | | Construction Contracts (pre July 2005) | | 008 | 2.20% | | Rental of Real Property | | 013 | 1.70% | |
| Use Tax | | 002 | 4.00% | | Construction Contracts (pre April 2004) | | 009 | 2.00% | | WILLIAMS | WL | | | COC |
| Contracts (pre June 2008) | | 008 | 3.50% | | TAYLOR (F) | TL | | | NAV | Privilege Tax | | 000 | 3.50% | |
| Contracts (pre Oct. 2004) | | 009 | 2.50% | | Privilege Tax | | 000 | 2.00% | | Hotel/Motel Tax | | 003 | 4.50% | |
| SHOW LOW (F) | SL | | | NAV | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | | Metalliferous Mining | | 005 | 0.10% | |
| Privilege Tax | | 000 | 2.00% | | THATCHER (F) | TC | | | GRA | Privilege Tax Contracts (pre Mar 2013) | | 007 | 3.00% | |
| SIERRA VISTA (F) | SR | | | COH | Privilege Tax | | 000 | 2.50% | | Rental of Real Property | | 013 | 3.00% | |
| Privilege Tax | | 000 | 1.75% | | Use Tax | | 002 | 2.50% | | Restaurant/Bar | | 009 | 4.50% | |
| Use Tax | | 002 | 1.75% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 3.00% | | WINKELMAN (F) | WM | | | GLA/PNL |
| Restaurant/Bar | | 003 | 2.60% | | Retail Tax for entire single item over \$5,000 | | 004 | 1.00% | | Privilege Tax | | 000 | 3.50% | |
| Hotel/Motel | | 004 | 5.50% | | Privilege Tax Contracts (pre Jul. 2011) | | 008 | 2.00% | | Contracts (pre Dec. 2001) | | 008 | 2.50% | |
| Utilities/Telecommunications | | 008 | 2.00% | | Contracts (pre Dec. 2006) | | 009 | 2.00% | | WINSLOW (F) | WS | | | NAV |
| Jet Fuel | | 009 | \$0.02/gal | | Rental of Real Property | | 013 | 2.00% | | Privilege Tax | | 000 | 3.00% | |
| Rental of Real Property | | 013 | 1.00% | | Construction Contracting | | 015 | 3.50% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | |
| Construction Contracting | | 015 | 2.45% | | TOLLESON (F) | TN | | | MAR | Restaurant/Bar (Additional Tax) ^(A) | | 004 | 2.00% | |
| Contracts (pre Sept. 2006) | | 006 | 1.50% | | Privilege Tax | | 000 | 2.50% | | Metalliferous Mining | | 005 | 0.10% | |
| SNOWFLAKE (F) | SN | | | NAV | Hotel/Motel (Additional Tax) ^(A) | | 001 | 2.00% | | Jet Fuel | | 009 | \$0.03/gal. | |
| Privilege Tax | | 000 | 2.00% | | For single item, Retail Tax on portion over \$5,000 | | 004 | 2.00% | | YOUNGTOWN (F) | YT | | | MAR |
| Hotel/Motel (Additional Tax) ^(A) | | 001 | 4.00% | | Contracts (pre Oct. 2007) | | 009 | 2.00% | | Privilege Tax | | 000 | 3.00% | |
| Restaurant/Bar | | 003 | 3.00% | | TOMBSTONE | TS | | | COH | Use Tax | | 002 | 3.00% | |
| SOUTH TUCSON (F) | ST | | | PMA | Privilege Tax | | 000 | 3.50% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.00% | |
| Privilege Tax | | 000 | 2.50% | | Hotel/Motel (Additional Tax) ^(A) | | 001 | 4.00% | | Contracts (pre Aug. 2007) | | 009 | 2.00% | |
| Restaurant/Bar | | 009 | 3.50% | | Metalliferous Mining | | 005 | 0.10% | | Rental of Real Property | | 013 | 2.00% | |
| SPRINGERVILLE (F) | SV | | | APA | Rental of Real Property | | 013 | 2.50% | | YUMA (F) | YM | | | YMA |
| Privilege Tax | | 000 | 3.00% | | TUSAYAN | TY | | | COC | Privilege Tax | | 000 | 1.70% | |
| Hotel/Motel (Additional Tax) ^(A) | | 001 | 2.00% | | Privilege Tax | | 000 | 2.00% | | NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero. | | | | |
| For single item, Retail Tax on portion over \$1,000 | | 004 | 2.00% | | Restaurant and Bar | | 011 | 4.00% | | | | | | |
| STAR VALLEY (F) | SY | | | GLA | Hotel/Motel (Additional Tax) ^(A) | | 025 | 2.00% | | | | | | |
| Privilege Tax | | 000 | 2.00% | | WELLTON (F) | WT | | | YMA | | | | | |
| Metalliferous Mining | | 005 | 0.10% | | Privilege Tax | | 000 | 2.50% | | | | | | |
| Residential Rental | | 013 | 2.00% | | Hotel/Motel (Additional Tax) ^(A) | | 003 | 2.50% | | | | | | |

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

◆◆ When filing for prior periods, use the rate tables for that specific period. Go to <http://www.azdor.gov/Business/TransactionPrivilegeTax/TPTRates.aspx> for archived rates. ◆◆

| 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 |