

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.

**Coconino County changes the tax rate effective 10/1/2014
Business Class 037-Owner Builder expires 12/31/2014**

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%	3.75%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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	0.5%	0	0.5%	0	0.5%	0.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	5.60%	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%	6.60%	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
912	E911 Prepaid Wireless ^j	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	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.
- j) Prepaid wireless telecommunications retailers.

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	CHINO VALLEY (F)	CV			YAV	EL MIRAGE (F)	EM			MAR
Privilege Tax		000	2.50%		Privilege Tax		000	4.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Metalliferous Mining		001	0.10%		Hotel/Motel (Additional Tax) ^(A)		001	2.00%	
Retail Tax for entire single item over \$5000		004	1.00%		Use Tax		002	3.00%		Use Tax		002	3.00%	
Construction Contracting		005	4.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%		ELOY	EL			PNL
Construction Contracts (pre Feb. 2005)		008	2.50%**		Privilege Tax Contracts (pre June 2013)		006	3.00%**		Privilege Tax		000	3.00%	
BISBEE (F)	BB			COH	Jet Fuel		008	\$ 0.15/gal		Use Tax		002	3.00%	
Privilege Tax		000	2.50%		Jet Fuel Use Tax		009	\$ 0.15/gal		Hotel/Motel (Additional Tax) ^(A)		003	4.00%	
Hotel/Motel (Additional Tax) ^(A)		003	2.50%		Contracts (pre Sep. 2004)		007	2.00%**		Construction Contracting		005	4.50%	
BUCKEYE (F)	BE			MAR	Rental of Real Property		013	3.00%		Restaurant/Bar		009	6.00%	
Privilege Tax		000	3.00%		CLARKDALE (F)	CD			YAV	Contracts (pre July 2001)		004	2.00%**	
Retail Tax for entire single item over \$1,999.99		001	1.10%		Privilege Tax		000	3.00%		Contracts (pre Oct. 2005)		008	3.00%**	
Rental Occupancy		006	2.00%		Hotel/Motel (Additional Tax) ^(A)		001	2.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%	
Telecommunications		007	4.00%		Metalliferous Mining		003	0.10%		Note: Food for Home Consumption is taxed at zero				
Rental of Real Property		013	2.00%		Contracts (pre Jun. 2009)		005	3.25%**		FLORENCE (F)	FL			PNL
Construction Contracting		015	3.00%		Construction Contracting		006	4.00%		Privilege Tax		000	2.00%	
Contracts (pre Aug. 2006)		008	2.00%**		Construction Contracts (pre Aug. 2004)		008	2.25%**		Food for Home Consumption Tax		001	2.00%	
CAMP VERDE	CE			YAV	CLIFTON (F)	CF			GRN	Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Privilege Tax		000	3.00%		Privilege Tax		000	3.00%		Construction Contracting		015	4.00%	
Use Tax		002	2.00%		For single item, Retail Tax on portion over \$9999		004	2.00%		Contracts (pre Mar. 2006)		009	2.00%**	
Hotel/Motel (Additional Tax) ^(B)		003	3.00%		Contracts (pre Mar. 2006)		009	2.00%**		Use Tax		029	3.00%	
Hotel/Motel		004	3.00%		COLORADO CITY	CC			MOH	FOUNTAIN HILLS (F)	FH			MAR
Construction Contracting		005	3.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.60%	
Construction Contracts (pre Jul. 2004)		008	2.00%**		Use Tax		002	2.00%		Use Tax		002	2.60%	
Privilege Contracts (pre August 2012)		007	2.00%**		Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Hotel/Motel (Additional Tax)(pre Oct. 2010) ^(A)		003	3.00%	
Privilege Contracts (pre Mar. 2000)		009	1.00%**		COOLIDGE (F)	CL			PNL	Residential Rental		004	1.60%	
Rental of Real Property		013	2.00%		Privilege Tax		000	3.00%		Metalliferous Mining		005	0.10%	
CAREFREE (F)	CA			MAR	Retail Tax for entire single item over \$10,000		001	1.50%		Contracts (pre Apr. 2003)		008	1.60%**	
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Contracts (pre Nov. 2000)		009	1.20%**	
Food for Home Consumption Tax		001	2.00%		Use Tax for entire single item over \$10,000		003	1.50%		Hotel/Motel (Additional Tax) ^(A)		025	4.00%	
Use Tax		002	3.00%		Hotel/Motel (Additional Tax) ^(A)		006	3.00%		FREDONIA (F)	FD			COC
Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Construction Contracting		005	4.00%		Privilege Tax		000	4.00%	
Restaurant/Bar		004	3.00%		Contracts (pre Oct. 2005)		008	3.00%**		Use Tax		002	4.00%	
Construction Contracting		005	4.00%		Contracts (pre Aug. 2004)		009	2.00%**		Contracts (pre Mar. 2007)		009	2.00%**	
Contracts (pre Apr. 2005)		009	2.00%**		COTTONWOOD (F)	CW			YAV	GILA BEND (F)	GI			MAR
CASA GRANDE (F)	CG			PNL	Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Utilities		001	1.00%		Use Tax (monthly gross receipts less than \$500,000)		002	1.50%	
Utilities/Telecommunications		001	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Retail Sales		002	2.00%		Construction Contracting		015	4.00%		Jet Fuel		005	\$ 0.03/gal	
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Construction Contracts (pre Nov. 2008)		008	3.20%		Telecommunications		007	3.50%	
For single item, Retail Tax on portion over \$5000		004	1.50%		Contracts (pre Nov. 2008)		007	2.20%**		Telecom (preexist Jan. 2000)		008	3.00%**	
Construction Contracting		015	4.00%		Contracts (pre Jan. 2006)		009	2.20%**		Privilege Tax (preexist Jan. 2000)		009	2.50%**	
Contracts (pre Aug. 2006)		009	1.80%**		DEWEY-HUMBOLDT (F)	DH			YAV	Use Tax (monthly gross receipts \$500,001 and above)		029	0.30%	
CAVE CREEK (F)	CK			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%	
Utilities		001	3.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Use Tax		002	3.00%		Metalliferous Mining		005	0.10%		GLOBE (F)	GL			GLA
Hotel/Motel (Additional Tax) ^(A)		003	4.00%		Construction Contracting (pre Jun. 2010)		015	1.00%**		Privilege Tax		000	2.00%	
Construction Contracting		005	5.00%		DUNCAN (F)	DC			GRN	Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Contracts (pre Oct. 6, 2005)		008	2.50%**		Privilege Tax		000	2.00%		Contracts (pre May 2005)		009	1.50%**	
Contracts (pre Dec. 2000)		009	2.00%**		Hotel/Motel (Additional Tax) ^(A)		003	3.00%		NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.				
					EAGAR (F)	EG			APA					
					Privilege Tax		000	3.00%						
					Use Tax		002	3.00%						
					Hotel/Motel (Additional Tax) ^(A)		003	3.00%						
					For single item, Retail Tax on portion over \$1000		004	2.00%						
					For single item, Use Tax on portion over \$1000		006	2.00%						

(F) These cities tax food for home consumption	(A) "Additional Tax" means <i>in addition to Privilege Tax</i>	(B) "Additional Tax" means <i>in addition to Hotel/Motel</i>	(C) "Additional Tax" means <i>in addition to Commercial Lease</i>
	** All Pre-existing Tax Rates have been eliminated Contact Taxpayers Assistance at 602.255.2060 with any questions**		For more information go to http://modelcitytaxcode.az.gov/changes/changes.htm

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
GOODYEAR (F)GY.....MAR					LAKE HAVASU CITYLH.....MOH					PARADISE VALLEY (F)PV.....MAR				
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
Food for Home Consumption Tax		001	2.00%		Hotel/Motel (Additional Tax) ^(A)		001	3.00%		Privilege Tax Contracts (pre Aug-2011)		007	1.65%**	
Food for Home Consumption Contracts (pre Jan-2012)		010	2.50%**		Use Tax		002	2.00%		Hotel/Motel (Additional Tax) ^(A)		025	3.40%	
Use Tax		002	2.50%		Restaurant/Bar (Additional Tax) ^(A)		003	1.00%		Hotel/Motel (Additional Tax)^(A) (pre Aug-2010)		001	3.00%**	
Hotel/Motel (Additional Tax) ^(A)		003	2.50%		Jet Fuel		007	\$.03/gal		Use Tax		002	2.50%	
Retail Tax for entire single item over \$5000		004	1.20%		Jet Fuel Use Tax		008	\$.03/gal		Use Tax Contracts (pre Aug-2011)		006	1.65%**	
Restaurant/Bar		005	4.00%		LITCHFIELD PARK (F)LP.....MAR					Contracts (pre Sep-2004)		008	1.40%**	
Construction Contracting		006	3.50%		Privilege Tax		000	2.80%		Contracts (pre Jan-1999)		009	1.20%**	
Use Tax for entire single item over \$5000		007	1.20%		Hotel/Motel (Additional Tax) ^(A)		001	1.00%		Commercial Lease		013	1.65%	
Contracts (pre Jan-2005)		008	2.00%**		Use Tax		002	2.80%		Commercial Lease (Additional Tax) ^(C)		313	0.85%	
Jet Fuel		009	\$.03/gal		Construction Contracting		015	4.80%		Residential Rental		012	1.65%	
GUADALUPE (F)GU.....MAR					Construction Contracts (pre Nov-2008)		006	4.00%**		PARKERPK.....LAP				
Privilege Tax		000	4.00%		Construction Contracts (pre June 17, 2006)		008	2.00%**		Privilege Tax		000	2.00%	
Restaurant/Bar		003	5.00%		Contracts (pre Oct-2008)		009	2.00%**		Retail Tax for single item over \$2,500		001	1.00%	
Amusements		004	5.00%		MAMMOTHMH.....PNL					Utilities		003	3.00%	
Privilege Contracts (pre Jul-2011 Excludes 003 & 004)		008	3.00%**		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax) ^(A)		004	4.00%	
Privilege Contracts (pre Aug-2003 Excludes 003 & 004)		009	2.00%**		Use Tax		002	2.00%		Restaurant/Bar		011	4.00%	
Rental of Real Property		013	3.00%		MARANAMA.....PMA/PNL					PATAGONIA (F)PA.....STC				
HAYDEN (F)HY.....GLA					Privilege Tax		000	2.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	3.00%		Telecommunications		001	4.00%		Food for Home Consumption Tax		001	2.50%	
Use Tax		002	3.00%		Use Tax		002	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Hotel/Motel (Additional Tax) (effective July 3, 2009) ^(A)		003	6.00%		Mining		005	0.10%	
Metalliferous Mining		005	0.10%		Utilities		004	4.00%		PAYSON (F)PS.....GLA				
Timbering and Other Extraction		009	0.10%		Construction Contracting		008	4.00%		Privilege Tax		000	2.12%	
Contracts (pre Mar-2004)		008	1.00%**		Contracts (pre Oct-2004)		006	2.00%**		Hotel/Motel (Additional Tax) ^(A)		003	5.00%	
HOLBROOK (F)HB.....NAV					Construction Contracts (pre Oct-2004) &					Contracts (pre Jan-2005)		009	2.00%**	
Privilege Tax		000	3.00%		Telecommunications & Utilities Contracts (pre Oct-2004)		007	4.00%**		PIMA (F)PM.....GRA				
Use Tax		002	3.00%		Construction Contracts (pre May 2001)		009	3.00%**		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Construction, Telecommunications &					Construction Contracting		015	3.00%	
HUACHUCA CITYHC.....COH					Utilities Contracts (pre Aug-2006)		010	4.50%**		Contracts (pre Jun-2007)		008	2.00%**	
Privilege Tax		000	1.50%		MARICOPA (F)MP.....PNL					Contracts (pre Nov-2001)		009	1.00%**	
Contracts (pre Dec-2001)		009	1.00%**		Privilege Tax		000	2.00%		PINETOP-LAKESIDE (F)PP.....NAV				
JEROMEJO.....YAV					Use Tax		002	2.00%		Privilege Tax		000	2.50%	
Privilege Tax		000	3.50%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Contracts (pre Jan-2010)		009	3.00%**		Construction Contracting		004	3.50%		Restaurant/Bar (Additional Tax) ^(A)		004	2.00%	
Residential Rental		013	3.50%		Metalliferous Mining		005	0.10%		For single item, Retail Tax on portion over \$5,000		005	1.50%	
Construction Contracts		015	3.00%		Contracts (pre May 2005)		009	2.00%**		PRESCOTT VALLEY (F)PL.....YAV				
KEARNY (F)KN.....PNL					MIAMI (F)MM.....GLA					Privilege Tax		000	2.33%	
Privilege Tax		000	3.00%		Privilege Tax		000	2.50%		Use Tax		002	2.33%	
Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Contracts (pre May 2003)		009	1.50%**		Hotel/Motel (Additional Tax) ^(A)		003	2.33%	
Construction Contracting		008	4.00%		ORO VALLEYOR.....PMA					QUARTZSITEQZ.....LAP				
Contracts (pre July 2009)		015	3.50%**		Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
Contracts (pre Oct-2006)		009	2.00%**		Hotel/Motel (Additional Tax) ^(A)		003	6.00%		Use Tax		002	2.50%	
Rental of Real Property		013	2.50%		Construction Contracting		004	4.00%		For single item, Retail Tax on portion over \$10,000		004	1.00%	
KINGMANKM.....MOH					Contracts (pre May 2004)		008	2.00%**		Metalliferous Mining		005	0.10%	
Privilege Tax		000	2.50%		Utilities		005	4.00%		For single item, Use Tax on portion over \$10,000		006	1.00%	
Use Tax		002	2.50%		PAGE (F)PG.....COC					Restaurant and Bars		011	3.00%	
Hotel/Motel (Additional Tax) ^(A)		003	4.00%		Privilege Tax		000	3.00%		Construction Contracting		015	3.50%	
Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax) ^(A)		001	4.263%		Hotel/Motel		025	5.50%	
Restaurant/Bar Contracts (pre July 2013)		006	2.00%**		Use Tax		002	3.00%		Manufactured Buildings		117	3.50%	
Privilege Tax Contracts (pre July 2013)		007	2.00%**		Restaurant/Bar		003	4.00%		Contracts (pre Dec-2005)		008	2.50%**	
Restaurant/Bar (Additional Tax) ^(A)		011	1.00%		For single item, Retail Tax on portion over \$3,000		004	2.00%						
Restaurant/Bar Contracts (pre Jan-2012)		004	2.00%**		For single item, Use Tax on portion over \$3,000		006	2.00%						
Rental of Real Property		013	2.00%		Rental of Real Property		013	3.00%						

(F) These cities tax food for home consumption (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

**** All Pre-existing Tax Rates have been eliminated Contact Taxpayers Assistance at 602.255.2060 with any questions****

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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
QUEEN CREEK (F)	QC			MAR/PNL	SNOWFLAKE (F)	SN			NAV	TUSAYAN	TY			COC
Privilege Tax/Use Tax		000	2.25%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Hotel/Motel (Additional Tax) ^(A)		001	4.00%		Restaurant and Bar		011	4.00%	
Construction Contracting		005	4.25%		Restaurant/Bar		003	3.00%		Hotel/Motel (Additional Tax) ^(A)		025	2.00%	
Construction Contracts (pre-Oct. 2007)		006	4.00%**		SOUTH TUCSON (F)	ST			PMA	WELLTON (F)	WT			YMA
Contracts (pre-Oct. 2007)		007	2.00%**		Privilege Tax		000	2.50%		Privilege Tax		000	2.50%	
Construction Contracts (pre-Sep. 5, 2005)		008	2.00%**		Restaurant/Bar		009	3.50%		Hotel/Motel (Additional Tax) ^(A)		003	2.50%	
Contracts (pre-March 2003)		009	1.00%**		SPRINGERVILLE (F)	SV			APA	WICKENBURG (F)	WB			MAR
QUEEN CREEK SPECIAL DISTRICT (F) QD	MAR/PNL				Privilege Tax		000	3.00%		Privilege Tax		000	2.20%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
<i>Call 480-358-3000 to find out if this rate applies to your business activities in Queen Creek.</i>					For single item, Retail Tax on portion over \$1,000		004	2.00%		Retail Tax for entire single item over \$5,000		004	1.69%	
SAFFORD (F)	SF			GRA	STAR VALLEY (F)	SY			GLA	Telecommunications		005	3.00%	
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%		Rental Occupancy		006	1.70%	
Use Tax		002	2.50%		Metalliferous Mining		005	0.10%		Retail, single item over \$10000 (pre-Sept 2012)		007	1.19%**	
Hotel/Motel (Additional Tax) ^(A)		003	5.00%		Residential Rental		013	2.00%		Contracts (pre-Oct. 2003)		009	1.00%**	
Retail Tax for entire single item over \$5,000		004	1.00%		SUPERIOR	SI			PNL	Restaurant and Bars		011	2.20%	
Use Tax for entire single item over \$5,000		006	1.00%		Privilege Tax		000	4.00%		Rental of Real Property		013	1.70%	
Construction Contracting		015	2.50%		Metalliferous Mining		005	0.10%		WILLIAMS	WL			COC
Contracts (pre-Dec. 2006)		008	2.50%**		Privilege Tax Contracts (pre-Dec 2013)		008	2.00%**		Privilege Tax		000	3.50%	
Contracts (pre-Nov. 2005)		009	2.00%**		Rental of Real Property		013	2.00%		Hotel/Motel Tax		003	4.50%	
SAHUARITA	SA			PMA	For single item, Retail Tax on portion over \$500		004	1.00%		Metalliferous Mining		005	0.10%	
Privilege Tax		000	2.00%		SURPRISE	SP			MAR	Privilege Tax Contracts (pre-Mar 2013)		007	3.00%**	
Construction Contracting		002	4.00%		Privilege Tax		000	2.20%		Rental of Real Property		013	3.00%	
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Hotel/Motel (Additional Tax) ^(A)		001	2.52%		Restaurant/Bar		009	4.50%	
Construction Contracts (pre-July 2005)		008	3.00%**		Use Tax		002	2.20%		WINKELMAN (F)	WM			GLA/PNL
Privilege Tax Contracts (pre-Sept. 2000)		009	1.00%**		Restaurant/Bar		003	3.20%		Privilege Tax		000	3.50%	
ST. JOHNS (F)	SJ			APA	Construction Contracting		005	3.70%		Contracts (pre-Dec. 2001)		008	2.50%**	
Privilege Tax		000	3.00%		Construction Contracts (pre-July 2005)		008	2.20%**		WINSLOW (F)	WS			NAV
Privilege Tax Contracts (pre-Nov. 2011)		007	2.00%**		Construction Contracts (pre-April 2004)		009	2.00%**		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax) ^(A)		025	3.00%		TAYLOR (F)	TL			NAV	Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Hotel/Motel (Additional Tax)^(A) (pre-Sep. 2011)		003	1.00%**		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax) ^(A)		004	2.00%	
Rental of Real Property		013	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Metalliferous Mining		005	0.10%	
Use Tax		002	3.00%		THATCHER (F)	TC			GRA	Jet Fuel		009	\$.03/gal.	
Use Tax Contracts (pre-Nov. 2011)		008	2.00%**		Privilege Tax		000	2.50%		YOUNGTOWN (F)	YT			MAR
SAN LUIS (F)	SU			YMA	Use Tax		002	2.50%		Privilege Tax		000	3.00%	
Privilege Tax		000	4.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Use Tax		002	3.00%	
Use Tax		002	4.00%		Retail Tax for entire single item over \$5,000		004	1.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Contracts (pre-June 2008)		008	3.50%**		Privilege Tax Contracts (pre-Jul. 2011)		008	2.00%**		Contracts (pre-Aug. 2007)		009	2.00%**	
Contracts (pre-Oct. 2004)		009	2.50%**		Contracts (pre-Dec. 2006)		009	2.00%**		Rental of Real Property		013	2.00%	
SHOW LOW (F)	SL			NAV	Rental of Real Property		013	2.00%		YUMA (F)	YM			YMA
Privilege Tax		000	2.00%		Construction Contracting		015	3.50%		Privilege Tax		000	1.70%	
SIERRA VISTA (F)	SR			COH	TOLLESON (F)	TN			MAR	NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				
Privilege Tax		000	1.75%		Privilege Tax		000	2.50%						
Use Tax		002	1.75%		Hotel/Motel (Additional Tax) ^(A)		001	2.00%						
Restaurant/Bar		003	2.60%		For single item, Retail Tax on portion over \$5,000		004	2.00%						
Hotel/Motel		004	5.50%		Contracts (pre-Oct. 2007)		009	2.00%**						
Utilities/Telecommunications		008	2.00%		TOMBSTONE	TS			COH					
Jet Fuel		009	\$.02/gal		Privilege Tax		000	3.50%						
Rental of Real Property		013	1.00%		Hotel/Motel (Additional Tax) ^(A)		001	4.00%						
Construction Contracting		015	2.45%		Metalliferous Mining		005	0.10%						
Contracts (pre-Sept. 2006)		006	1.50%**		Rental of Real Property		013	2.50%						

◆◆◆ 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. ◆◆◆

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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