

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 changed the tax rate effective 01/01/2015
Business Class 037-Owner Builder expired 12/31/2014**

TABLE 1		TAX RATES FOR SALES IN THESE COUNTIES												Accounting Credit Rate (STATE TAX ONLY)
Business Code	TAXABLE ACTIVITIES ^a	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Santa Cruz	Yavapai	Yuma	All Other Counties	
002	Mining–Nonmetal	3.437%	4.05%	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%	6.90%	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%	6.90%	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%	6.90%	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%	6.90%	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%	6.90%	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%	6.90%	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%	6.90%	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%	6.90%	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%	6.90%	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	0.3%	0.5%	0	0.5%	0	0.5%	0.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	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%	6.90%	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%	6.90%	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%	6.90%	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%	5.90%	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
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¢	3.965¢	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. Business code 041 should only be reported in region code SWD.
- 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 Communications retailers.

TABLE 2				PROGRAM CITIES													
<i>All tax rates are expressed as percentages (%) unless otherwise noted</i>																	
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY			
BENSON (F)				BS	COH	BUCKEYE (F)				BE	MAR	CAMP VERDE				CE	YAV
Advertising		018	2.50%		Advertising		018	3.00		Advertising		018	3.00				
Amusements		012	2.50		Amusements		012	3.00		Amusements		012	3.00				
Contracting- Prime		015	4.00		Contracting- Prime		015	3.00		Contracting- Prime		015	3.00				
Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders		016	3.00		Contracting- Speculative Builders		016	3.00				
Contracting- Owner-builder		037	4.00		Contracting- Owner-builder		037	3.00		Contracting- Owner-builder		037	3.00				
Job Printing		010	2.50		Feed at Wholesale		116	3.00		Job Printing		010	3.00				
Manufactured Buildings		027	2.50		Job Printing		010	3.00		Manufactured Buildings		027	3.00				
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.00				
Severance -Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00		Severance -Metal Mining		019	0.10				
Publication		009	2.50		Severance -Metal Mining		019	0.10		Publication		009	3.00				
Hotels		044	2.50		Publication		009	3.00		Hotels		044	3.00				
Hotel/Motel (Additional Tax) ^(B)		144	2.00		Hotels		044	3.00		Hotel/Motel (Additional Tax) ^(B)		144	3.00				
Residential Rental, Leasing, & Licensing for Use		045	2.50		Residential Rental, Leasing, & Licensing for Use		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.00				
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00				
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Rental Occupancy		040	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00				
Restaurants and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Restaurants and Bars		011	3.00				
Retail Sales		017	2.50		Restaurants and Bars		011	3.00		Retail Sales		017	3.00				
Retail Sales (Single item over \$5,000)		717	1.00		Retail Sales		017	3.00		Communications		005	3.00				
Retail Sales Food for Home Consumption		062	2.50		Retail Sales Food for Home Consumption		062	3.00		Transporting		006	3.00				
Communications		005	2.50		Retail Sales (Single item over \$1,999.99)		307	1.10		Utilities		004	3.00				
Transporting		006	2.50		Communications		005	4.00		Use Tax Purchases		029	2.00				
Utilities		004	2.50		Transporting		006	3.00		Use Tax From Inventory		030	2.00				
					Utilities		004	3.00									
BISBEE (F)				BB	COH	BULLHEAD CITY				BH	MOH	CAREFREE (F)				CA	MAR
Advertising		018	2.50		Advertising		018	2.00		Advertising		018	3.00				
Amusements		012	2.50		Amusements		012	2.00		Amusements		012	3.00				
Contracting- Prime		015	2.50		Contracting- Prime		015	2.00		Contracting- Prime		015	4.00				
Contracting- Speculative Builders		016	2.50		Contracting- Speculative Builders		016	2.00		Contracting- Speculative Builders		016	4.00				
Contracting- Owner-builder		037	2.50		Contracting- Owner-builder		037	2.00		Contracting- Owner-builder		037	4.00				
Feed at Wholesale		116	2.50		Job Printing		010	2.00		Job Printing		010	3.00				
Job Printing		010	2.50		Jet Fuel Sales (cents per gallon)		049	\$0.03/gal		Manufactured Buildings		027	3.00				
Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00		Timbering and Other Extraction		020	3.00				
Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.00		Severance -Metal Mining		019	0.10				
Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10		Publication		009	3.00				
Publication		009	2.50		Publication		009	2.00		Hotels		044	3.00				
Hotels		044	2.50		Hotels		044	2.00		Hotel/Motel (Additional Tax) ^(B)		144	3.00				
Hotel/Motel (Additional Tax) ^(B)		144	2.50		Hotel/Motel (Additional Tax) ^(B)		144	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00				
Residential Rental, Leasing, & Licensing for Use		045	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00				
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00				
Rental Occupancy		040	2.50		Restaurants and Bars		011	2.00		Restaurants and Bars		011	3.00				
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Retail Sales		017	2.00		Retail Sales		017	3.00				
Restaurants and Bars		011	2.50		Communications		005	2.00		Retail Sales Food for Home Consumption		062	2.00				
Retail Sales		017	2.50		Transporting		006	2.00		Communications		005	3.00				
Retail Sales Food for Home Consumption		062	2.50		Utilities		004	2.00		Transporting		006	3.00				
Communications		005	2.50		Jet Fuel Use Tax		051	\$0.03/gal		Utilities		004	3.00				
Transporting		006	2.50		Use Tax Purchases		029	2.00		Use Tax Purchases		029	3.00				
Utilities		004	2.50		Use Tax From Inventory		030	2.00		Use Tax From Inventory		030	3.00				

(A) "Additional Tax" means in addition to Restaurant Tax
 (B) "Additional Tax" means in addition to Hotel

(C)"Additional Tax" means in addition to Commercial Lease
 (F)These Cities/Towns tax food for home consumption

TPP = Tangible Personal Property
 For more information, go to: <http://modelcitytaxcode.az.gov/changes/changes.html>

TABLE 2 **PROGRAM CITIES** *All tax rates are expressed as percentages (%) unless otherwise noted*

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
CASA GRANDE (F)	CG			PNL	CHINO VALLEY (F)	CV			YAV	CLIFTON (F)	CF			GRN
Advertising		018	1.80		Advertising		018	4.00		Advertising		018	3.00	
Amusements		012	1.80		Amusements		012	4.00		Amusements		012	3.00	
Contracting- Prime		015	4.00		Contracting- Prime		015	4.00		Contracting- Prime		015	3.00	
Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders		016	3.00	
Contracting- Owner-builder		037	4.00		Contracting- Owner-builder		037	4.00		Contracting- Owner-builder		037	3.00	
Job Printing		010	1.80		Jet Fuel Sales (cents per gallon)		049	\$0.15/gal		Job Printing		010	3.00	
Manufactured Buildings		027	1.80		Job Printing		010	4.00		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	1.80		Manufactured Buildings		027	4.00		Timbering and Other Extraction		020	3.00	
Severance -Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Severance -Metal Mining		019	0.10	
Publication		009	1.80		Severance -Metal Mining		019	0.10		Publication		009	3.00	
Hotels		044	1.80		Publication		009	4.00		Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^(B)		144	2.00		Hotels		044	4.00		Residential Rental, Leasing, and Licensing for Use		045	3.00	
Residential Rental, Leasing, & Licensing for Use		045	1.80		Hotel/Motel (Additional Tax) ^(B)		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	1.80		Residential Rental, Leasing, & Licensing for Use		045	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	1.80		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Restaurants and Bars		011	3.00	
Restaurants and Bars		011	1.80		Rental Occupancy		040	3.00		Retail Sales		017	3.00	
Retail Sales		017	2.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Retail Sales (Single item Portion over \$9,999)		377	2.00	
Retail Sales (Single item Portion over \$5,000)		357	1.50		Restaurants and Bars		011	4.00		Retail Sales Food for Home Consumption		062	3.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	4.00		Communications		005	3.00	
Communications		005	2.00		Retail Sales Food for Home Consumption		062	4.00		Transporting		006	3.00	
Transporting		006	1.80		Communications		005	4.00		Utilities		004	3.00	
Utilities		004	2.00		Transporting		006	4.00						
					Utilities		004	4.00						
					Jet Fuel Use Tax		051	\$0.15/gal						
					Use Tax Purchases		029	3.00						
					Use Tax From Inventory		030	3.00						

CAVE CREEK (F)	CK			MAR	CLARKDALE (F)	CD			YAV	COLORADO CITY	CC			MOH
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	2.00	
Contracting- Prime		015	5.00		Contracting- Prime		015	4.00		Contracting- Prime		015	2.00	
Contracting- Speculative Builders		016	5.00		Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders		016	2.00	
Contracting- Owner-builder		037	5.00		Contracting- Owner-builder		037	4.00		Contracting- Owner-builder		037	2.00	
Feed at Wholesale		116	3.00		Job Printing		010	3.00		Job Printing		010	2.00	
Job Printing		010	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.00		Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10	
Severance -Metal Mining		019	0.10		Publication		009	3.00		Publication		009	2.00	
Publication		009	3.00		Hotels		044	3.00		Hotels		044	2.00	
Hotels		044	3.00		Hotel/Motel (Additional Tax) ^(B)		144	2.00		Hotel/Motel (Additional Tax) ^(B)		144	2.00	
Hotel/Motel (Additional Tax) ^(B)		144	4.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental Occupancy		040	2.00	
Rental Occupancy		040	3.00		Restaurants and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales		017	3.00		Restaurants and Bars		011	2.00	
Restaurants and Bars		011	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	2.00	
Retail Sales		017	3.00		Communications		005	3.00		Communications		005	2.00	
Retail Sales Food for Home Consumption		062	3.00		Transporting		006	3.00		Transporting		006	2.00	
Communications		005	3.00		Utilities		004	3.00		Utilities		004	2.00	
Transporting		006	3.00							Use Tax Purchases		029	2.00	
Utilities		004	3.00							Use Tax From Inventory		030	2.00	
Use Tax Purchases		029	3.00											
Use Tax From Inventory		030	3.00											

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CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
COOLIDGE (F)	CL			PNL	DEWEY-HUMBOLDT (F)	DH			YAV	EAGAR (F)	EG			APA
Advertising		018	3.00		Advertising		018	2.00		Amusements		012	3.00	
Amusements		012	3.00		Amusements		012	2.00		Contracting- Prime		015	3.00	
Contracting- Prime		015	4.00		Contracting- Prime		015	2.00		Contracting- Speculative Builders		016	3.00	
Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders		016	2.00		Contracting- Owner-builder		037	3.00	
Contracting- Owner-builder		037	4.00		Contracting- Owner-builder		037	2.00		Job Printing		010	3.00	
Feed at Wholesale		116	3.00		Job Printing		010	2.00		Manufactured Buildings		027	3.00	
Job Printing		010	3.00		Manufactured Buildings		027	2.00		Timbering and Other Extraction		020	3.00	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	2.00		Severance -Metal Mining		019	0.10	
Timbering and Other Extraction		020	3.00		Severance -Metal Mining		019	0.10		Publication		009	3.00	
Severance -Metal Mining		019	0.10		Publication		009	2.00		Hotels		044	3.00	
Publication		009	3.00		Hotels		044	2.00		Hotel/Motel (Additional Tax) ^(B)		144	3.00	
Hotels		044	3.00		Hotel/Motel (Additional Tax) ^(B)		144	2.00		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Hotel/Motel (Additional Tax) ^(B)		144	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental Occupancy		040	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Rental Occupancy		040	3.00		Restaurants and Bars		011	2.00		Restaurants and Bars		011	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales		017	2.00		Retail Sales		017	3.00	
Restaurants and Bars		011	3.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single item over \$1,000)		157	2.00	
Retail Sales		017	3.00		Communications		005	2.00		Retail Sales Food for Home Consumption		062	3.00	
Retail Sales (Single item over \$10,000)		917	1.50		Transporting		006	2.00		Communications		005	3.00	
Retail Sales Food for Home Consumption		062	3.00		Utilities		004	2.00		Transporting		006	3.00	
Communications		005	3.00		Use Tax Purchases		029	2.00		Utilities		004	3.00	
Transporting		006	3.00		Use Tax From Inventory		030	2.00		Use Tax Purchases (Single item over \$1,000)		159	2.00	
Utilities		004	3.00							Use Tax Purchases		029	3.00	
Use Tax Purchases		029	3.00							Use Tax From Inventory		030	3.00	
Use Tax Purchases (Single Item over \$10,000)		929	1.50											
Use Tax From Inventory		030	3.00											

COTTONWOOD (F)	CW			YAV	DUNCAN (F)	DC		GRN	EL MIRAGE (F)	EM			MAR
Advertising		018	3.00		Advertising		018	2.00	Advertising		018	3.00	
Amusements		012	3.00		Amusements		012	2.00	Amusements		012	3.00	
Contracting- Prime		015	4.00		Contracting- Prime		015	2.00	Contracting- Prime		015	3.00	
Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders		016	2.00	Contracting- Speculative Builders		016	3.00	
Contracting- Owner-builder		037	4.00		Contracting- Owner-builder		037	2.00	Contracting- Owner-builder		037	3.00	
Job Printing		010	3.00		Job Printing		010	2.00	Job Printing		010	3.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	Timbering and Other Extraction		020	3.00	
Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10	Severance -Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	2.00	Publication		009	3.00	
Hotels		044	3.00		Hotels		044	2.00	Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^(B)		144	3.00		Hotel/Motel (Additional Tax) ^(B)		144	3.00	Hotel/Motel (Additional Tax) ^(B)		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00	Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurants and Bars		011	2.00	Restaurants and Bars		011	3.00	
Restaurants and Bars		011	3.00		Retail Sales		017	2.00	Retail Sales		017	3.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	2.00	Retail Sales Food for Home Consumption		062	3.00	
Retail Sales Food for Home Consumption		062	3.00		Communications		005	2.00	Communications		005	3.00	
Communications		005	3.00		Transporting		006	2.00	Transporting		006	3.00	
Transporting		006	3.00		Utilities		004	2.00	Utilities		004	3.00	
Utilities		004	1.00						Use Tax Purchases		029	3.00	
									Use Tax From Inventory		030	3.00	

(A) "Additional Tax" means in addition to Restaurant Tax
 (B) "Additional Tax" means in addition to Hotel

(C)"Additional Tax" means in addition to Commercial Lease
 (F)These Cities/Towns tax food for home consumption

TPP = Tangible Personal Property
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TABLE 2	PROGRAM CITIES														<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>
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CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
ELOY	EL			PNL	FOUNTAIN HILLS (F)	FH			MAR	GILA BEND (F)	GI			MAR
Advertising		018	3.00		Advertising		018	2.60		Amusements		012	3.00	
Amusements		012	3.00		Amusements		012	2.60		Contracting-Prime		015	3.00	
Contracting- Prime		015	4.50		Contracting- Prime		015	2.60		Contracting- Speculative Builders		016	3.00	
Contracting- Speculative Builders		016	4.50		Contracting- Speculative Builders		016	2.60		Contracting- Owner-builder		037	3.00	
Contracting- Owner-builder		037	4.50		Contracting- Owner-builder		037	2.60		Feed at Wholesale		116	3.00	
Job Printing		010	3.00		Job Printing		010	2.60		Jet Fuel Sales (cents per gallon)		049	\$.03/gal	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.60		Job Printing		010	3.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.60		Manufactured Buildings		027	3.00	
Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00	
Publication		009	3.00		Publication		009	2.60		Severance -Metal Mining		019	0.10	
Hotels		044	3.00		Hotels		044	2.60		Publication		009	3.00	
Hotel/Motel (Additional Tax) ^(B)		144	4.00		Hotel/Motel (Additional Tax) ^(B)		144	4.00		Hotels		044	3.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	1.60		Hotel/Motel (Additional Tax) ^(B)		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.60		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Rental Occupancy		040	3.00		Commercial Lease (Additional Tax) ^(C)		313	1.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.60		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurants and Bars		011	6.00		Restaurants and Bars		011	2.60		Restaurants and Bars		011	3.00	
Retail Sales		017	3.00		Retail Sales		017	2.60		Retail Sales		017	3.00	
Retail Sales (Single item Portion over \$6,000)		337	1.50		Retail Sales Food for Home Consumption		062	2.60		Retail Sales Food for Home Consumption		062	3.00	
Communications		005	3.00		Communications		005	2.60		Communications		005	3.50	
Transporting		006	3.00		Transporting		006	2.60		Transporting		006	3.00	
Use Tax Purchases		029	3.00		Utilities		004	2.60		Utilities		004	3.00	
Use Tax From Inventory		030	3.00		Use Tax Purchases		029	2.60		Use Tax Purchases		029	1.50	
Use Tax Purchases (Single item portion over \$6,000)		339	1.50		Use Tax From Inventory		030	2.60		Use Tax From Inventory		030	1.50	
										Use Tax Purchases(Gross Receipts more 500,001K)		439	0.30	
										Use Tax From Inv (Gross Receipts more 500,001K)		440	0.30	

FLORENCE (F)	FL		PNL	FREDONIA (F)	FD		COC	GILBERT (F)	GB	MAR	
Advertising		018	2.00	Advertising		018	4.00	Advertising		018	1.50
Amusements		012	2.00	Amusements		012	4.00	Amusements		012	1.50
Contracting- Prime		015	4.00	Contracting- Prime		015	4.00	Contracting- Prime		015	1.50
Contracting- Speculative Builders		016	4.00	Contracting- Speculative Builders		016	4.00	Contracting- Speculative Builders		016	1.50
Contracting- Owner-builder		037	4.00	Contracting- Owner-builder		037	4.00	Contracting- Owner-builder		037	1.50
Job Printing		010	2.00	Job Printing		010	4.00	Feed at Wholesale		116	1.50
Manufactured Buildings		027	2.00	Manufactured Buildings		027	4.00	Job Printing		010	1.50
Timbering and Other Extraction		020	2.00	Timbering and Other Extraction		020	4.00	Manufactured Buildings		027	1.50
Severance -Metal Mining		019	0.10	Severance -Metal Mining		019	0.10	Timbering and Other Extraction		020	1.50
Publication		009	2.00	Publication		009	4.00	Severance -Metal Mining		019	0.10
Hotels		044	2.00	Hotels		044	4.00	Publication		009	1.50
Hotel/Motel (Additional Tax) ^(B)		144	2.00	Residential Rental, Leasing, & Licensing for Use		045	4.00	Hotels		044	1.50
Residential Rental, Leasing, & Licensing for Use		045	2.00	Commercial Rental, Leasing, & Licensing for Use		213	4.00	Hotel/Motel (Additional Tax) ^(B)		144	3.00
Commercial Rental, Leasing, & Licensing for Use		213	2.00	Rental, Leasing, & Licensing for Use of TPP		214	4.00	Residential Rental, Leasing, & Licensing for Use		045	1.50
Rental, Leasing, & Licensing for Use of TPP		214	2.00	Restaurants and Bars		011	4.00	Commercial Rental, Leasing, & Licensing for Use		213	1.50
Restaurants and Bars		011	2.00	Retail Sales		017	4.00	Rental Occupancy		040	1.50
Retail Sales		017	2.00	Retail Sales Food for Home Consumption		062	4.00	Rental, Leasing, & Licensing for Use of TPP		214	1.50
Retail Sales Food for Home Consumption		062	2.00	Communications		005	4.00	Restaurants and Bars		011	1.50
Communications		005	2.00	Transporting		006	4.00	Retail Sales		017	1.50
Transporting		006	2.00	Utilities		004	4.00	Retail Sales Food for Home Consumption		062	1.50
Utilities		004	2.00	Use Tax Purchases		029	4.00	Communications		005	1.50
Use Tax Purchases		029	3.00	Use Tax From Inventory		030	4.00	Transporting		006	1.50
Use Tax From Inventory		030	3.00					Utilities		004	1.50

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TABLE 2		PROGRAM CITIES										<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>				
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		
GLOBE (F)	GL			GLA	GUADALUPE (F)	GU			MAR	HOLBROOK (F)	HB			NAV		
Advertising		018	2.00		Advertising		018	4.00		Amusements		012	3.00			
Amusements		012	2.00		Amusements		012	5.00		Contracting- Prime		015	3.00			
Contracting- Prime		015	2.00		Contracting- Prime		015	4.00		Contracting- Speculative Builders		016	3.00			
Contracting- Speculative Builders		016	2.00		Contracting- Speculative Builders		016	4.00		Contracting- Owner-builder		037	3.00			
Contracting- Owner-builder		037	2.00		Contracting- Owner-builder		037	4.00		Job Printing		010	3.00			
Job Printing		010	2.00		Job Printing		010	4.00		Manufactured Buildings		027	3.00			
Manufactured Buildings		027	2.00		Manufactured Buildings		027	4.00		Timbering and Other Extraction		020	3.00			
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	4.00		Severance -Metal Mining		019	0.10			
Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10		Publication		009	3.00			
Publication		009	2.00		Publication		009	4.00		Hotels		044	3.00			
Hotels		044	2.00		Hotels		044	4.00		Hotel/Motel (Additional Tax) ^(B)		144	2.00			
Hotel/Motel (Additional Tax) ^(B)		144	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00			
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00			
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00			
Restaurants and Bars		011	2.00		Restaurants and Bars		011	5.00		Restaurants and Bars		011	3.00			
Retail Sales		017	2.00		Retail Sales		017	4.00		Retail Sales		017	3.00			
Retail Sales Food for Home Consumption		062	2.00		Retail Sales Food for Home Consumption		062	4.00		Retail Sales Food for Home Consumption		062	3.00			
Communications		005	2.00		Communications		005	4.00		Communications		005	3.00			
Transporting		006	2.00		Transporting		006	4.00		Transporting		006	3.00			
Utilities		004	2.00		Utilities		004	4.00		Utilities		004	3.00			
										Use Tax Purchases		029	3.00			
										Use Tax From Inventory		030	3.00			

NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.

GOODYEAR (F)	GY			MAR	HAYDEN (F)	HY			GLA	HUACHUCA CITY	HC			COH
Advertising		018	2.50		Advertising		018	3.00		Advertising		018	1.50	
Amusements		012	2.50		Amusements		012	3.00		Amusements		012	1.50	
Contracting- Prime		015	3.50		Contracting- Prime		015	3.00		Contracting- Prime		015	1.50	
Contracting- Speculative Builders		016	3.50		Contracting- Speculative Builders		016	3.00		Contracting- Speculative Builders		016	1.50	
Contracting- Owner-builder		037	3.50		Contracting- Owner-builder		037	3.00		Contracting- Owner-builder		037	1.50	
Jet Fuel Sales (cents per gallon)		049	.03/gal		Feed at Wholesale		116	3.00		Feed at Wholesale		116	1.50	
Job Printing		010	2.50		Job Printing		010	3.00		Job Printing		010	1.50	
Manufactured Buildings		027	2.50		Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.50	
Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	0.10		Timbering and Other Extraction		020	1.50	
Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10	
Publication		009	2.50		Publication		009	3.00		Publication		009	1.50	
Hotels		044	2.50		Hotels		044	3.00		Hotels		044	1.50	
Hotel/Motel (Additional Tax) ^(B)		144	2.50		Hotel/Motel (Additional Tax) ^(B)		144	2.00		Residential Rental, Leasing, & Licensing for Use		045	1.50	
Residential Rental, Leasing, & Licensing for Use		045	2.50		Residential Rental, Leasing, & Licensing for Use		045	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental Occupancy		040	1.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50	
Restaurants and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurants and Bars		011	1.50	
Retail Sales		017	2.50		Restaurants and Bars		011	3.00		Retail Sales		017	1.50	
Retail Sales (Single item over \$5,000)		717	1.20		Retail Sales		017	3.00		Communications		005	1.50	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales Food for Home Consumption		062	3.00		Transporting		006	1.50	
Communications		005	2.50		Communications		005	3.00		Utilities		004	1.50	
Transporting		006	2.50		Transporting		006	3.00						
Utilities		004	2.50		Utilities		004	3.00						
Jet Fuel Use Tax		051	.03/gal		Use Tax Purchases		029	3.00						
Use Tax Purchases		029	2.50		Use Tax From Inventory		030	3.00						
Use Tax Purchases (Single item over \$5,000)		729	1.20											
Use Tax From Inventory		030	2.50											

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CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY			
JEROME				JO	YAV	KINGMAN				KM	MOH	LITCHFIELD PARK (F)				LP	MAR
Advertising		018	3.50		Advertising			018	2.50		Advertising		018	2.80			
Amusements		012	3.50		Amusements			012	2.50		Amusements		012	2.80			
Contracting- Prime		015	3.00		Contracting- Prime			015	2.50		Contracting- Prime		015	4.80			
Contracting- Speculative Builders		016	3.00		Contracting- Speculative Builders			016	2.50		Contracting- Speculative Builders		016	4.80			
Contracting- Owner-builder		037	3.00		Contracting- Owner-builder			037	2.50		Contracting- Owner-builder		037	4.80			
Job Printing		010	3.50		Job Printing			010	2.50		Job Printing		010	2.80			
Manufactured Buildings		027	3.50		Manufactured Buildings			027	2.50		Manufactured Buildings		027	2.80			
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction			020	2.50		Timbering and Other Extraction		020	2.80			
Severance -Metal Mining		019	0.10		Severance -Metal Mining			019	0.10		Severance -Metal Mining		019	0.10			
Publication		009	3.50		Publication			009	2.50		Publication		009	2.80			
Hotels		044	3.50		Hotels			044	2.50		Hotels		044	2.80			
Residential Rental, Leasing, & Licensing for Use		045	3.50		Hotel/Motel (Additional Tax) ^(B)			144	4.00		Hotel/Motel (Additional Tax) ^(B)		144	1.00			
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Residential Rental, Leasing, & Licensing for Use			045	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.80			
Restaurants and Bars		011	3.50		Commercial Rental, Leasing, & Licensing for Use			213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.80			
Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP			214	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.80			
Communications		005	3.50		Restaurants and Bars			011	2.50		Restaurants and Bars		011	2.80			
Transporting		006	3.50		Restaurants and Bars (Additional Tax) ^(A)			111	1.00		Retail Sales		017	2.80			
Utilities		004	3.50		Retail Sales			017	2.50		Retail Sales Food for Home Consumption		062	2.80			
					Communications			005	2.50		Communications		005	2.80			
					Transporting			006	2.50		Transporting		006	2.80			
					Utilities			004	2.50		Utilities		004	2.80			
					Use Tax Purchases			029	2.50		Use Tax Purchases		029	2.80			
					Use Tax From Inventory			030	2.50		Use Tax From Inventory		030	2.80			

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY			
KEARNY (F)				KN	PNL	LAKE HAVASU CITY				LH	MOH	MAMMOTH				MH	PNL
Advertising		018	3.00		Amusements			012	2.00		Advertising		018	2.00			
Amusements		012	3.00		Contracting- Prime			015	2.00		Amusements		012	2.00			
Contracting- Prime		015	4.00		Contracting- Speculative Builders			016	2.00		Contracting- Prime		015	2.00			
Contracting- Speculative Builders		016	4.00		Contracting- Owner-builder			037	2.00		Contracting- Speculative Builders		016	2.00			
Contracting- Owner-builder		037	4.00		Jet Fuel Sales (cents per gallon)			049	\$.03/g		Contracting- Owner-builder		037	2.00			
Job Printing		010	3.00		Job Printing			010	2.00		Job Printing		010	2.00			
Manufactured Buildings		027	3.00		Manufactured Buildings			027	2.00		Manufactured Buildings		027	2.00			
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction			020	2.00		Timbering and Other Extraction		020	2.00			
Severance -Metal Mining		019	0.10		Severance -Metal Mining			019	0.10		Severance -Metal Mining		019	0.10			
Publication		009	3.00		Publication			009	2.00		Publication		009	2.00			
Hotels		044	3.00		Hotels			044	2.00		Hotels		044	2.00			
Hotel/Motel (Additional Tax) ^(B)		144	3.00		Hotel/Motel (Additional Tax) ^(B)			144	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00			
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Rental, Leasing, & Licensing for Use of TPP			214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00			
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental Occupancy			040	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00			
Restaurants and Bars		011	3.00		Restaurants and Bars			011	2.00		Restaurants and Bars		011	2.00			
Retail Sales		017	3.00		Restaurants and Bars (Additional Tax) ^(A)			111	1.00		Retail Sales		017	2.00			
Retail Sales Food for Home Consumption		062	3.00		Retail Sales			017	2.00		Communications		005	2.00			
Communications		005	3.00		Communications			005	2.00		Transporting		006	2.00			
Transporting		006	3.00		Transporting			006	2.00		Utilities		004	2.00			
Utilities		004	3.00		Utilities			004	2.00		Use Tax Purchases		029	2.00			
					Jet Fuel Use Tax			051	\$.03/g		Use Tax From Inventory		030	2.00			
					Use Tax Purchases			029	2.00								
					Use Tax From Inventory			030	2.00								

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TABLE 2 **PROGRAM CITIES** *All tax rates are expressed as percentages (%) unless otherwise noted.*

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
MARANA	MA			PMA/PNL	MIAMI (F)	MM			GLA	PAGE (F)	PG			COC
Amusements		012	2.00		Advertising		018	2.50		Advertising		018	3.00	
Contracting- Prime		015	4.00		Amusements		012	2.50		Amusements		012	3.00	
Contracting- Speculative Builders		016	4.00		Contracting- Prime		015	2.50		Contracting- Prime		015	3.00	
Contracting- Owner-builder		037	4.00		Contracting- Speculative Builders		016	2.50		Contracting- Speculative Builders		016	3.00	
Job Printing		010	2.00		Contracting- Owner-builder		037	2.50		Contracting- Owner-builder		037	3.00	
Manufactured Buildings		027	2.00		Job Printing		010	2.50		Job Printing		010	3.00	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	2.50		Manufactured Buildings		027	3.00	
Severance -Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	3.00	
Publication		009	2.00		Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10	
Hotels		044	2.00		Publication		009	2.50		Publication		009	3.00	
Hotel/Motel (Additional Tax) ^(B)		144	6.00		Hotels		044	2.50		Hotels		044	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.50		Hotel/Motel (Additional Tax) ^(B)		144	4.263	
Rental Occupancy		040	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Restaurants and Bars		011	2.00		Restaurants and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Retail Sales		017	2.00		Retail Sales		017	2.50		Restaurants and Bars		011	4.00	
Communications		005	4.00		Retail Sales Food for Home Consumption		062	2.50		Retail Sales		017	3.00	
Transporting		006	2.00		Communications		005	2.50		Retail Sales (Single item Portion over \$3,000)		387	2.00	
Utilities		004	4.00		Transporting		006	2.50		Retail Sales Food for Home Consumption		062	3.00	
Use Tax Purchases		029	2.00		Utilities		004	2.50		Communications		005	3.00	
Use Tax From Inventory		030	2.00							Transporting		006	3.00	
										Utilities		004	3.00	
										Use Tax Purchases		029	3.00	
										Use Tax Purch (Single Item Portion over \$3,000)		389	2.00	
										Use Tax From Inventory		030	3.00	
MARICOPA (F)	MP			PNL	ORO VALLEY	OR			PMA	PARADISE VALLEY (F)	PV			MAR
Advertising		018	2.00		Advertising		018	2.00		Advertising		018	2.50	
Amusements		012	2.00		Amusements		012	2.00		Amusements		012	2.50	
Contracting- Prime		015	3.50		Contracting- Prime		015	4.00		Contracting- Prime		015	2.50	
Contracting- Speculative Builders		016	3.50		Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders		016	2.50	
Contracting- Owner-builder		037	3.50		Contracting- Owner-builder		037	4.00		Contracting- Owner-builder		037	2.50	
Job Printing		010	2.00		Job Printing		010	2.00		Job Printing		010	2.50	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.50	
Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.00		Publication		009	2.50	
Hotels		044	2.00		Hotels		044	2.00		Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^(B)		144	2.00		Hotel/Motel (Additional Tax) ^(B)		144	6.00		Hotel/Motel (Additional Tax) ^(B)		144	3.40	
Residential Rental, Leasing, & Licensing for Use		045	2.00		Rental Occupancy		040	2.00		Residential Rental, Leasing, & Licensing for Use		045	1.65	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.65	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Restaurants and Bars		011	2.00		Commercial Lease (Additional Tax) ^(C)		313	0.85	
Restaurants and Bars		011	2.00		Retail Sales		017	2.00		Rental Occupancy		040	1.65	
Retail Sales		017	2.00		Transporting		006	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Retail Sales Food for Home Consumption		062	2.00		Utilities		004	4.00		Restaurants and Bars		011	2.50	
Communications		005	2.00							Retail Sales		017	2.50	
Transporting		006	2.00							Retail Sales Food for Home Consumption		062	2.50	
Utilities		004	2.00							Communications		005	2.50	
Use Tax Purchases		029	2.00							Transporting		006	2.50	
Use Tax From Inventory		030	2.00							Utilities		004	2.50	
										Use Tax Purchases		029	2.50	
										Use Tax From Inventory		030	2.50	

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CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PARKER	PK			LAP	PAYSON (F)	PS			GLA	PINETOP-LAKESIDE (F)	PP			NAV
Advertising		018	2.00		Advertising		018	2.12		Advertising		018	2.50	
Amusements		012	2.00		Amusements		012	2.12		Amusements		012	2.50	
Contracting- Prime		015	2.00		Contracting- Prime		015	2.12		Contracting- Prime		015	2.50	
Contracting- Speculative Builders		016	2.00		Contracting- Speculative Builders		016	2.12		Contracting- Speculative Builders		016	2.50	
Contracting- Owner-builder		037	2.00		Contracting- Owner-builder		037	2.12		Contracting- Owner-builder		037	2.50	
Job Printing		010	2.00		Job Printing		010	2.12		Job Printing		010	2.50	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.12		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.12		Timbering and Other Extraction		020	2.50	
Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.12		Publication		009	2.50	
Hotels		044	2.00		Hotels		044	2.12		Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^(B)		144	4.00		Hotel/Motel (Additional Tax) ^(B)		144	5.00		Hotel/Motel (Additional Tax) ^(B)		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.12		Residential Rental, Leasing, & Licensing for Use		045	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental Occupancy		040	2.12		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Restaurants and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.12		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Retail Sales		017	2.00		Restaurants and Bars		011	2.12		Restaurants and Bars		011	2.50	
Retail Sales (Single item over \$2,500)		197	1.00		Retail Sales		017	2.12		Restaurants and Bars (Additional Tax) ^(A)		111	2.00	
Communications		005	2.00		Retail Sales Food for Home Consumption		062	2.12		Retail Sales		017	2.50	
Transporting		006	2.00		Communications		005	2.12		Retail Sales (Single item portion over \$5,000)		357	1.50	
Utilities		004	3.00		Transporting		006	2.12		Retail Sales Food for Home Consumption		062	2.50	
					Utilities		004	2.12		Communications		005	2.50	
										Transporting		006	2.50	
										Utilities		004	2.50	

PATAGONIA (F)				PA	STC	PIMA (F)				PM	GRA	PRESCOTT VALLEY (F)				PL	YAV
Advertising		018	3.00		Advertising		018	2.00		Advertising		018	2.33				
Amusements		012	3.00		Amusements		012	2.00		Amusements		012	2.33				
Contracting- Prime		015	3.00		Contracting- Prime		015	3.00		Contracting- Prime		015	2.33				
Contracting- Speculative Builders		016	3.00		Contracting- Speculative Builders		016	3.00		Contracting- Speculative Builders		016	2.33				
Contracting- Owner-builder		037	3.00		Contracting- Owner-builder		037	3.00		Contracting- Owner-builder		037	2.33				
Feed at Wholesale		116	3.00		Job Printing		010	2.00		Job Printing		010	2.33				
Job Printing		010	3.00		Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.33				
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.33				
Timbering and Other Extraction		020	3.00		Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10				
Severance -Metal Mining		019	0.10		Publication		009	2.00		Publication		009	2.33				
Publication		009	3.00		Hotels		044	2.00		Hotels		044	2.33				
Hotels		044	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.00		Hotel/Motel (Additional Tax) ^(B)		144	2.33				
Hotel/Motel (Additional Tax) ^(B)		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.33				
Residential Rental, Leasing, & Licensing for Use		045	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Restaurants and Bars		011	2.33				
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Restaurants and Bars		011	2.00		Retail Sales		017	2.33				
Rental Occupancy		040	3.00		Retail Sales		017	2.00		Retail Sales Food for Home Consumption		062	2.33				
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales Food for Home Consumption		062	2.00		Communications		005	2.33				
Restaurants and Bars		011	3.00		Communications		005	2.00		Transporting		006	2.33				
Retail Sales		017	3.00		Transporting		006	2.00		Utilities		004	2.33				
Retail Sales Food for Home Consumption		062	2.50		Utilities		004	2.00		Wastewater Utility Services		485	2.33				
Communications		005	3.00							Use Tax Purchases		029	2.33				
Transporting		006	3.00							Use Tax From Inventory		030	2.33				
Utilities		004	3.00														

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CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
QUARTZSITE	QZ			LAP	QUEEN CREEK SPECIAL DISTRICT (F)	QD			MAR/PNL	SAHUARITA	SA			PMA
Amusements		012	2.50		Amusements		012	2.50		Amusements		012	2.00	
Contracting- Prime		015	3.50		Job Printing		010	2.50		Contracting- Prime		015	4.00	
Contracting- Speculative Builders		016	3.50		Publication		009	2.50		Contracting- Speculative Builders		016	4.00	
Contracting- Owner-builder		037	3.50		Hotels		044	2.50		Contracting- Owner-builder		037	4.00	
Job Printing		010	2.50		Restaurants and Bars		011	2.50		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Retail Sales		017	2.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.50		Retail Sales Food for Home Consumption		062	2.50		Timbering and Other Extraction		020	2.00	
Severance -Metal Mining		019	0.10		Communications		005	2.50		Severance -Metal Mining		019	0.10	
Publication		009	2.50		Transporting		006	2.50		Publication		009	2.00	
Extended Stay		244	5.50		Utilities		004	2.50		Hotels		044	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Use Tax Purchases		029	2.50		Hotel/Motel (Additional Tax) ^(B)		144	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Use Tax From Inventory		030	2.50		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Restaurants and Bars		011	3.00		<i>Call 480-358-3000 to find out if this rate applies to your business activities in Queen Creek.</i>					Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Retail Sales		017	2.50							Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales (Single item portion over \$10,000)		367	1.00							Restaurants and Bars		011	2.00	
Communications		005	2.50							Retail Sales		017	2.00	
Transporting		006	2.50							Communications		005	2.00	
Utilities		004	2.50							Transporting		006	2.00	
Use Tax Purchases		029	2.50							Utilities		004	2.00	
Use Tax Purchases (Single item portion over \$10,000)		369	1.00											
Use Tax From Inventory		030	2.50											

QUEEN CREEK (F)	QC			MAR/PNL	SAFFORD (F)	SF		GRA	ST JOHN'S (F)	SJ			APA
Advertising		018	2.25		Advertising		018	2.50	Advertising		018	3.00	
Amusements		012	2.25		Amusements		012	2.50	Amusements		012	3.00	
Contracting- Prime		015	4.25		Contracting- Prime		015	2.50	Contracting- Prime		015	3.00	
Contracting- Speculative Builders		016	4.25		Contracting- Speculative Builders		016	2.50	Contracting- Speculative Builders		016	3.00	
Contracting- Owner-builder		037	4.25		Contracting- Owner-builder		037	2.50	Contracting- Owner-builder		037	3.00	
Job Printing		010	2.25		Feed at Wholesale		116	2.50	Job Printing		010	3.00	
Manufactured Buildings		027	2.25		Job Printing		010	2.50	Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	2.25		Manufactured Buildings		027	2.50	Timbering and Other Extraction		020	3.00	
Severance -Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50	Severance -Metal Mining		019	0.10	
Publication		009	2.25		Severance -Metal Mining		019	0.10	Publication		009	3.00	
Hotels		044	2.25		Publication		009	2.50	Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^(B)		144	3.00		Hotels		044	2.50	Hotel/Motel (Additional Tax) ^(B)		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.25		Hotel/Motel (Additional Tax) ^(B)		144	5.00	Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.25		Commercial Rental, Leasing, & Licensing for Use		213	2.50	Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.25		Rental Occupancy		040	2.50	Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurants and Bars		011	2.25		Rental, Leasing, & Licensing for Use of TPP		214	2.50	Restaurants and Bars		011	3.00	
Retail Sales		017	2.25		Restaurants and Bars		011	2.50	Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	2.25		Retail Sales		017	2.50	Retail Sales Food for Home Consumption		062	3.00	
Communications		005	2.25		Retail Sales (Single item over \$5,000)		717	1.00	Communications		005	3.00	
Transporting		006	2.25		Retail Sales Food for Home Consumption		062	2.50	Transporting		006	3.00	
Utilities		004	2.25		Communications		005	2.50	Utilities		004	3.00	
Use Tax Purchases		029	2.25		Transporting		006	2.50	Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	2.25		Utilities		004	2.50	Use Tax From Inventory		030	3.00	
					Use Tax Purchases		029	2.50					
					Use Tax Purchases (Single item over \$5,000)		729	1.00					
					Use Tax From Inventory		030	2.50					

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CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SAN LUIS (F)	SU			YMA	SIERRA VISTA (F)	SR			COH	SOMERTON (F)	SO			YMA
Advertising		018	4.00		Advertising		018	1.75		Advertising		018	3.30	
Amusements		012	4.00		Amusements		012	1.75		Amusements		012	3.30	
Contracting- Prime		015	4.00		Contracting- Prime		015	2.45		Contracting- Prime		015	3.30	
Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders		016	2.45		Contracting- Speculative Builders		016	3.30	
Contracting- Owner-builder		037	4.00		Contracting- Owner-builder		037	2.45		Contracting- Owner-builder		037	3.30	
Job Printing		010	4.00		Feed at Wholesale		116	1.75		Job Printing		010	3.30	
Manufactured Buildings		027	4.00		Jet Fuel Sales (cents per gallon)		049	\$.02/gal		Manufactured Buildings		027	3.30	
Timbering and Other Extraction		020	4.00		Job Printing		010	1.75		Timbering and Other Extraction		020	3.30	
Severance -Metal Mining		019	0.10		Manufactured Buildings		027	1.75		Severance -Metal Mining		019	0.10	
Publication		009	4.00		Timbering and Other Extraction		020	1.75		Publication		009	3.30	
Hotels		044	4.00		Severance -Metal Mining		019	0.10		Hotels		044	3.30	
Residential Rental, Leasing, & Licensing for Use		045	4.00		Publication		009	1.75		Hotel/Motel (Additional Tax) ^(B)		144	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	4.00		Extended Stay		244	5.50		Residential Rental, Leasing, & Licensing for Use		045	3.30	
Rental, Leasing, & Licensing for Use of TPP		214	4.00		Residential Rental, Leasing, & Licensing for Use		045	1.00		Commercial Rental, Leasing, & Licensing for Use		213	3.30	
Restaurants and Bars		011	4.00		Commercial Rental, Leasing, & Licensing for Use		213	1.00		Rental, Leasing, & Licensing for Use of TPP		214	3.30	
Retail Sales		017	4.00		Rental, Leasing, & Licensing for Use of TPP		214	1.75		Restaurants and Bars		011	3.30	
Retail Sales Food for Home Consumption		062	4.00		Restaurants and Bars		011	2.60		Retail Sales		017	3.30	
Communications		005	4.00		Retail Sales		017	1.75		Retail Sales Food for Home Consumption		062	3.30	
Transporting		006	4.00		Retail Sales Food for Home Consumption		062	1.75		Communications		005	3.30	
Utilities		004	4.00		Communications		005	2.00		Transporting		006	3.30	
Use Tax Purchases		029	4.00		Transporting		006	1.75		Utilities		004	3.30	
Use Tax From Inventory		030	4.00		Utilities		004	2.00		Use Tax Purchases		029	2.50	
					Jet Fuel Use Tax		051	\$.02/gal		Use Tax From Inventory		030	2.50	
					Use Tax Purchases		029	1.75						
					Use Tax From Inventory		030	1.75						

SHOW LOW (F)	SL			NAV	SNOWFLAKE (F)	SN			NAV	SOUTH TUCSON (F)	ST			PMA
Advertising		018	2.00		Advertising		018	2.00		Advertising		018	4.50	
Amusements		012	2.00		Amusements		012	2.00		Amusement		012	4.50	
Contracting- Prime		015	2.00		Contracting- Prime		015	2.00		Contracting - Prime		015	4.50	
Contracting- Speculative Builders		016	2.00		Contracting- Speculative Builders		016	2.00		Contracting - Speculative Builders		016	4.50	
Contracting- Owner-builder		037	2.00		Contracting- Owner-builder		037	2.00		Contracting-Owner Builder		037	4.50	
Job Printing		010	2.00		Job Printing		010	2.00		Job Printing		010	4.50	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.00		Manufactured Buildings		027	4.50	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.50	
Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.00		Publication		009	4.50	
Hotels		044	2.00		Hotels		044	2.00		Hotels		044	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Hotel/Motel (Additional Tax) ^(B)		144	4.00		Hotel/Motel (Additional Tax) ^(B)		144	1.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.50	
Restaurants and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Retail Sales		017	2.00		Restaurants and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP		214	4.50	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	2.00		Restaurants and Bars		011	5.50	
Communications		005	2.00		Retail Sales Food for Home Consumption		062	2.00		Retail		017	4.50	
Transporting		006	2.00		Communications		005	2.00		Retail Sales Food for Home Consumption		062	1.50	
Utilities		004	2.00		Transporting		006	2.00		Communications		005	4.50	
					Utilities		004	2.00		Transporting		006	4.50	
										Utilities		004	4.50	

(A) "Additional Tax" means in addition to Restaurant Tax
 (B) "Additional Tax" means in addition to Hotel

(C)"Additional Tax" means in addition to Commercial Lease
 (F)These Cities/Towns tax food for home consumption

TPP = Tangible Personal Property
 For more information, go to: <http://modelcitytaxcode.az.gov/changes/changes.html>

TABLE 2				PROGRAM CITIES											<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>			
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY				
SPRINGERVILLE (F)				SV	APA	SUPERIOR				SI	PNL	TAYLOR (F)				TL	NAV	
Advertising		018	3.00		Advertising			4.00		Advertising			018	2.00				
Amusement		012	3.00		Amusement		012	4.00		Amusement			012	2.00				
Contracting- Prime		015	3.00		Contracting- Prime		015	4.00		Contracting- Prime			015	2.00				
Contracting- Speculative Builders		016	3.00		Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders			016	2.00				
Contracting- Owner-builder		037	3.00		Contracting- Owner-builder		037	4.00		Contracting- Owner-builder			037	2.00				
Job Printing		010	3.00		Job Printing		010	4.00		Job Printing			010	2.00				
Manufactured Buildings		027	3.00		Manufactured Buildings		027	4.00		Manufactured Buildings			027	2.00				
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	4.00		Timbering and Other Extraction			020	2.00				
Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10		Severance -Metal Mining			019	0.10				
Publication		009	3.00		Publication		009	4.00		Publication			009	2.00				
Hotels		044	3.00		Hotels		044	4.00		Hotels			044	2.00				
Hotel/Motel (Additional Tax) ^(B)		144	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.00		Hotel/Motel (Additional Tax) ^(B)			144	2.00				
Residential Rental, Leasing, & Licensing for Use		045	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Residential Rental, Leasing, & Licensing for Use			045	2.00				
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Commercial Rental, Leasing, & Licensing for Use			213	2.00				
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurants and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP			214	2.00				
Restaurants and Bars		011	3.00		Retail Sales		017	4.00		Restaurants and Bars			011	2.00				
Retail Sales		017	3.00		Retail Sales (Single item Portion over \$500)		407	1.00		Retail Sales			017	2.00				
Retail Sales (Single item Portion over \$1,000)		397	2.00		Communications		005	4.00		Retail Sales Food for Home Consumption			062	2.00				
Retail Sales Food for Home Consumption		062	3.00		Transporting		006	4.00		Transporting			006	2.00				
Communications		005	3.00		Utilities		004	4.00		Utilities			004	2.00				
Transporting		006	3.00							Communications			005	2.00				
Utilities		004	3.00															
STAR VALLEY (F)				SY	GLA	SURPRISE				SP	MAR	THATCHER (F)				TC	GRA	
Advertising		018	2.00		Advertising			2.20		Advertising			018	2.50				
Amusement		012	2.00		Amusement		012	2.20		Contracting- Prime			015	3.50				
Contracting- Prime		015	2.00		Contracting- Prime		015	3.70		Contracting- Speculative Builders			016	3.50				
Contracting- Speculative Builders		016	2.00		Contracting- Speculative Builders		016	3.70		Contracting- Owner-builder			037	3.50				
Contracting- Owner-builder		037	2.00		Contracting- Owner-builder		037	3.70		Job Printing			010	2.50				
Job Printing		010	2.00		Feed at Wholesale		116	2.20		Manufactured Buildings			027	2.50				
Manufactured Buildings		027	2.00		Job Printing		010	2.20		Timbering and Other Extraction			020	2.50				
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	2.20		Severance -Metal Mining			019	0.10				
Severance -Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Publication			009	2.50				
Publication		009	2.00		Severance -Metal Mining		019	0.10		Hotels			044	2.50				
Hotels		044	2.00		Publication		009	2.20		Hotel/Motel (Additional Tax) ^(B)			144	3.00				
Residential Rental, Leasing, & Licensing for Use		045	2.00		Hotels		044	2.20		Residential Rental, Leasing, & Licensing for Use			045	2.00				
Commercial Rental, Leasing, & Licensing for		213	2.00		Hotel/Motel (Additional Tax) ^(B)		144	2.52		Commercial Rental, Leasing, & Licensing for Use			213	2.00				
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.20		Rental, Leasing, & Licensing for Use of TPP			214	2.50				
Restaurants and Bars		011	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.20		Restaurants and Bars			011	2.50				
Retail Sales		017	2.00		Rental Occupancy		040	2.20		Retail Sales			017	2.50				
Retail Sales Food for Home Consumption		062	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.20		Retail Sales (Single item over \$5,000)			717	1.00				
Communications		005	2.00		Restaurants and Bars		011	3.20		Retail Sales Food for Home Consumption			062	2.50				
Transporting		006	2.00		Retail Sales		017	2.20		Communications			005	2.50				
Utilities		004	2.00		Communications		005	2.20		Transporting			006	2.50				
					Transporting		006	2.20		Utilities			004	2.50				
					Utilities		004	2.20		Use Tax Purchases			029	2.50				
					Use Tax Purchases		029	2.20		Use Tax From Inventory			030	2.50				
					Use Tax From Inventory		030	2.20										

(A) "Additional Tax" means in addition to Restaurant Tax
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TPP = Tangible Personal Property
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TABLE 2		PROGRAM CITIES												
<i>All tax rates are expressed as percentages (%) unless otherwise noted.</i>														
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TOLLESON (F)					TUSAYAN					WICKENBURG (F)				
TN					TY					COC				
MAR					COC					WB				
MAR					COC					MAR/YAV				
Amusement		012	2.50		Advertising		018	2.00		Advertising		018	2.20	
Contracting-Prime		015	2.50		Amusement		012	2.00		Amusement		012	2.20	
Contracting- Speculative Builders		016	2.50		Contracting- Prime		015	2.00		Contracting- Prime		015	2.20	
Contracting- Owner-builder		037	2.50		Contracting- Speculative Builders		016	2.00		Contracting- Speculative Builders		016	2.20	
Job Printing		010	2.50		Contracting- Owner-builder		037	2.00		Contracting- Owner-builder		037	2.20	
Manufactured Buildings		027	2.50		Job Printing		010	2.00		Feed at Wholesale		116	2.20	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.00		Job Printing		010	2.20	
Severance -Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	2.20	
Publication		009	2.50		Severance -Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20	
Hotels		044	2.50		Publication		009	2.00		Severance-Metal Mining		019	0.10	
Hotel/Motel (Additional Tax) ^(B)		144	2.00		Hotels		044	2.00		Publication		009	2.20	
Residential Rental, Leasing, & Licensing for Use		045	2.50		Hotel/Motel (Additional Tax) ^(B)		144	2.00		Hotels		044	2.20	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Hotel/Motel (Additional Tax) ^(B)		144	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Residential Rental, Leasing, & Licensing for Use		045	1.70	
Restaurants and Bars		011	2.50		Restaurants and Bars		011	4.00		Commercial Rental, Leasing, & Licensing for Use		213	1.70	
Retail Sales		017	2.50		Retail Sales		017	2.00		Rental Occupancy		040	1.70	
Retail Sales (Single item portion over \$5,000)		357	2.00		Communications		005	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.20	
Retail Sales Food for Home Consumption		062	2.50		Transporting		006	2.00		Restaurants and Bars		011	2.20	
Communications		005	2.50		Utilities		004	2.00		Retail Sales		017	2.20	
Transporting		006	2.50							Retail Sales (Single item over \$5,000)		717	1.69	
Utilities		004	2.50							Retail Sales Food for Home Consumption		062	2.20	
										Communications		005	3.00	
										Transporting		006	2.20	
										Utilities		004	2.20	
TOMBSTONE					WELLTON (F)					WILLCOX				
TS					WT					YMA				
COH					YMA					WC				
COH					YMA					COH				
Advertising		018	3.50		Advertising		018	2.50		Advertising		018	3.00	
Amusement		012	3.50		Amusement		012	2.50		Amusement		012	3.00	
Contracting- Prime		015	3.50		Contracting- Prime		015	2.50		Contracting- Prime		015	3.00	
Contracting- Speculative Builders		016	3.50		Contracting- Speculative Builders		016	2.50		Contracting- Speculative Builders		016	3.00	
Contracting- Owner-builder		037	3.50		Contracting- Owner-builder		037	2.50		Contracting- Owner-builder		037	3.00	
Job Printing		010	3.50		Job Printing		010	2.50		Job Printing		010	3.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.50		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	3.00	
Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	2.50		Publication		009	3.00	
Hotels		044	3.50		Hotels		044	2.50		Hotels		044	7.00	
Hotel/Motel (Additional Tax) ^(B)		144	4.00		Hotel/Motel (Additional Tax) ^(B)		144	2.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.50		Residential Rental, Leasing, & Licensing for Use		045	2.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Restaurants and Bars		011	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Retail Sales		017	3.00	
Restaurants and Bars		011	3.50		Restaurants and Bars		011	2.50		Retail Sales (Single item over \$1,250)		417	2.00	
Retail Sales		017	3.50		Retail Sales		017	2.50		Communications		005	3.00	
Communications		005	3.50		Retail Sales Food for Home Consumption		062	2.50		Transporting		006	3.00	
Transporting		006	3.50		Communications		005	2.50		Utilities		004	3.00	
Utilities		004	3.50		Transporting		006	2.50						
					Utilities		004	2.50						

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CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY																																																																																																																																																																																																																																																
WILLIAMS				WL					COC	WINSLOW (F)				WS	NAV	YUMA (F)				YM	YMA																																																																																																																																																																																																																																									
Advertising		018	3.50		Advertising		018	3.00		Advertising			018	1.70		Amusement		012	3.50		Amusement		012	1.70		Contracting- Prime		015	3.50		Contracting- Prime		015	1.70		Contracting- Speculative Builders		016	3.50		Contracting- Speculative Builders		016	1.70		Contracting- Owner-builder		037	3.50		Contracting- Owner-builder		037	1.70		Job Printing		010	3.50		Jet Fuel Sales (cents per gallon)		049	\$.03/gal		Job Printing		010	1.70		Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	1.70		Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10		Publication		009	3.50		Publication		009	3.00		Hotels		044	4.50		Hotels		044	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	1.70		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Hotel/Motel (Additional Tax) ^(B)		144	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.70		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.70		Restaurants and Bars		011	4.50		Rental Occupancy		040	3.00		Restaurants and Bars		011	1.70		Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales		017	1.70		Communications		005	3.50		Restaurants and Bars		011	3.00		Retail Sales Food for Home Consumption		062	1.70		Transporting		006	3.50		Restaurants and Bars (Additional Tax) ^(A)		111	2.00		Communications		005	1.70		Utilities		004	3.50		Retail Sales		017	3.00		Transporting		006	1.70		Retail Sales Food for Home Consumption		062	3.00		Utilities		004	1.70		Communications		005	3.00		NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.			
WINKELMAN (F)				WM	GLA/PNL				YOUNGTOWN (F)				YT	MAR																																																																																																																																																																																																																																																
Advertising		018	3.50		Advertising		018	3.00		Advertising		018	3.00		Amusement		012	3.50		Amusement		012	3.00		Contracting- Prime		015	3.50		Contracting- Prime		015	3.00		Contracting- Speculative Builders		016	3.50		Contracting- Speculative Builders		016	3.00		Contracting- Owner-builder		037	3.50		Contracting- Owner-builder		037	3.00		Job Printing		010	3.50		Job Printing		010	3.00		Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Severance -Metal Mining		019	0.10		Severance -Metal Mining		019	0.10		Publication		009	3.50		Publication		009	3.00		Hotels		044	3.50		Hotels		044	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.50		Hotel/Motel (Additional Tax) ^(B)		144	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.50		Residential Rental, Leasing, & Licensing for Use		045	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Restaurants and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurants and Bars		011	3.00		Retail Sales		017	3.50		Restaurants and Bars		011	3.00		Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	3.50		Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.50		Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.00		Transporting		006	3.50		Transporting		006	3.00		Utilities		004	3.50		Transporting		006	3.00		Utilities		004	3.00		Use Tax Purchases		029	3.00		Use Tax From Inventory		030	2.20		Use Tax From Inventory		030	2.20											

◆◆◆ See page 15 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. ◆◆◆

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TABLE 3	NON-PROGRAM CITIES INFORMATION
Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
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
Tempe.....	(480) 350-2955
Tucson.....	(520) 791-4566

Bullhead City, Somerton and Willcox are Program Cities as of 1/1/2015

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