

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

TABLE 1		TAX RATES FOR SALES IN THESE COUNTIES												Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES <sup>a</sup>	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 <sup>f</sup>	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging <sup>b</sup>	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 <sup>c</sup>	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax <sup>d</sup>	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 <sup>d</sup>	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 <sup>e, h</sup>	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons <sup>d</sup>	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments <sup>i</sup>	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 <sup>h</sup>	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A
911	911 Telecommunications <sup>g</sup>	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A
912	E911 Prepaid Wireless <sup>j</sup>	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](http://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									
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
<b>BENSON (F)</b> .....	<b>BS</b> .....			<b>COH</b>	<b>CLIFTON (F)</b> .....	<b>CF</b> .....			<b>GRN</b>	<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			<b>MAR</b>
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.60%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		For single item, Retail Tax on portion over \$9999		004	2.00%		Use Tax		002	2.60%	
Retail Tax for entire single item over \$5000		004	1.00%		<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>MOH</b>	Hotel/Motel (Additional Tax)(pre Oct. 2010) <sup>(A)</sup>		003	3.00%	
Construction Contracting		005	4.00%		Privilege Tax		000	2.00%		Residential Rental		004	1.60%	
<b>BISBEE (F)</b> .....	<b>BB</b> .....			<b>COH</b>	Use Tax		002	2.00%		Metalliferous Mining		005	0.10%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	4.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%		<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>PNL</b>	<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			<b>MAR</b>	Privilege Tax		000	3.00%		Privilege Tax		000	4.00%	
Privilege Tax		000	3.00%		Retail Tax for entire single item over \$10,000		001	1.50%		Use Tax		002	4.00%	
Retail Tax for entire single item over \$1,999.99		001	1.10%		Use Tax		002	3.00%		<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>
Rental Occupancy		006	2.00%		Use Tax for entire single item over \$10,000		003	1.50%		Privilege Tax		000	3.00%	
Telecommunications		007	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		006	3.00%		Use Tax (monthly gross receipts less than \$500,000)		002	1.50%	
Rental of Real Property		013	2.00%		Construction Contracting		005	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Construction Contracting		015	3.00%		<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			<b>YAV</b>	Jet Fuel		005	\$.03/gal	
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>YAV</b>	Privilege Tax		000	3.00%		Telecommunications		007	3.50%	
Privilege Tax		000	3.00%		Utilities		001	1.00%		Use Tax (monthly gross receipts \$500,001 and above)		029	0.30%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<b>GILBERT (F)</b> .....	<b>GB</b> .....			<b>MAR</b>
Hotel/Motel (Additional Tax) <sup>(B)</sup>		003	3.00%		Construction Contracting		015	4.00%		Privilege Tax		000	1.50%	
Hotel/Motel		004	3.00%		Construction Contracts (pre Nov. 2008)		008	3.20%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
Construction Contracting		005	3.00%		<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			<b>YAV</b>	<b>GLOBE (F)</b> .....	<b>GL</b> .....			<b>GLA</b>
Rental of Real Property		013	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>MAR</b>	Use Tax		002	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.				
Food for Home Consumption Tax		001	2.00%		Metalliferous Mining		005	0.10%		<b>GOODYEAR (F)</b> .....	<b>GY</b> .....			<b>MAR</b>
Use Tax		002	3.00%		<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>	Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Privilege Tax		000	2.00%		Food for Home Consumption Tax		001	2.00%	
Restaurant/Bar		004	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Use Tax		002	2.50%	
Construction Contracting		005	4.00%		<b>EAGAR (F)</b> .....	<b>EG</b> .....			<b>APA</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%	
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			<b>PNL</b>	Privilege Tax		000	3.00%		Retail Tax for entire single item over \$5000		004	1.20%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Use Tax		002	3.00%		Restaurant/Bar		005	4.00%	
Utilities/Telecommunications		001	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Construction Contracting		006	3.50%	
Retail Sales		002	2.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Use Tax for entire single item over \$5000		007	1.20%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		For single item, Use Tax on portion over \$1000		006	2.00%		Jet Fuel		009	\$.03/gal	
For single item, Retail Tax on portion over \$5000		004	1.50%		<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>	<b>GUADALUPE (F)</b> .....	<b>GU</b> .....			<b>MAR</b>
Construction Contracting		015	4.00%		Privilege Tax		000	3.00%		Privilege Tax		000	4.00%	
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>MAR</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Restaurant/Bar		003	5.00%	
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Amusements		004	5.00%	
Utilities		001	3.00%		<b>ELOY</b> .....	<b>EL</b> .....			<b>PNL</b>	Rental of Real Property		013	3.00%	
Use Tax		002	3.00%		Privilege Tax		000	3.00%		<b>HAYDEN (F)</b> .....	<b>HY</b> .....			<b>GLA</b>
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Use Tax		002	3.00%		Privilege Tax		000	3.00%	
Construction Contracting		005	5.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Use Tax		002	3.00%	
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			<b>YAV</b>	Construction Contracting		005	4.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Privilege Tax		000	4.00%		Restaurant/Bar		009	6.00%		Metalliferous Mining		005	0.10%	
Metalliferous Mining		001	0.10%		For single item, Retail Tax on portion over \$6,000		006	1.50%		Timbering and Other Extraction		009	0.10%	
Use Tax		002	3.00%		Note: Food for Home Consumption is taxed at zero					<b>HOLBROOK (F)</b> .....	<b>HB</b> .....			<b>NAV</b>
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>	Privilege Tax		000	3.00%	
Jet Fuel		008	\$.015/gal		Privilege Tax		000	2.00%		Use Tax		002	3.00%	
Jet Fuel Use Tax		009	\$.015/gal		Food for Home Consumption Tax		001	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Rental of Real Property		013	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		<b>HUACHUCA CITY</b> .....	<b>HC</b> .....			<b>COH</b>
<b>CLARKDALE (F)</b> .....	<b>CD</b> .....			<b>YAV</b>	Construction Contracting		015	4.00%		Privilege Tax		000	1.50%	
Privilege Tax		000	3.00%		Use Tax		029	3.00%		<b>JEROME</b> .....	<b>JO</b> .....			<b>YAV</b>
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%							Privilege Tax		000	3.50%	
Metalliferous Mining		003	0.10%							Residential Rental		013	3.50%	
Contracts (pre Jun. 2009)		005	3.25%							Constructions Contracts		015	3.00%	
Construction Contracting		006	4.00%											

(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

For more information go to  
<http://modelcitytaxcode.az.gov/changes/changes.htm>

Arizona State, County and City TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective December 1, 2014

TABLE 2					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
<b>KEARNY (F)</b> .....	<b>KN</b> .....			<b>PNL</b>	<b>PARADISE VALLEY (F)</b> .....	<b>PV</b> .....			<b>MAR</b>	<b>SAFFORD (F)</b> .....	<b>SF</b> .....			<b>GRA</b>
Privilege Tax		000	3.00%		Privilege Tax		000	2.50%		Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	3.40%		Use Tax		002	2.50%	
Construction Contracting		008	4.00%		Use Tax		002	2.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	5.00%	
Rental of Real Property		013	2.50%		Commercial Lease		013	1.65%		Retail Tax for entire single item over \$5,000		004	1.00%	
<b>KINGMAN</b> .....	<b>KM</b> .....			<b>MOH</b>	Commercial Lease (Additional Tax) <sup>(C)</sup>		313	0.85%		Use Tax for entire single item over \$5,000		006	1.00%	
Privilege Tax		000	2.50%		Residential Rental		012	1.65%		Construction Contracting		015	2.50%	
Use Tax		002	2.50%		<b>PARKER</b> .....	<b>PK</b> .....			<b>LAP</b>	<b>SAHUARITA</b> .....	<b>SA</b> .....			<b>PMA</b>
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Metalliferous Mining		005	0.10%		Retail Tax for single item over \$2,500		001	1.00%		Construction Contracting		002	4.00%	
Restaurant/Bar (Additional Tax) <sup>(A)</sup>		011	1.00%		Utilities		003	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Rental of Real Property		013	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		004	4.00%		<b>ST. JOHNS (F)</b> .....	<b>SJ</b> .....			<b>APA</b>
<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....			<b>MOH</b>	Restaurant/Bar		011	4.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		<b>PATAGONIA (F)</b> .....	<b>PA</b> .....			<b>STC</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	3.00%		Privilege Tax		000	3.00%		Rental of Real Property		013	2.00%	
Use Tax		002	2.00%		Food for Home Consumption Tax		001	2.50%		Use Tax		002	3.00%	
Restaurant/Bar (Additional Tax) <sup>(A)</sup>		003	1.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<b>SAN LUIS (F)</b> .....	<b>SU</b> .....			<b>YMA</b>
Jet Fuel		007	\$.03/gal		Mining		005	0.10%		Privilege Tax		000	4.00%	
Jet Fuel Use Tax		008	\$.03/gal		<b>PAYSON (F)</b> .....	<b>PS</b> .....			<b>GLA</b>	Use Tax		002	4.00%	
<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....			<b>MAR</b>	Privilege Tax		000	2.12%		<b>SHOW LOW (F)</b> .....	<b>SL</b> .....			<b>NAV</b>
Privilege Tax		000	2.80%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	5.00%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	1.00%		<b>PIMA (F)</b> .....	<b>PM</b> .....			<b>GRA</b>	Hotel/Motel		000	1.75%	<b>COH</b>
Use Tax		002	2.80%		Privilege Tax		000	2.00%		Privilege Tax		002	1.75%	
Construction Contracting		015	4.80%		Construction Contracting		015	3.00%		Use Tax		003	2.60%	
<b>MAMMOTH</b> .....	<b>MH</b> .....			<b>PNL</b>	<b>PINETOP-LAKESIDE (F)</b> .....	<b>PP</b> .....			<b>NAV</b>	Restaurant/Bar		004	5.50%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.50%		Hotel/Motel		008	2.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Utilities/Telecommunications		009	\$0.02/gal	
<b>MARANA</b> .....	<b>MA</b> .....			<b>PMA/PNL</b>	Restaurant/Bar (Additional Tax) <sup>(A)</sup>		004	2.00%		Rental of Real Property		013	1.00%	
Privilege Tax		000	2.00%		For single item, Retail Tax on portion over \$5,000		005	1.50%		Construction Contracting		015	2.45%	
Telecommunications		001	4.00%		<b>PRESCOTT VALLEY (F)</b> .....	<b>PL</b> .....			<b>YAV</b>	<b>SNOWFLAKE (F)</b> .....	<b>SN</b> .....			<b>NAV</b>
Use Tax		002	2.00%		Privilege Tax		000	2.33%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax) (effective July 3, 2009) <sup>(A)</sup>		003	6.00%		Use Tax		002	2.33%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.00%	
Utilities		004	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.33%		Restaurant/Bar		003	3.00%	
Construction Contracting		008	4.00%		<b>QUARTZSITE</b> .....	<b>QZ</b> .....			<b>LAP</b>	<b>SOUTH TUCSON (F)</b> .....	<b>ST</b> .....			<b>PMA</b>
<b>MARICOPA (F)</b> .....	<b>MP</b> .....			<b>PNL</b>	Privilege Tax		000	2.50%		Advertising		018	4.50%	
Privilege Tax		000	2.00%		Use Tax		002	2.50%		Amusements		012	4.50%	
Use Tax		002	2.00%		For single item, Retail Tax on portion over \$10,000		004	1.00%		Construction Contracting		015	4.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Metalliferous Mining		005	0.10%		Construction Contracting - Speculative Builders		016	4.50%	
Construction Contracting		004	3.50%		For single item, Use Tax on portion over \$10,000		006	1.00%		Construction Contracting - Owner-builder		037	4.50%	
Metalliferous Mining		005	0.10%		Restaurant and Bars		011	3.00%		Job Printing		010	4.50%	
<b>MIAMI (F)</b> .....	<b>MM</b> .....			<b>GLA</b>	Construction Contracting		015	3.50%		Manufactured Buildings		027	4.50%	
Privilege Tax		000	2.50%		Hotel/Motel		025	5.50%		Timbering & Other Extraction		020	2.50%	
<b>ORO VALLEY</b> .....	<b>OR</b> .....			<b>PMA</b>	Manufactured Buildings		117	3.50%		Mining - Metal		019	0.10%	
Privilege Tax		000	2.00%		<b>QUEEN CREEK (F)</b> .....	<b>QC</b> .....			<b>MAR/PNL</b>	Publishing		009	4.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	6.00%		Privilege Tax/Use Tax		000	2.25%		Hotels		044	2.50%	
Construction Contracting		004	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Hotel/Motel (Additional Tax) <sup>(B)</sup>		144	1.50%	
Utilities		005	4.00%		Construction Contracting		005	4.25%		Residential Rental, Leasing, and Licensing for Use		045	2.50%	
<b>PAGE (F)</b> .....	<b>PG</b> .....			<b>COC</b>	<b>QUEEN CREEK SPECIAL DISTRICT</b> .....	<b>QD</b> .....			<b>MAR/PNL</b>	Commercial Rental, Leasing, and Licensing for Use		213	2.50%	
Privilege Tax		000	3.00%		Privilege Tax		000	2.50%		Rental, Leasing, and Licensing for Use of TPP		214	4.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.263%		<i>Call 480-358-3000 to find out if this rate applies to your business activities in Queen Creek.</i>					Restaurant and Bars		011	5.50%	
Use Tax		002	3.00%							Retail Sales		017	4.50%	
Restaurant/Bar		003	4.00%							Retail Sales Food for Home Consumption		062	1.50%	
For single item, Retail Tax on portion over \$3,000		004	2.00%							Telecommunications		005	4.50%	
For single item, Use Tax on portion over \$3,000		006	2.00%							Transporting for Hire		006	4.50%	
Rental of Real Property		013	3.00%							Utilities		004	4.50%	

(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 For more information go to <http://modelcitytaxcode.az.gov/changes/changes.htm>

Arizona State, County and City TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective December 1, 2014

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				
<b>SPRINGERVILLE (F)</b> .....SV.....					APA	<b>TOLLESON (F)</b> .....TN.....					MAR	Rental of Real Property		013	3.00%						
Privilege Tax						Privilege Tax									009	4.50%					
Hotel/Motel (Additional Tax) <sup>(A)</sup>						Hotel/Motel (Additional Tax) <sup>(A)</sup>								<b>WINKELMAN (F)</b> .....WM.....					GLA/PNL		
For single item, Retail Tax on portion over \$1,000						For single item, Retail Tax on portion over \$5,000								Privilege Tax						000	3.50%
<b>STAR VALLEY (F)</b> .....SY.....					GLA	<b>TOMBSTONE</b> .....TS.....					COH	<b>WINSLOW (F)</b> .....WS.....					NAV				
Privilege Tax						Privilege Tax						Privilege Tax						000	3.00%		
Metalliferous Mining						Hotel/Motel (Additional Tax) <sup>(A)</sup>						Hotel/Motel (Additional Tax) <sup>(A)</sup>						003	2.00%		
Residential Rental						Metalliferous Mining						Restaurant/Bar (Additional Tax) <sup>(A)</sup>						004	2.00%		
<b>SUPERIOR</b> .....SI.....					PNL	Rental of Real Property						Metalliferous Mining						005	0.10%		
Privilege Tax						TUSAYAN.....TY.....					COC	Jet Fuel						009	\$ .03/gal.		
Metalliferous Mining						Privilege Tax						<b>YOUNGTOWN (F)</b> .....YT.....					MAR				
Rental of Real Property						Restaurant and Bar						Privilege Tax						000	3.00%		
For single item, Retail Tax on portion over \$500						Hotel/Motel (Additional Tax) <sup>(A)</sup>						Use Tax						002	3.00%		
<b>SURPRISE</b> .....SP.....					MAR	<b>WELLTON (F)</b> .....WT.....					YMA	Hotel/Motel (Additional Tax) <sup>(A)</sup>						003	2.00%		
Privilege Tax						Privilege Tax						Rental of Real Property						013	2.00%		
Hotel/Motel (Additional Tax) <sup>(A)</sup>						Hotel/Motel (Additional Tax) <sup>(A)</sup>						<b>YUMA (F)</b> .....YM.....					YMA				
Use Tax						<b>WICKENBURG (F)</b> .....WB.....					MAR	Privilege Tax						000	1.70%		
Restaurant/Bar						Privilege Tax						NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.									
Construction Contracting						Hotel/Motel (Additional Tax) <sup>(A)</sup>															
<b>TAYLOR (F)</b> .....TL.....					NAV	Retail Tax for entire single item over \$5,000															
Privilege Tax						Telecommunications															
Hotel/Motel (Additional Tax) <sup>(A)</sup>						Rental Occupancy															
<b>THATCHER (F)</b> .....TC.....					GRA	Restaurant and Bars															
Privilege Tax						Rental of Real Property															
Use Tax						WILLIAMS.....WL.....					COC										
Hotel/Motel (Additional Tax) <sup>(A)</sup>						Privilege Tax															
Retail Tax for entire single item over \$5,000						Hotel/Motel Tax															
Rental of Real Property						Metalliferous Mining															
Construction Contracting																					

◆◆◆ 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. ◆◆◆

(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  
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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 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

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