

Click [here](#) for Region Codes for those businesses that operate on Indian Reservations

Business Class Codes	Taxable Activities	State & County Rate	Accounting Credit Rate (State Tax Only)	Program Cities in Yavapai County	Region Code/ Business class	City Rate	Non-Program Cities in Yavapai County	Non-Program Cities Phone Numbers
				(F) notes cities that tax food sales			PRESCOTT	928.777.1268
002	Mining - Non Metal	3.593%	0.031%				SEDONA-Also in Coconino County	928.204.7205
				CAMP VERDE				
004	Utilities	7.35%	0.066%					
	<i>Effective 6/01/2013</i>	<i>6.35%</i>	<i>0.056%</i>	Privilege Tax	CE000	2.0%		
005	Communications	7.35%	0.066%					
	<i>Effective 6/01/2013</i>	<i>6.35%</i>	<i>0.056%</i>	Use Tax	CE002	2.0%		
006	Transporting	7.35%	0.066%					
	<i>Effective 6/01/2013</i>	<i>6.35%</i>	<i>0.056%</i>	EFFECTIVE 8/1/2012				
007	Private (Rail) Car	7.35%	0.066%	Privilege Tax	CE000	3.0%		
	<i>Effective 6/01/2013</i>	<i>6.35%</i>	<i>0.056%</i>					
008	Pipeline	7.35%	0.066%	Hotel/Motel (Additional Tax)	CE003	3.0%		
	<i>Effective 6/01/2013</i>	<i>6.35%</i>	<i>0.056%</i>					
009	Publication	7.35%	0.066%	Hotel/Motel	CE004	1.0%		
	<i>Effective 6/01/2013</i>	<i>6.35%</i>	<i>0.056%</i>	EFFECTIVE 8/1/2012				
010	Job Printing	7.35%	0.066%	Hotel/Motel	CE004	3.0%		
	<i>Effective 6/01/2013</i>	<i>6.35%</i>	<i>0.056%</i>					
011	Restaurants & Bars	7.35%	0.066%	Construction Contracting	CE005	3%		
	<i>Effective 6/01/2013</i>	<i>6.35%</i>	<i>0.056%</i>	EFFECTIVE 8/1/2012				
012	Amusement	7.35%	0.066%					
	<i>Effective 6/01/2013</i>	<i>6.35%</i>	<i>0.056%</i>	Privilege Contracts (pre Aug-2012)	CE007	2.0%		
013	Commercial Lease	0.0%	0.0%	Construction Contract (pre Jul-2004)	CE008	2.0%		
				Privilege Contracts (pre Mar-2000)	CE009	4.0%		
014	Personal Property Rental	7.35%	0.066%	** Camp Verde eliminates all pre-existing tax rates 9/1/2014				
	<i>Effective 6/01/2013</i>	<i>6.35%</i>	<i>0.056%</i>					
015	Contracting - Prime (a)	7.35%	0.066%	EFFECTIVE 8/1/2012				
	<i>Effective 6/01/2013</i>	<i>6.35%</i>	<i>0.056%</i>	Rental of Real property	CE013	2.0%		
017	Retail	7.35%	0.066%					
	<i>Effective 6/01/2013</i>	<i>6.35%</i>	<i>0.056%</i>	CHINO VALLEY (F)				
019	Severance - Metalliferous Mining	2.50%	0.025%	This city taxes food sales				

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				Privilege Tax	CV000	3.0%		
021	Severance - Timbering Ponderosa	0	0	Effective 6/1/2013				
				Privilege Tax	CV000	4.0%		
022	Severance - Timbering Other	0	0	Effective 6/1/2013				
				Metalliferous Mining	CV001	.10%		
023	Recreational Vehicle Surcharge (f)	\$0	N/A					
025	Transient Lodging (b)	7.325%	0.065%	Use Tax	CV002	3.0%		
	Effective 6/01/2013	6.325%	.055%					
026	Use Tax - Utilities	6.60%	N/A	Hotel/Motel (Additional Tax)	CV003	3.0%		
	Effective 6/01/2013	5.6%						
028	Rental Occupancy Tax	0	N/A	Contracts (Prior to 7/2004)	CV007	2.0%		
				Effective 6/1/2013				
029	Use Tax Purchases	6.60%	N/A	Pipeline	CV004	3.0%		
	Effective 6/01/2013	5.6%						
030	Use Tax From Inventory	6.60%	N/A	Effective 7/1/2014				
	Effective 6/01/2013	5.6%		Pipeline Rate is Zero				
033	Telecommunications Devices	1.10%	N/A					
036	911 Wireless Telecommunications (activity is now reported under class 911)	0	N/A					
037	Contracting - Owner Builder	7.35%	0.066%	Privilege Tax Contracts (pre 6/1/2013)	CV006	3.0%		
	Effective 6/01/2013	6.35%	0.056%					
041	Municipal Water (c) - Region Code SWD	0.65	N/A	Effective 6/1/2013				
				Rental of Real Property	CV013	3.0%		
047	Membership Camping	0	0	Jet Fuel	CV008	\$.015/gal		

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049	Jet Fuel Tax (d)	3.507	N/A					
				Jet Fuel Use Tax	CV009	\$.015/gal		
051	Jet Fuel Use Tax (d)	3.05	N/A					
				CLARKDALE (F)				
053/055	Rental Car Surcharge (e)(g)	0	N/A					
				Privilege Tax	CD000	3.0%		
056	Jet Fuel Tax > 10 Mil Gallons (d)	0	N/A	Effective 6/01/2009				
				Hotel/Motel (Additional Tax)	CD001	2.0%		
129	Use Tax Direct Payments (h)	6.60%	N/A					
	Effective 6/01/2013	5.6%		Metaliferous Mining	CD003	0.1%		
131	911 Wireline Telecommunications (activity is now reported under class 911)	0	N/A					
				Pre-Existing Contracts (prior to 6/01/09)	CD005	3.25%		
153	Rental Car Surcharge - Stadium (g)	N/A	N/A					
				Construction Contracting	CD006	4.0%		
215	Pre-5/18/2010 Prime Contracting	6.35%	0.056%	Effective 6/01/2009				
911	911 Telecommunications (i)	0.20 (20 cents)		Pre-Existing Contracts (prior to 8/1/04)	CD008	2.25%		
912	E911 Prepaid Wireless	0.80%	N/A	COTTONWOOD (F)				
	Effective 1/01/2014							
				Privilege Tax	CW000	3.00%		
				Utilities	CW001	1.00%		
				Hotel/Motel (Additional Tax)	CW003	3.00%		

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				Pre-Existing Privilege Tax (pre 11/1/2008)	CW007	2.2%		
				Pre-existing Construction Contracts (pre 11/01/2008)	CW008	3.2%		
				Pre-existing Construction Contracts (pre Jan.2006)	CW009	2.20%		
				Construction Contracting	CW015	4.00%		
				DEWEY-HUMBOLDT				
				Privilege Tax Effective 06/01/10	DH000	2.0%		
				Use Tax	DH002	2.0%		
				Hotel/Motel (Additional Tax)	DH003	2.0%		
				Metalliferous Mining	DH005	0.10%		
				Pre-existing Construction Contracts (pre. June 2010)	DH015	1.0%		
				JEROME				
				Privilege Tax Effective 1/01/2010	JO000	3.5%		
				Contracts(Prior to 1/01/2010)	JO009	3.0%		
				Residential Rentals Effective 10/01/2010	JO013	3.5%		
				PRESCOTT VALLEY (F)				
				Privilege Tax	PL000	2.33%		
				Use Tax	PL002	2.33%		

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				Hotel/Motel (Additional Tax)	PL003	2.33%		
				SEDONA				
				<i>BECAME NON-PROGRAM CITY & SELF-COLLECTS EFFECTIVE 01/01/2011</i>				

FOOTNOTE

- (a) Reduced county rates may apply to preexisting contracts without pass through clauses. For information on these, contact: Transaction Privilege Tax Audit - 1600 W Monroe, Phoenix AZ 85007.
- (b) Unincorporated areas of Pima County add 2%(6% effective January 1, 2006). .
- (c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus \$.65.
- (d) Rate is cents per gallon.
- (e) Class 53 is for Maricopa filers and Class 55 is for Pima filers.
- (f) Rate is \$0.50 per day on each lease or rent of a parking space for recreational vehicles.
- (g) 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/contract in Class 053. Report the remainder in Class 153.
- (h) For use by direct pay permit holders only.
- (i) Monthly rate per activated service.

Region Codes for Indian Reservations

Taxable activity occurring on an Indian Reservation must be reported separately. The following Tribal region codes should be used in place of county codes for all business activity occurring on an Arizona Indian Reservation. Activity will continue to be reported by TPT class.

For example, if your business has activity on the Yavapai Apache reservation in Yavapai County, and it has taxable retail transactions, that activity should be listed on the TPT-1 return in YAW 017 instead of YAV 017. All transactions not located on an Arizona Indian Reservation should continue to be filed under the specific county code

Reservation	Code
Yavapai Apache	YAW
Yavapai-Prescott	YAX