

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	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Yavapai	Yuma	All Other Counties	
002	Mining—Nonmetal	3.437%	3.703%	3.75%	3.75%	3.562%	3.281%	3.125%	3.75%	3.593%	4.062%	3.437%	.031%
004	Utilities	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
005	Communications	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
006	Transporting	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
007/008	Private Car—Pipeline	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
009	Publication	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
010	Job Printing	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
012	Amusement	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
013	Commercial Lease	0	0	.5%	0	.5%	0	0	.5%	0	0	0	0
014	Personal Property Rental	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
015	Contracting—Prime <sup>a</sup>	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
017	Retail	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	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%	.025%
021	Severance—Timbering Ponderosa <sup>b</sup>	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$2.13	\$.0213
022	Severance—Timbering Other <sup>c</sup>	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$1.51	\$.0151
023	Recreational Vehicle Surcharge <sup>h</sup>	0	0	0	0	0	0	50¢	0	0	0	0	N/A
025	Transient Lodging <sup>d</sup>	6.05%	6.517%	6.60%	6.60%	7.27%	5.78%	5.50%	6.60%	6.325%	7.15%	6.05%	.055%
026	Use Tax—Utilities	6.10%	5.725%	5.60%	6.10%	5.60%	5.60%	5.60%	6.10%	5.60%	7.10%	5.60%	N/A
028	Rental Occupancy Tax	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	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%	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%	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%	N/A
036	911 Wireless Telecommunications <sup>i</sup>	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	N/A
037	Contracting—Owner Builder	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.10%	6.10%	.056%
041	Municipal Water <sup>e</sup>	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
047	Membership Camping	6.10%	6.525%	6.10%	6.60%	5.80%	5.85%	5.60%	6.10%	6.35%	7.10%	6.10%	.056%
049	Jet Fuel Tax <sup>f</sup>	3.355¢	3.538¢	3.66¢	3.66¢	3.355¢	3.202¢	3.05¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax <sup>f</sup>	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A
053/055	Rental Car Surcharge <sup>g,j</sup>	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons <sup>f</sup>	0	0	.305¢	0	.305¢	0	0	.305¢	0	0	0	N/A
129	Use Tax Direct Payments <sup>l</sup>	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
131	911 Wireline Telecommunications <sup>k</sup>	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	N/A
153	Rental Car Surcharge—Stadium <sup>l</sup>	0	0	0	0	3.25%	0	0	0	0	0	0	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, contact Transaction Privilege Tax, 1600 West Monroe, Phoenix, AZ, 85007.
- b) \$2.13 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0213 per 1,000 board feet.
- c) \$1.51 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0151 per 1,000 board feet.
- d) Unincorporated areas of Pima County add 2%.
- e) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- f) Rate is cents per gallon.
- g) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- h) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles.
- i) Monthly rate per activated wireless service.
- j) 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.
- k) Monthly rate per activated wireline service
- l) For use by direct pay permit holders only.

TABLE II					PROGRAM CITIES						
CITY / TOWN NAME		REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME		REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>APACHE JUNCTION (F)</b> .....AJ.....PNL/MAR					<b>DOUGLAS (F)</b> .....DL.....COH						
Privilege Tax			000	2.20%		Privilege Tax			000	2.50%	
Utilities/Telecommunications			001	3.20%		Retail Tax for single item over \$10,000			003	1.50%	
Hotel/Motel (Additional Tax)			003	2.20%		Use Tax			002	2.50%	
Retail Tax portion of single item over \$2000			004	1.20%		<b>DUNCAN (F)</b> .....DC.....GRN					
Contracts (pre Sept. 2000)			009	2.00%		Privilege Tax			000	2.00%	
<b>BENSON (F)</b> .....BS.....COH					<b>EAGAR (F)</b> .....EG.....APA						
Privilege Tax			000	2.50%		Privilege Tax			000	3.00%	
Hotel/Motel (Additional Tax)			001	2.00%		Use Tax			002	3.00%	
Retail Tax for single item over \$5000			004	1.00%		Hotel/Motel (Additional Tax)			003	3.00%	
Construction Contracting			005	4.00%		Retail Tax portion of single item over \$1000			004	2.00%	
Contracts (pre Feb. 2005)			008	2.50%		Use Tax portion of single item over \$1000			006	2.00%	
<b>BISBEE (F)</b> .....BB.....COH					<b>EL MIRAGE (F)</b> .....EM.....MAR						
Privilege Tax			000	2.50%		Privilege Tax			000	3.00%	
Hotel/Motel (Additional Tax)			003	2.50%		Hotel/Motel (Additional Tax)			001	2.00%	
Contracts (pre Mar. 2001)			009	2.00%		Use Tax			002	3.00%	
<b>BUCKEYE (F)</b> .....BE.....MAR					<b>ELOY (F)</b> .....EL.....PNL						
Privilege Tax			000	2.00%		Privilege Tax			000	3.00%	
Telecommunications			007	4.00%		Hotel/Motel (Additional Tax)			003	4.00%	
<b>BULLHEAD CITY</b> .....BH.....MOH					Contracts (pre July 2001)						
Privilege Tax			000	2.00%		Restaurant/Bar			009	6.00%	
Use Tax			002	2.00%		<b>FLORENCE (F)</b> .....FL.....PNL					
Jet Fuel Use Tax			008	\$.03/gal		Privilege Tax			000	2.00%	
Jet Fuel			009	\$.03/gal		Food			001	2.00%	
<b>CAMP VERDE</b> .....CE.....YAV					Hotel/Motel (Additional Tax)						
Privilege Tax			000	2.00%		<b>FOUNTAIN HILLS (F)</b> .....FH.....MAR					
Use Tax			002	2.00%		Privilege Tax			000	2.60%	
Hotel/Motel (Additional Tax)			003	3.00%		Use Tax			002	2.60%	
Hotel/Motel			004	1.00%		Hotel/Motel (Additional Tax)			003	3.00%	
Construction Contracting			005	3.00%		Residential Rental			004	1.60%	
Contracts (post Feb. 2000 and pre Jul. 2004)			008	2.00%		Metalliferous Mining			005	0.10%	
Contracts (pre Mar. 2000)			009	1.00%		Contracts (post Oct. 2000 and pre Apr. 2003)			008	1.60%	
<b>CAREFREE (F)</b> .....CA.....MAR					Contracts (pre Nov. 2000)						
Privilege Tax			000	2.00%		<b>FREDONIA (F)</b> .....FD.....COC					
Hotel/Motel (Additional Tax)			003	3.00%		Privilege Tax			000	2.00%	
Restaurant/Bar			004	2.00%		<b>GILA BEND (F)</b> .....GI.....MAR					
<b>CASA GRANDE (F)</b> .....CG.....PNL					Privilege Tax						
Privilege Tax (except Retail, Utilities/Telecom)			000	1.80%		Hotel/Motel (Additional Tax)			003	2.00%	
Utilities/Telecommunications			001	2.00%		Privilege Tax (preexist Jan. 2000)			009	2.50%	
Retail Sales			002	2.00%		Retail Tax portion of single item over \$1200			004	1.00%	
Hotel/Motel (Additional Tax)			003	2.00%		Telecommunications			007	3.50%	
Retail Tax portion of single item over \$5000			004	1.50%		Telecom (preexist Jan. 2000)			008	3.00%	
<b>CAVE CREEK (F)</b> .....CK.....MAR					<b>GILBERT (F)</b> .....GB.....MAR						
Privilege Tax			000	2.50%		Privilege Tax			000	1.50%	
Utilities			001	3.00%		Hotel/Motel (Additional Tax)			003	3.00%	
Use Tax			002	2.50%		Contracts (pre July 2000)			009	1.00%	
Hotel/Motel (Additional Tax)			003	4.00%		<b>GLOBE (F)</b> .....GL.....GLA					
Contracts (pre Dec. 2000)			009	2.00%		Privilege Tax			000	1.50%	
<b>CHINO VALLEY (F)</b> .....CV.....YAV					Hotel/Motel (Additional Tax)						
Privilege Tax			000	3.00%		<b>GOODYEAR (F)</b> .....GY.....MAR					
Use Tax			002	3.00%		Privilege Tax			000	2.00%	
Hotel/Motel (Additional Tax)			003	3.00%		Hotel/Motel (Additional Tax)			003	2.50%	
Jet Fuel			008	\$.015/gal		Retail Tax for single item over \$5000			004	1.20%	
Jet Fuel Use Tax			009	\$.015/gal		Restaurant/Bar			005	4.00%	
Contracts (pre Sep. 2004)			007	2.00%		Construction Contracting			006	3.50%	
<b>CLARKDALE (F)</b> .....CD.....YAV					Contracts (pre Jan. 2005)						
Privilege Tax			000	2.25%		Jet Fuel			009	\$.03/gal	
Hotel/Motel (Additional Tax)			001	2.00%		<b>GUADALUPE (F)</b> .....GU.....MAR					
Construction Contracting			005	3.25%		Privilege Tax			000	3.00%	
Contracts (pre Aug. 2004)			008	2.25%		Restaurant/Bar			003	4.00%	
<b>CLIFTON (F)</b> .....CF.....GRN					Amusements						
Privilege Tax			000	2.00%		Contracts (pre Aug. 2003)			009	2.00%	
<b>COLORADO CITY</b> .....CC.....MOH					<b>HAYDEN (F)</b> .....HY.....GLA						
Privilege Tax			000	2.00%		Privilege Tax			000	3.00%	
Use Tax			002	2.00%		Use Tax			002	3.00%	
Hotel/Motel (Additional Tax)			003	2.00%		Hotel/Motel (Additional Tax)			003	2.00%	
<b>COOLIDGE (F)</b> .....CL.....PNL					Metalliferous Mining						
Privilege Tax			000	3.00%		Timbering and Other Extraction			009	0.10%	
Retail Tax for single item over \$10,000			001	1.50%		Contracts (pre Mar. 2004)			008	1.00%	
Use Tax			002	3.00%		<b>HOLBROOK (F)</b> .....HB.....NAV					
Use Tax for single item over \$10,000			003	1.50%		Privilege Tax			000	3.00%	
Hotel/Motel (Additional Tax)			006	3.00%		Use Tax			002	3.00%	
Contracts (pre Aug. 2004)			009	2.00%		Hotel/Motel (Additional Tax)			003	2.00%	
<b>COTTONWOOD (F)</b> .....CW.....YAV					Retail Tax portion of single item over \$1,000						
Privilege Tax			000	2.20%		Use Tax portion of single item over \$1,000			008	2.00%	
Utilities			001	1.00%		<b>HUACHUCA CITY</b> .....HC.....COH					
Hotel/Motel (Additional Tax)			003	2.00%		Privilege Tax			000	1.50%	
						Contracts (pre Dec. 2001)			009	1.00%	
					<b>JEROME</b> .....JO.....YAV						
						Privilege Tax			000	3.00%	

TABLE II					PROGRAM CITIES					
CITY / TOWN NAME	REGION CODE	BUSINESS TAX			COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		
		CLASS	RATE	COUNTY				CLASS	RATE	COUNTY
<b>KEARNY</b> .....	<b>KN</b> .....			<b>PNL</b>	<b>PRESCOTT VALLEY (F)</b> .....	<b>PL</b> .....			<b>YAV</b>	
Privilege Tax		000	2.00%		Privilege Tax		000	2.33%		
Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	2.33%		
<b>KINGMAN</b> .....	<b>KM</b> .....			<b>MOH</b>	Hotel/Motel (Additional Tax)		003	2.33%		
Privilege Tax		000	2.00%		Contracts (pre Dec. 2002)		009	2.00%		
Use Tax		002	2.00%		<b>QUARTZSITE</b> .....	<b>QZ</b> .....			<b>LAP</b>	
Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.50%		
<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....			<b>MOH</b>	Use Tax		002	2.50%		
Privilege Tax		000	2.00%		Retail Tax portion of single item over \$10,000		004	1.00%		
Use Tax		002	2.00%		Metalliferous Mining		005	0.10%		
Restaurant/Bar (Additional Tax)		003	1.00%		Use Tax portion of single item over \$10,000		006	1.00%		
Jet Fuel		007	\$.03/gal		<b>QUEEN CREEK (F)</b> .....	<b>QC</b> .....			<b>MAR/PNL</b>	
Jet Fuel Use Tax		008	\$.03/gal		Privilege Tax/Use Tax		000	2.00%		
<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....			<b>MAR</b>	Hotel/Motel (Additional Tax)		003	1.00%		
Privilege Tax		000	2.00%		Contracts (pre March 2003)		009	1.00%		
Hotel/Motel (Additional Tax)		001	1.00%		<b>SAFFORD (F)</b> .....	<b>SF</b> .....			<b>GRA</b>	
Use Tax		002	2.00%		Privilege Tax		000	2.00%		
<b>MAMMOTH</b> .....	<b>MH</b> .....			<b>PNL</b>	Use Tax		002	2.00%		
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		
Use Tax		002	2.00%		Retail tax for single item over \$5,000		004	1.00%		
<b>MARANA</b> .....	<b>MA</b> .....			<b>PMA</b>	Use Tax for single item over \$5,000		006	1.00%		
Privilege Tax		000	2.50%		<b>SAHUARITA</b> .....	<b>SA</b> .....			<b>PMA</b>	
Telecommunications		001	4.50%		Privilege Tax		000	2.00%		
Use Tax		002	2.50%		Construction Contracting		002	3.00%		
Hotel/Motel (Additional Tax)		003	3.50%		Hotel/Motel (Additional Tax)		003	2.00%		
Utilities		004	4.50%		Contracts (pre Sept. 2000)		009	1.00%		
Contracts (post Apr. 2001 and pre Oct. 2004)		006	2.00%		<b>ST. JOHNS (F)</b> .....	<b>SJ</b> .....			<b>APA</b>	
Construction Contracts (pre Oct. 2004)		007	4.00%		Privilege Tax		000	2.00%		
Construction Contracting		008	4.50%		Use Tax		002	2.00%		
Contracts (pre May 2001)		009	3.00%		Hotel/Motel (Additional Tax)		003	1.00%		
<b>MARICOPA (F)</b> .....	<b>MP</b> .....			<b>PNL</b>	Retail Tax portion of single item over \$1,500		004	1.00%		
Privilege Tax		000	2.00%		Use Tax portion of single item over \$1,500		006	1.00%		
Use Tax		002	2.00%		<b>SAN LUIS (F)</b> .....	<b>SU</b> .....			<b>YMA</b>	
Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	3.50%		
Metalliferous Mining		005	0.10%		Use Tax		002	3.50%		
<b>MIAMI (F)</b> .....	<b>MM</b> .....			<b>GLA</b>	Contracts (pre Oct. 2004)		009	2.50%		
Privilege Tax		000	2.50%		<b>SEDONA</b> .....	<b>SE</b> .....			<b>YAV/COC</b>	
Contracts (pre May 2003)		009	1.50%		Privilege Tax		000	3.00%		
<b>ORO VALLEY</b> .....	<b>OR</b> .....			<b>PMA</b>	Hotel/Motel (Additional Tax)		001	3.00%		
Privilege Tax		000	2.00%		Use Tax		002	3.00%		
Hotel/Motel (Additional Tax)		003	3.00%		<b>SHOW LOW (F)</b> .....	<b>SL</b> .....			<b>NAV</b>	
Construction Contracting		004	4.00%		Privilege Tax		000	2.00%		
Contracts (pre May 2004)		008	2.00%		<b>SIERRA VISTA (F)</b> .....	<b>SR</b> .....			<b>COH</b>	
<b>PAGE (F)</b> .....	<b>PG</b> .....			<b>COC</b>	Privilege Tax		000	1.50%		
Privilege Tax		000	3.00%		Use Tax		002	1.60%		
Hotel/Motel (Additional Tax)		001	2.00%		Restaurant/Bar		003	2.60%		
Use Tax		002	3.00%		Hotel/Motel		004	5.50%		
Restaurant/Bar		003	3.00%		Retail Sales		005	1.60%		
Retail Tax portion of single item over \$3,000		004	2.00%		Utilities/Telecommunications		008	2.00%		
Use Tax portion of single item over \$3,000		006	2.00%		Jet Fuel		009	\$0.02/gal		
<b>PARADISE VALLEY (F)</b> .....	<b>PV</b> .....			<b>MAR</b>	<b>SNOWFLAKE (F)</b> .....	<b>SN</b> .....			<b>NAV</b>	
Privilege Tax		000	1.65%		Privilege Tax		000	2.00%		
Hotel/Motel (Additional Tax)		001	3.00%		Hotel/Motel (Additional Tax)		001	4.00%		
Use Tax		002	1.65%		Restaurant/Bar		003	3.00%		
Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		<b>SOMERTON (F)</b> .....	<b>SO</b> .....			<b>YMA</b>	
Contracts (pre Jan. 1999)		009	1.20%		Privilege Tax		000	2.50%		
<b>PARKER</b> .....	<b>PK</b> .....			<b>LAP</b>	Use Tax		002	2.50%		
Privilege Tax		000	2.00%		<b>SOUTH TUCSON (F)</b> .....	<b>ST</b> .....			<b>PMA</b>	
Retail Tax portion of single item over \$2,500		001	1.00%		Privilege Tax		000	2.50%		
Utilities		003	3.00%		Restaurant/Bar		009	3.50%		
Hotel/Motel (Additional Tax)		004	3.00%		<b>SPRINGERVILLE (F)</b> .....	<b>SV</b> .....			<b>APA</b>	
<b>PATAGONIA (F)</b> .....	<b>PA</b> .....			<b>STC</b>	Privilege Tax		000	3.00%		
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		001	1.00%		
Food		001	2.50%		Retail Tax portion of single item over \$1,000		004	2.00%		
Hotel/Motel (Additional tax)		003	3.00%		<b>SUPERIOR</b> .....	<b>SI</b> .....			<b>PNL</b>	
Mining		005	0.10%		Privilege Tax		000	2.00%		
<b>PAYSON (F)</b> .....	<b>PS</b> .....			<b>GLA</b>	Retail Tax portion of single item over \$500		004	1.00%		
Privilege Tax		000	2.12%		<b>SURPRISE</b> .....	<b>SP</b> .....			<b>MAR</b>	
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.20%		
Contracts (pre Jan. 2005)		009	2.00%		Hotel/Motel (Additional Tax)		001	1.00%		
<b>PIMA (F)</b> .....	<b>PM</b> .....			<b>GRA</b>	Restaurant/Bar		003	3.20%		
Privilege Tax		000	2.00%		Retail Tax portion of single item over \$5,000		004	1.20%		
Contracts (pre Nov. 2001)		009	1.00%		Contracts (pre April 2004)		009	2.00%		
<b>PINETOP-LAKESIDE (F)</b> .....	<b>PP</b> .....			<b>NAV</b>	<b>TAYLOR (F)</b> .....	<b>TL</b> .....			<b>NAV</b>	
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%		
Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	2.00%		
Restaurant/Bar (Additional Tax)		004	2.00%		<b>THATCHER (F)</b> .....	<b>TC</b> .....			<b>GRA</b>	
					Privilege Tax		000	2.00%		
					Hotel/Motel (Additional Tax)		003	3.00%		
					Retail Tax for single item over \$5,000		004	1.00%		

**TABLE II PROGRAM CITIES**

CITY / TOWN NAME	REGION CODE	BUSINESS TAX CLASS	RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX CLASS	RATE	COUNTY
<b>TOLLESON (F)</b> .....	<b>TN</b> .....			<b>MAR</b>	<b>WINSLOW (F)</b> .....	<b>WS</b> .....			<b>NAV</b>
Privilege Tax		000	2.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		001	2.00%		Retail Tax portion of single item over \$1,000		001	1.00%	
<b>TOMBSTONE</b> .....	<b>TS</b> .....			<b>COH</b>	Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	2.50%		Jet Fuel		009	\$.03/gal	
Hotel/Motel (Additional Tax)		001	3.00%		<b>YOUNGTOWN</b> .....	<b>YT</b> .....			<b>MAR</b>
<b>WELLTON (F)</b> .....	<b>WT</b> .....			<b>YMA</b>	Privilege Tax		000	2.00%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%	
<b>WICKENBURG (F)</b> .....	<b>WB</b> .....			<b>MAR</b>	<b>YUMA (F)</b> .....	<b>YM</b> .....			<b>YMA</b>
Privilege Tax		000	1.70%		Privilege Tax		000	1.70%	
Retail Tax for single item over \$10,000		004	1.19%		NOTE: Retail portion of single item over \$25,000 is taxed at zero.				
Contracts (pre Oct. 2003)		009	1.00%						
<b>WILLCOX (F)</b> .....	<b>WC</b> .....			<b>COH</b>					
Privilege Tax		000	3.00%						
Contracts (pre Aug. 2002)		009	2.00%						
<b>WILLIAMS (F)</b> .....	<b>WL</b> .....			<b>COC</b>					
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%						
<b>WINKELMAN (F)</b> .....	<b>WM</b> .....			<b>GLA/PNL</b>					
Privilege Tax		000	3.50%						
Contracts (pre Dec. 2001)		008	2.50%						

**TABLE III NON-PROGRAM CITIES**

For information, call:

Avondale.....	(623) 478-3200
Chandler.....	(480) 782-2280
Flagstaff.....	(928) 774-5281
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 – ASU, Maricopa.....	MCA
Tourism & Sports Authority District – New, 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

For information, call the Arizona Department of Revenue:

Business/Withholding Tax: (602) 255-2060 • Statewide Toll-Free: (800) 634-6494 • Or visit our web site at [www.azdor.gov](http://www.azdor.gov).