

The following tables contain the rates for Transaction Privilege and other taxes imposed by the State of Arizona, the counties, and most Arizona cities:

- **Table I** provides the tax rates which **combine** the state's transaction privilege tax rate and the county excise tax rate. Table I also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- **Table II** contains a list of all the city privilege tax rates and city codes for **program** cities. The Arizona Department of Revenue collects these taxes for program cities.
- **Table III** contains a list of **non-program cities** and their telephone numbers. **These cities collect their own taxes.** Sales in these cities must be reported directly to the applicable city.
- **Table IV** contains **county identification codes** and **Special District Codes** which must be used on the tax return (Form TPT-1) in the column marked Region Code.
- **Table V** contains special **region codes** to be used on the tax return (Form TPT-1) in the column marked Region Code by businesses that operate on Indian Reservations.

TABLE I		TAX RATES FOR SALES IN THESE COUNTIES												Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES ^a	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Santa Cruz	Yavapai	Yuma	All Other Counties	
002	Mining-Nonmetal	3.437%	3.828%	3.75%	3.75%	3.562%	3.281%	3.437%	3.805%	3.75%	3.593%	3.805%	3.437%	.031%
004	Utilities	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
005	Communications	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
006	Transporting	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
007	Private (Rail) Car	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
008	Pipeline	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
009	Publication	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
010	Job Printing	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
011	Restaurants and Bars	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
012	Amusement	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
015	Contracting-Prime	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
017	Retail	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
019	Severance-Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%
023	Recreational Vehicle Surcharge ^f	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging ^b	7.05%	7.737%	7.60%	7.60%	8.27%	6.78%	7.05%	7.698%	7.60%	7.325%	7.698%	7.05%	.065%
026	Use Tax-Utilities	7.10%	6.725%	6.60%	7.10%	6.60%	6.60%	7.10%	7.10%	6.60%	6.60%	7.60%	6.60%	N/A
029	Use Tax Purchases	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	N/A
030	Use Tax From Inventory	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A
037	Contracting-Owner Builder	7.10%	7.725%	7.60%	7.60%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
041	Municipal Water ^c	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax ^d	3.355¢	3.66¢	3.66¢	3.66¢	3.355¢	3.202¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax ^d	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A
053/055	Rental Car Surcharge ^{e, h}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^d	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments ⁱ	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	N/A
153	Rental Car Surcharge-Stadium ^h	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at www.azdor.gov.
- b) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- d) Rate is cents per gallon.
- e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles. (Pima County only)
- g) Monthly rate per activated service.
- h) The Maricopa County rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- i) For use by direct pay permit holders only.

TABLE II		PROGRAM CITIES						PROGRAM CITIES						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	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
BENSON (F)	BS			COH	COLORADO CITY	CC			MOH	FOUNTAIN HILLS (F)	FH			MAR	BENSON (F)	BS			COH
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%		Privilege Tax		000	2.60%		Privilege Tax		000	2.60%	
Hotel/Motel (Additional Tax)		001	2.00%		Use Tax		002	2.00%		Use Tax		002	2.60%		Use Tax		002	2.60%	
Retail Tax for entire single item over \$5000		004	1.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		005	4.00%		COOLIDGE (F)	CL			PNL	Residential Rental		004	1.60%		Residential Rental		004	1.60%	
Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax		000	3.00%		Metalliferous Mining		005	0.10%		Metalliferous Mining		005	0.10%	
BISBEE (F)	BB			COH	Retail Tax for entire single item over \$10,000		001	1.50%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%	
Privilege Tax		000	2.50%		Use Tax		002	3.00%		Contracts (pre Nov. 2000)		009	1.20%		Contracts (pre Nov. 2000)		009	1.20%	
Hotel/Motel (Additional Tax)		003	2.50%		Use Tax for entire single item over \$10,000		003	1.50%		FREDONIA (F)	FD			COC	FREDONIA (F)	FD			COC
BUCKEYE (F)	BE			MAR	Hotel/Motel (Additional Tax)		006	3.00%		Privilege Tax		000	4.00%		Privilege Tax		000	4.00%	
Privilege Tax		000	2.00%		Construction Contracting		005	4.00%		Use Tax		002	4.00%		Use Tax		002	4.00%	
Telecommunications		007	4.00%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Contracts (pre Mar. 2007)		009	2.00%		Contracts (pre Mar. 2007)		009	2.00%	
Construction Contracting		015	3.00%		Contracts (pre Aug. 2004)		009	2.00%		GILA BEND (F)	GI			MAR	GILA BEND (F)	GI			MAR
Contracts (pre Aug. 2006)		008	2.00%		COTTONWOOD (F)	CW			YAV	Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
CAMP VERDE	CE			YAV	Privilege Tax		000	3.00%		Use Tax		002	1.50%		Use Tax		002	1.50%	
Privilege Tax		000	2.00%		Utilities		001	1.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Jet Fuel		005	\$.03/gal		Jet Fuel		005	\$.03/gal	
Hotel/Motel (Additional Tax)		003	3.00%		Construction Contracting		015	4.00%		Telecommunications		007	3.50%		Telecommunications		007	3.50%	
Hotel/Motel		004	1.00%		Construction Contracts (pre Nov. 2008)		008	3.20%		Telecom (preexist Jan. 2000)		008	3.00%		Telecom (preexist Jan. 2000)		008	3.00%	
Construction Contracting		005	3.00%		Contracts (pre Nov. 2008 and post Dec. 2005)		007	2.20%		Privilege Tax (preexist Jan. 2000)		009	2.50%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Contracts (pre Jan. 2006)		009	2.20%		GILBERT (F)	GB			MAR	GILBERT (F)	GB			MAR
Contracts (pre Mar. 2000)		009	1.00%		DEWEY-HUMBOLDT (F)	DH			YAV	Privilege Tax		000	1.50%		Privilege Tax		000	1.50%	
CAREFREE (F)	CA			MAR	Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Privilege Tax		000	3.00%		Use Tax		002	2.00%		GLOBE (F)	GL			GLA	GLOBE (F)	GL			GLA
Food Tax		001	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Restaurant/Bar		004	3.00%		Construction Contracting (pre Jun. 2010)		015	1.00%		Contracts (pre May 2005)		009	1.50%		Contracts (pre May 2005)		009	1.50%	
Construction Contracting		005	4.00%		DOUGLAS (F)	DL			COH	GOODYEAR (F)	GY			MAR	GOODYEAR (F)	GY			MAR
Contracts (pre Apr. 2005)		009	2.00%		Privilege Tax		000	2.80%		Privilege Tax		000	2.50%		Privilege Tax		000	2.50%	
CASA GRANDE (F)	CG			PNL	Retail Tax for entire single item over \$10,000		003	1.80%		Use Tax		002	2.50%		Use Tax		002	2.50%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Use Tax		002	2.50%		Hotel/Motel (Additional Tax)		003	2.50%		Hotel/Motel (Additional Tax)		003	2.50%	
Utilities/Telecommunications		001	2.00%		Contracts (pre Sep. 2008)		008	2.50%		Retail Tax for entire single item over \$5000		004	1.20%		Retail Tax for entire single item over \$5000		004	1.20%	
Retail Sales		002	2.00%		DUNCAN (F)	DC			GRN	Restaurant/Bar		005	4.00%		Restaurant/Bar		005	4.00%	
Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.00%		Construction Contracting		006	3.50%		Construction Contracting		006	3.50%	
For single item, Retail Tax on portion over \$5000		004	1.50%		EAGAR (F)	EG			APA	Use Tax for entire single item over \$5000		007	1.20%		Use Tax for entire single item over \$5000		007	1.20%	
Construction Contracting		015	4.00%		Privilege Tax		000	3.00%		Jet Fuel		009	\$.03/gal		Jet Fuel		009	\$.03/gal	
Contracts (pre Aug. 2006)		009	1.80%		Use Tax		002	3.00%		Contracts (pre Jan. 2005)		008	2.00%		Contracts (pre Jan. 2005)		008	2.00%	
CAVE CREEK (F)	CK			MAR	Hotel/Motel (Additional Tax)		003	3.00%		GUADALUPE (F)	GU			MAR	GUADALUPE (F)	GU			MAR
Privilege Tax		000	3.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Utilities		001	3.00%		For single item, Use Tax on portion over \$1000		006	2.00%		Restaurant/Bar		003	5.00%		Restaurant/Bar		003	5.00%	
Use Tax		002	3.00%		EL MIRAGE (F)	EM			MAR	Amusements		004	5.00%		Amusements		004	5.00%	
Hotel/Motel (Additional Tax)		003	4.00%		Privilege Tax		000	3.00%		Contracts (pre Aug. 2003)		009	2.00%		Contracts (pre Aug. 2003)		009	2.00%	
Construction Contracting		005	5.00%		Hotel/Motel (Additional Tax)		001	2.00%		HAYDEN (F)	HY			GLA	HAYDEN (F)	HY			GLA
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Use Tax		002	3.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Contracts (pre Dec. 2000)		009	2.00%		ELOY (F)	EL			PNL	Use Tax		002	3.00%		Use Tax		002	3.00%	
CHINO VALLEY (F)	CV			YAV	Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Metalliferous Mining		005	0.10%		Metalliferous Mining		005	0.10%	
Use Tax		002	3.00%		Hotel/Motel (Additional Tax)		003	4.00%		Timbering and Other Extraction		009	0.10%		Timbering and Other Extraction		009	0.10%	
Hotel/Motel (Additional Tax)		003	3.00%		Construction Contracting		005	4.50%		Contracts (pre Mar. 2004)		008	1.00%		Contracts (pre Mar. 2004)		008	1.00%	
Jet Fuel		008	\$.015/gal		Restaurant/Bar		009	6.00%		HOLBROOK (F)	HB			NAV	HOLBROOK (F)	HB			NAV
Jet Fuel Use Tax		009	\$.015/gal		Contracts (pre July 2001)		004	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Contracts (pre Sep. 2004)		007	2.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Use Tax		002	3.00%		Use Tax		002	3.00%	
CLARKDALE	CD			YAV	For single item, Retail Tax on portion over \$6,000		006	1.50%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	3.00%		FLORENCE (F)	FL			PNL	Privilege Tax		000	2.00%		Privilege Tax		000	1.50%	
Hotel/Motel (Additional Tax)		001	2.00%		Privilege Tax		000	2.00%		Food		001	2.00%		Food		001	2.00%	
Metalliferous Mining		003	0.10%		Food		001	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Jun. 2009)		005	3.25%		Hotel/Motel (Additional Tax)		003	2.00%		Construction Contracting		015	4.00%		Construction Contracting		015	4.00%	
Construction Contracting		006	4.00%		Construction Contracting		015	4.00%		Contracts (pre Mar. 2006)		009	2.00%		Contracts (pre Mar. 2006)		009	2.00%	
Contracts (pre Aug. 2004)		008	2.25%		Contracts (pre Mar. 2006)		009	2.00%		CLIFTON (F)	CF			GRN	CLIFTON (F)	CF			GRN
CLIFTON (F)	CF			GRN	Privilege Tax		000	3.00%		For single item, Retail Tax on portion over \$9999		004	2.00%		For single item, Retail Tax on portion over \$9999		004	2.00%	
Privilege Tax		000	3.00%		For single item, Retail Tax on portion over \$9999		004	2.00%		Contracts (pre Mar. 2006)		009	2.00%		Contracts (pre Mar. 2006)		009	2.00%	
For single item, Retail Tax on portion over \$9999		004	2.00%		Contracts (pre Mar. 2006)		009	2.00%											
Contracts (pre Mar. 2006)		009	2.00%																

(F) These cities tax food sales.

TABLE II					PROGRAM CITIES												
CITY / TOWN NAME		REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME		REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME		REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
KEARNY KN PNL					PARADISE VALLEY (F) PV MAR					SAHUARITA SA PMA							
Privilege Tax			000	3.00%		Privilege Tax			000	1.65%		Privilege Tax			000	2.00%	
Hotel/Motel (Additional Tax)			003	3.00%		Hotel/Motel (Additional Tax)			001	3.00%		Construction Contracting			002	4.00%	
Construction Contracting			008	4.00%		Use Tax			002	1.65%		Hotel/Motel (Additional Tax)			003	2.00%	
Contracts (post Sep. 2006 and pre July 2009)			015	3.50%		Contracts (post Dec. 1998 and pre Sep. 2004)			008	1.40%		Contracts (post Aug. 2000 and pre July 2005)			008	3.00%	
Contracts (pre Oct. 2006)			009	2.00%		Contracts (pre Jan. 1999)			009	1.20%		Contracts (pre Sept. 2000)			009	1.00%	
KINGMAN KM MOH					PARKER PK LAP					ST. JOHNS (F) SJ APA							
Privilege Tax			000	2.00%		Privilege Tax			000	2.00%		Privilege Tax			000	2.00%	
Use Tax			002	2.00%		Retail Tax for single item over \$2,500			001	1.00%		Use Tax			002	2.00%	
Hotel/Motel (Additional Tax)			003	4.00%		Utilities			003	3.00%		Hotel/Motel (Additional Tax)			003	1.00%	
LAKE HAVASU CITY LH MOH					PATAGONIA (F) PA STC					SAN LUIS (F) SU YMA							
Privilege Tax			000	2.00%		Restaurant/Bar			011	4.00%		Privilege Tax			000	4.00%	
Use Tax			002	2.00%		Privilege Tax			000	3.00%		Use Tax			002	4.00%	
Restaurant/Bar (Additional Tax)			003	1.00%		Food			001	2.50%		For single item, Retail Tax on portion over \$1,500			004	1.00%	
Jet Fuel			007	\$.03/gal		Hotel/Motel (Additional tax)			003	3.00%		For single item, Use Tax on portion over \$1,500			006	1.00%	
Jet Fuel Use Tax			008	\$.03/gal		Mining			005	0.10%		Contracts (post Sep. 2004 and pre June 2008)			008	3.50%	
LITCHFIELD PARK (F) LP MAR					PAYSON (F) PS GLA					SEDONA SE YAV/COC							
Privilege Tax			000	2.80%		Privilege Tax			000	2.12%		Privilege Tax			000	3.00%	
Hotel/Motel (Additional Tax)			001	1.00%		Hotel/Motel (Additional Tax)			003	3.00%		Hotel/Motel (Additional Tax)			001	3.00%	
Use Tax			002	2.80%		Contracts (pre Jan. 2005)			009	2.00%		Use Tax			002	3.00%	
Construction Contracting			015	4.80%		PIMA (F) PM GRA					SHOW LOW (F) SL NAV						
Construction Contracts (pre Nov. 2008 and post Jun-16-06)			006	4.00%		Privilege Tax			000	2.00%		Privilege Tax			000	2.00%	
Construction Contracts (pre June 17, 2006)			008	2.00%		Construction Contracting			015	3.00%		SIERRA VISTA (F)			SR COH		
Contracts (pre Oct. 2008)			009	2.00%		Contracts (pre Jun. 2007 and post Oct. 2001)			008	2.00%		Privilege Tax			000	1.75%	
MAMMOTH MH PNL					PINETOP-LAKESIDE (F) PP NAV					Use Tax							
Privilege Tax			000	2.00%		Privilege Tax			000	2.50%		Restaurant/Bar			003	2.60%	
Use Tax			002	2.00%		Hotel/Motel (Additional Tax)			003	3.00%		Hotel/Motel			004	5.50%	
MARANA MA PMA/PNL					PRESCOTT VALLEY (F) PL YAV					Utilities/Telecommunications							
Privilege Tax			000	2.00%		For single item, Retail Tax on portion over \$5,000			005	1.50%		Jet Fuel			009	\$.02/gal	
Telecommunications			001	4.00%		Privilege Tax			000	2.33%		Rental of Real Property			013	1.00%	
Use Tax			002	2.00%		Use Tax			002	2.33%		Construction Contracting			015	2.45%	
Hotel/Motel (Additional Tax) <i>effective July 3, 2009</i>			003	6.00%		Hotel/Motel (Additional Tax)			003	2.33%		Contracts (pre Sept. 2006)			006	1.50%	
Utilities			004	4.00%		QUARTZSITE QZ LAP					SNOWFLAKE (F) SN NAV						
Construction Contracting			008	4.00%		Privilege Tax			000	2.50%		Privilege Tax			000	2.00%	
Contracts (pre Oct. 2004)			006	2.00%		Use Tax			002	2.50%		Hotel/Motel (Additional Tax)			001	4.00%	
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)			007	4.00%		For single item, Retail Tax on portion over \$10,000			004	1.00%		Restaurant/Bar			003	3.00%	
Construction Contracts (pre May 2001)			009	3.00%		Metalliferous Mining			005	0.10%		SOMERTON (F) SO YMA					
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)			010	4.50%		For single item, Use Tax on portion over \$10,000			006	1.00%		Privilege Tax			000	3.30%	
MARICOPA (F) MP PNL					QUEEN CREEK (F) QC MAR/PNL					Use Tax							
Privilege Tax			000	2.00%		Privilege Tax/Use Tax			000	2.25%		Use Tax			002	2.50%	
Use Tax			002	2.00%		Hotel/Motel (Additional Tax)			003	1.00%		For single item, Retail Tax on portion over \$10,000			005	0.10%	
Hotel/Motel (Additional Tax)			003	2.00%		Construction Contracting			005	4.25%		Restaurant and Bars			011	3.00%	
Construction Contracting			004	3.50%		Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)			006	4.00%		Construction Contracting			015	3.50%	
Metalliferous Mining			005	0.10%		Contracts (post Feb. 2003 and pre Oct. 2007)			007	2.00%		Hotel/Motel			025	5.50%	
Contracts (pre May 2005)			009	2.00%		Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)			008	2.00%		Manufactured Buildings			117	3.50%	
MIAMI (F) MM GLA					SAFFORD (F) SF GRA					Construction Contracts (pre Dec. 2005)							
Privilege Tax			000	2.50%		Privilege Tax			000	2.50%		QUEEN CREEK (F)			008	2.50%	
Contracts (pre May 2003)			009	1.50%		Use Tax			002	2.50%		Privilege Tax/Use Tax			000	2.25%	
ORO VALLEY OR PMA					STAR VALLEY (F) SY GLA					Construction Contracting							
Privilege Tax			000	2.00%		Privilege Tax			000	2.00%		Construction Contracting			005	3.00%	
Hotel/Motel (Additional Tax)			003	6.00%		Metalliferous Mining			005	0.10%		Hotel/Motel (Additional Tax)			001	2.00%	
Construction Contracting			004	4.00%		Residential Rental			013	2.00%		For single item, Retail Tax on portion over \$1,000			004	2.00%	
Contracts (pre May 2004)			008	2.00%		SUPERIOR SI PNL					STAR VALLEY (F) SY GLA						
Utilities			005	2.00%		Privilege Tax			000	2.00%		Privilege Tax			000	2.00%	
PAGE (F) PG COC					SURPRISE SP MAR					Construction Contracting							
Privilege Tax			000	3.00%		Privilege Tax			000	2.50%		Privilege Tax			000	2.20%	
Hotel/Motel (Additional Tax)			001	3.00%		Use Tax			002	2.50%		Hotel/Motel (Additional Tax)			001	2.52%	
Use Tax			002	3.00%		Hotel/Motel (Additional Tax)			003	5.00%		Use Tax			002	2.20%	
Restaurant/Bar			003	4.00%		Retail Tax for entire single item over \$5,000			004	1.00%		Restaurant/Bar			003	3.20%	
For single item, Retail Tax on portion over \$3,000			004	2.00%		Use Tax for entire single item over \$5,000			006	1.00%		Construction Contracting			005	3.70%	
For single item, Use Tax on portion over \$3,000			006	2.00%		Construction Contracting			015	4.00%		Contracts (post March 2004 and pre July 2005)			008	2.20%	
Rental of Real Property			013	3.00%		Contracts (post Oct. 2005 and pre Dec. 2006)			008	2.50%		Contracts (pre April 2004)			009	2.00%	
						Contracts (pre Nov. 2005)			009	2.00%							

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES		
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
TAYLOR (F)	TL			NAV
Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
THATCHER (F)	TC			GRA
Privilege Tax		000	2.00%	
Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%	
Retail Tax for entire single item over \$5,000		004	1.00%	
Contracts (pre Dec. 2006)		009	2.00%	
Rental of Real Property		013	2.00%	
Construction Contracting		015	3.50%	
TOLLESON (F)	TN			MAR
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	2.00%	
For single item, Retail Tax on portion over \$5,000		004	2.00%	
Contracts (pre Oct. 2007)		009	2.00%	
TOMBSTONE	TS			COH
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	3.00%	
TUSAYAN	TY			COC
Privilege Tax		000	2.00%	
Restaurant and Bar		011	4.00%	
Hotel/Motel (Additional Tax)		025	2.00%	
Jet Fuel Tax		049	\$.05/gal	
WELLTON (F)	WT			YMA
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		003	2.50%	
WICKENBURG (F)	WB			MAR
Privilege Tax		000	2.20%	
Hotel/Motel (Additional Tax)		003	2.00%	
Retail Tax for entire single item over \$10,000		004	1.19%	
Telecommunications		005	3.00%	
Rental Occupancy		006	1.70%	
Contracts (pre Oct. 2003)		009	1.00%	
Restaurant and Bars		011	2.20%	
Rental of Real Property		013	1.70%	
WILLCOX (F)	WC			COH
Privilege Tax		000	3.00%	
Hotel/Motel		003	7.00%	
Retail Tax for entire single item over \$1,250		004	2.00%	
Contracts (pre Aug. 2002)		009	2.00%	
WILLIAMS (F)	WL			COC
Privilege Tax		000	3.00%	
Food Tax		002	2.00%	
Hotel/Motel Tax (not in addition to WL)		003	4.50%	
Restaurant/Bar		009	4.50%	
WINKELMAN (F)	WM			GLA/PNL
Privilege Tax		000	3.50%	
Contracts (pre Dec. 2001)		008	2.50%	
WINSLOW (F)	WS			NAV
Privilege Tax		000	3.00%	
For single item, Retail Tax on portion over \$1,000		001	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar (Additional Tax)		004	2.00%	
Jet Fuel		009	\$.03	
YOUNGTOWN (F)	YT			MAR
Privilege Tax		000	3.00%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Aug. 2007)		009	2.00%	
Rental of Real Property		013	2.00%	
YUMA (F)	YM			YMA
Privilege Tax		000	1.70%	

NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.

TABLE III	NON-PROGRAM CITIES INFORMATION
Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
Bullhead City.....	(866) 940-7660
Chandler.....	(480) 782-2280
Flagstaff.....	(928) 779-7614
Glendale.....	(623) 930-3190
Mesa.....	(480) 644-2316
Nogales.....	(520) 287-6571
Peoria.....	(623) 773-7160
Phoenix.....	(602) 262-6785
Prescott.....	(928) 777-1268
Scottsdale.....	(480) 312-2400
Tempe.....	(480) 350-2955
Tucson.....	(520) 791-4566

TABLE IV	COUNTY CODES
COUNTY	CODE
Apache.....	APA
Cochise.....	COH
Coconino.....	COC
Gila.....	GLA
Graham.....	GRA
Greenlee.....	GRN
La Paz.....	LAP
Maricopa.....	MAR
Mohave.....	MOH
Municipal Water, Statewide.....	SWD
Navajo.....	NAV
Rio Nuevo District, Pima.....	PAD
Pima.....	PMA
Pinal.....	PNL
Santa Cruz.....	STC
Tourism & Sports Authority District – Maricopa.....	MCB
Yavapai.....	YAV
Yuma.....	YMA

TABLE V	INDIAN RESERVATION CODES	
INDIAN RESERVATION	COUNTY	CODE
Ak-Chin.....	Pinal.....	PNA
Cocopah.....	Yuma.....	YMB
Colorado River.....	La Paz.....	LAC
Fort McDowell-Yavapai.....	Maricopa.....	MAE
Fort Mojave.....	Mohave.....	MOF
Fort Yuma-Quechan.....	Yuma.....	YMG
Gila River.....	Maricopa.....	MAH
Gila River.....	Pinal.....	PNH
Havasupai.....	Coconino.....	COI
Hopi.....	Coconino.....	COJ
Hopi.....	Navajo.....	NAJ
Hualapai.....	Coconino.....	COK
Hualapai.....	Mohave.....	MOK
Kaibab-Paiute.....	Coconino.....	COL
Kaibab-Paiute.....	Mohave.....	MOL
Navajo.....	Apache.....	APM
Navajo.....	Coconino.....	COM
Navajo.....	Navajo.....	NAM
Pascua-Yaqui.....	Maricopa.....	MAN
Pascua-Yaqui.....	Pima.....	PMN
Salt River Pima-Maricopa.....	Maricopa.....	MAO
San Carlos Apache.....	Gila.....	GLP
San Carlos Apache.....	Graham.....	GRP
San Carlos Apache.....	Pinal.....	PNP
San Juan Southern Paiute.....	Coconino.....	COQ
Tohono O'Odham.....	Maricopa.....	MAT
Tohono O'Odham.....	Pima.....	PMT
Tohono O'Odham.....	Pinal.....	PNT
Tonto Apache.....	Gila.....	GLU
White Mountain Apache.....	Apache.....	APD
White Mountain Apache.....	Gila.....	GLD
White Mountain Apache.....	Graham.....	GRD
White Mountain Apache.....	Navajo.....	NAD
Yavapai Apache.....	Yavapai.....	YAW
Yavapai-Prescott.....	Yavapai.....	YAX

Arizona Department of Revenue

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