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 county identification codes which must be used on the tax return (Form TPT-1) in the column marked Region Code.

Table IV 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 I

<table>
<thead>
<tr>
<th>Class Codes</th>
<th>TAXABLE ACTIVITIES</th>
<th>La Paz and Yuma</th>
<th>Maricopa</th>
<th>Mohave</th>
<th>Pima</th>
<th>Gila and Pinal</th>
<th>All Other Counties</th>
<th>Accounting Credit Rate (STATE TAX ONLY)</th>
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<td>1</td>
<td>Transporting</td>
<td>6%</td>
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<td>5%</td>
<td>6%</td>
<td>5.5%</td>
<td>0.050%</td>
</tr>
<tr>
<td>2</td>
<td>Mining - Non Metal</td>
<td>3.75%</td>
<td>3.593%</td>
<td>3.125%</td>
<td>3.125%</td>
<td>3.75%</td>
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<td>5%</td>
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<td>0.050%</td>
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<td>5%</td>
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<td>0.050%</td>
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<tr>
<td>6</td>
<td>Railroad, Air</td>
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<td>5.75%</td>
<td>5%</td>
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<td>2.5%</td>
<td>2.5%</td>
<td>2.5%</td>
<td>2.5%</td>
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<td>$2.13</td>
<td>$2.13</td>
<td>$2.13</td>
<td>$2.13</td>
<td>$2.13</td>
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<td>$1.51</td>
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<td>$1.51</td>
<td>$1.51</td>
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<td>25</td>
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<td>6.6%</td>
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<td>1.25%</td>
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<td>1.25%</td>
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<td>1.1%</td>
<td>1.1%</td>
<td>1.1%</td>
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<td>3.507%</td>
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<td>3.05%</td>
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<td>3.05%</td>
<td>3.05%</td>
<td>3.05%</td>
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<td>56</td>
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<td>4.457%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
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### Notes
- a Reduced rates may apply to preexisting contracts without pass through clauses.
- b $2.13 per thousand board feet for all counties. Report in 1,000 units. Effective July 13, 1995 and retroactive to January 1, 1995. State tax accounting credit rate is .0213 per thousand board feet.
- c $1.51 per thousand board feet for all counties. Report in 1,000 units. Effective July 13, 1995 and retroactive to January 1, 1995. State tax accounting credit rate is .0151 per thousand board feet.
- d Unincorporated areas of Pima County add 1%.
- e Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus $.65.
- f Rate is cents per gallon.
- g Class 53 is for Maricopa filers and Class 55 is for Pima filers.
<table>
<thead>
<tr>
<th>CITY/TOWN NAME</th>
<th>CLASS</th>
<th>TAX RATE</th>
<th>COUNTY</th>
<th>CITY/TOWN NAME</th>
<th>CLASS</th>
<th>TAX RATE</th>
<th>COUNTY</th>
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<td>APACHE JUNCTION (F)</td>
<td>Privilege Tax</td>
<td>AJ</td>
<td>2 %</td>
<td>COH</td>
<td>COOLIDGE (F)</td>
<td>Privilege Tax</td>
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<td></td>
<td>Privilege Tax portion of single item over $10,000</td>
<td>CL1</td>
<td>1.5 %</td>
<td>PNL</td>
<td></td>
<td>Use Tax</td>
<td>CL2</td>
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<td>CL3</td>
<td>1.5 %</td>
<td>PNL</td>
<td></td>
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<td>CL6</td>
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<td>COH</td>
<td>COTTONWOOD (F)</td>
<td>Privilege Tax</td>
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<td>COH</td>
<td>DOUGLAS (F)</td>
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<td>COH</td>
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<td>Use Tax</td>
<td>DL2</td>
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<td>COH</td>
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<td>DUNCAN (F)</td>
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<td>COH</td>
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<td>Use Tax portion of single item over $1000</td>
</tr>
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<td>MAR</td>
<td>EAGAR (F)</td>
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<td>EM</td>
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<tr>
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<td></td>
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<td>2 %</td>
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<td>Use Tax</td>
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<td>Use Tax</td>
<td>CE2</td>
<td>1 %</td>
<td>YAV</td>
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<td>items over $5,000, All taxpayers reporting Class CG must also report Class CG8).</td>
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<td>Contracts Pre 7/94</td>
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<td>GRN</td>
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<td>MOH</td>
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<td>Privilege Tax for single item over $2,000</td>
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<td>MOH</td>
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<td>Jet Fuel</td>
<td>GY2</td>
</tr>
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<td>GUADALUPE (F)</td>
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(F) These cities tax food sales.
<table>
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<th>CLASS CODE</th>
<th>TAX RATE</th>
<th>COUNTY</th>
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