

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 BUSINESS TAX			CITY / TOWN NAME	REGION BUSINESS TAX			CITY / TOWN NAME	REGION BUSINESS TAX		
	CODE	CLASS	RATE		CODE	CLASS	RATE		CODE	CLASS	RATE
<b>APACHE JUNCTION (F)</b> .....	<b>AJ</b> .....			<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>GLOBE (F)</b> .....	<b>GL</b> .....		
Privilege Tax		000	2.20%	Privilege Tax		000	2.00%	Privilege Tax (eff. 5/1/05)		000	2.00%
Utilities/Telecommunications		001	3.20%	Use Tax		002	2.00%	Hotel/Motel (Additional Tax)		003	4.00%
Hotel/Motel (Additional Tax)		003	2.20%	Hotel/Motel (Additional Tax)		003	2.00%	<b>Contracts (pre May 2005)</b>		<b>009</b>	<b>1.50%</b>
Retail Tax portion of single item over \$2000		004	1.20%	<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>GOODYEAR (F)</b> .....	<b>GY</b> .....		
Contracts (pre Sept. 2000)		009	2.00%	Privilege Tax		000	3.00%	Privilege Tax		000	2.00%
<b>BENSON (F)</b> .....	<b>BS</b> .....			Retail Tax for single item over \$10,000		001	1.50%	Hotel/Motel (Additional Tax)		003	2.50%
Privilege Tax		000	2.50%	Use Tax		002	3.00%	Retail Tax for single item over \$5000		004	1.20%
Hotel/Motel (Additional Tax)		001	2.00%	Use Tax for single item over \$10,000		003	1.50%	Restaurant/Bar		005	4.00%
Retail Tax for single item over \$5000		004	1.00%	Hotel/Motel (Additional Tax)		006	3.00%	Construction Contracting		006	3.50%
Construction Contracting		005	4.00%	Contracts (pre Aug. 2004)		009	2.00%	Contracts (pre Jan. 2005)		008	2.00%
Contracts (pre Feb. 2005)		008	2.50%	<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			Jet Fuel		009	\$ .03/gal
<b>BISBEE (F)</b> .....	<b>BB</b> .....			Privilege Tax		000	2.20%	<b>GUADALUPE (F)</b> .....	<b>GU</b> .....		
Privilege Tax		000	2.50%	Utilities		001	1.00%	Privilege Tax		000	3.00%
Hotel/Motel (Additional Tax)		003	2.50%	Hotel/Motel (Additional Tax)		003	2.00%	Restaurant/Bar		003	4.00%
Contracts (pre Mar. 2001)		009	2.00%	<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			Amusements		004	5.00%
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			Privilege Tax (eff. 5/1/05)		000	2.00%	Contracts (pre Aug. 2003)		009	2.00%
Privilege Tax		000	2.00%	Use Tax (eff. 5/1/05)		002	2.00%	<b>HAYDEN (F)</b> .....	<b>HY</b> .....		
Telecommunications		007	4.00%	Hotel/Motel (Additional Tax) (eff. 5/1/05)		003	2.00%	Privilege Tax		000	3.00%
<b>BULLHEAD CITY</b> .....	<b>BH</b> .....			Metalliferous Mining (eff. 5/1/05)		005	0.10%	Use Tax		002	3.00%
Privilege Tax		000	2.00%	<b>DOUGLAS (F)</b> .....	<b>DL</b> .....			Hotel/Motel (Additional Tax)		003	2.00%
Use Tax		002	2.00%	Privilege Tax		000	2.50%	Metalliferous Mining		005	0.10%
Jet Fuel Use Tax		008	\$ .03/gal	Retail Tax for single item over \$10,000		003	1.50%	Timbering and Other Extraction		009	0.10%
Jet Fuel		009	\$ .03/gal	Use Tax		002	2.50%	Contracts (pre Mar. 2004)		008	1.00%
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>HOLBROOK (F)</b> .....	<b>HB</b> .....		
Privilege Tax		000	2.00%	Privilege Tax		000	2.00%	Privilege Tax		000	3.00%
Use Tax		002	2.00%	<b>EAGAR (F)</b> .....	<b>EG</b> .....			Use Tax		002	3.00%
Hotel/Motel (Additional Tax)		003	3.00%	Privilege Tax		000	3.00%	Hotel/Motel (Additional Tax)		003	2.00%
Hotel/Motel		004	1.00%	Use Tax		002	3.00%	Retail Tax portion of single item over \$1,000		006	2.00%
Construction Contracting		005	3.00%	Hotel/Motel (Additional Tax)		003	3.00%	Use Tax portion of single item over \$1,000		008	2.00%
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%	Retail Tax portion of single item over \$1000		004	2.00%	<b>HUACHUCA CITY</b> .....	<b>HC</b> .....		
Contracts (pre Mar. 2000)		009	1.00%	Use Tax portion of single item over \$1000		006	2.00%	Privilege Tax		000	1.50%
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			Contracts (pre Dec. 2001)		009	1.00%
Privilege Tax (eff. 4/1/05)		000	3.00%	Privilege Tax		000	3.00%	<b>JEROME</b> .....	<b>JO</b> .....		
Food Tax (eff. 4/1/05)		001	2.00%	Hotel/Motel (Additional Tax)		001	2.00%	Privilege Tax		000	3.00%
Hotel/Motel (Additional Tax)		003	3.00%	Use Tax		002	3.00%	<b>KEARNY</b> .....	<b>KN</b> .....		
Restaurant/Bar (eff. 4/1/05)		004	3.00%	<b>ELOY (F)</b> .....	<b>EL</b> .....			Privilege Tax		000	2.00%
Construction Contracting (eff. 4/1/05)		005	4.00%	Privilege Tax		000	3.00%	Hotel/Motel (Additional Tax)		003	3.00%
Contracts (pre Apr. 2005)		009	2.00%	Hotel/Motel (Additional Tax)		003	4.00%	<b>KINGMAN</b> .....	<b>KM</b> .....		
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			Contracts (pre July 2001)		004	2.00%	Privilege Tax		000	2.00%
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%	Restaurant/Bar		009	6.00%	Use Tax		002	2.00%
Utilities/Telecommunications		001	2.00%	<b>FLORENCE (F)</b> .....	<b>FL</b> .....			Hotel/Motel (Additional Tax)		003	2.00%
Retail Sales		002	2.00%	Privilege Tax		000	2.00%	<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....		
Hotel/Motel (Additional Tax)		003	2.00%	Food		001	2.00%	Privilege Tax		000	2.00%
Retail Tax portion of single item over \$5000		004	1.50%	Hotel/Motel (Additional Tax)		003	2.00%	Use Tax		002	2.00%
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			Restaurant/Bar (Additional Tax)		003	1.00%
Privilege Tax		000	2.50%	Privilege Tax		000	2.60%	Jet Fuel		007	\$ .03/gal
Utilities		001	3.00%	Use Tax		002	2.60%	Jet Fuel Use Tax		008	\$ .03/gal
Use Tax		002	2.50%	Hotel/Motel (Additional Tax)		003	3.00%	<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....		
Hotel/Motel (Additional Tax)		003	4.00%	Residential Rental		004	1.60%	Privilege Tax		000	2.00%
Contracts (pre Dec. 2000)		009	2.00%	Metalliferous Mining		005	0.10%	Hotel/Motel (Additional Tax)		001	1.00%
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%	Use Tax		002	2.00%
Privilege Tax		000	3.00%	Contracts (pre Nov. 2000)		009	1.20%	<b>MAMMOTH</b> .....	<b>MH</b> .....		
Use Tax		002	3.00%	<b>FREDONIA (F)</b> .....	<b>FD</b> .....			Privilege Tax		000	2.00%
Hotel/Motel (Additional Tax)		003	3.00%	Privilege Tax		000	2.00%	Use Tax		002	2.00%
Jet Fuel		008	\$ .015/gal	<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MARANA</b> .....	<b>MA</b> .....		
Jet Fuel Use Tax		009	\$ .015/gal	Privilege Tax		000	3.00%	Privilege Tax		000	2.50%
Contracts (pre Sep. 2004)		007	2.00%	Hotel/Motel (Additional Tax)		003	2.00%	Telecommunications		001	4.50%
<b>CLARKDALE (F)</b> .....	<b>CD</b> .....			Privilege Tax (preexist Jan. 2000)		009	2.50%	Use Tax		002	2.50%
Privilege Tax		000	2.25%	Retail Tax portion of single item over \$1200		004	1.00%	Hotel/Motel (Additional Tax)		003	3.50%
Hotel/Motel (Additional Tax)		001	2.00%	Telecommunications		007	3.50%	Utilities		004	4.50%
Construction Contracting		005	3.25%	Telecom (preexist Jan. 2000)		008	3.00%	Contracts (post Apr. 2001 and pre Oct. 2004)		006	2.00%
Contracts (pre Aug. 2004)		008	2.25%	<b>GILBERT (F)</b> .....	<b>GB</b> .....			Construction Contracts (pre Oct. 2004)		007	4.00%
<b>CLIFTON (F)</b> .....	<b>CF</b> .....			Privilege Tax		000	1.50%	Construction Contracting		008	4.50%
Privilege Tax		000	2.00%	Hotel/Motel (Additional Tax)		003	3.00%	Contracts (pre May 2001)		009	3.00%
				Contracts (pre July 2000)		009	1.00%				

TABLE II				PROGRAM CITIES										
CITY / TOWN NAME	REGION BUSINESS TAX			COUNTY	CITY / TOWN NAME	REGION BUSINESS TAX			COUNTY	CITY / TOWN NAME	REGION BUSINESS TAX			COUNTY
	CODE	CLASS	RATE			CODE	CLASS	RATE			CODE	CLASS	RATE	
<b>MARICOPA (F)</b> ..... <b>MP</b> ..... <b>PNL</b>					<b>SAFFORD (F)</b> ..... <b>SF</b> ..... <b>GRA</b>					<b>TOMBSTONE</b> ..... <b>TS</b> ..... <b>COH</b>				
Privilege Tax 000 2.00%					Privilege Tax 000 2.00%					Privilege Tax 000 2.50%				
Use Tax 002 2.00%					Use Tax 002 2.00%					Hotel/Motel (Additional Tax) 001 3.00%				
Hotel/Motel (Additional Tax) 003 2.00%					Hotel/Motel (Additional Tax) 003 3.00%					<b>WELLTON (F)</b> ..... <b>WT</b> ..... <b>YMA</b>				
<b>Construction Contracting (eff. 5/1/05)</b> 004 <b>3.50%</b>					Retail tax for single item over \$5,000 004 1.00%					Privilege Tax 000 2.50%				
Metalliferous Mining 005 0.10%					Use Tax for single item over \$5,000 006 1.00%					<b>WICKENBURG (F)</b> ..... <b>WB</b> ..... <b>MAR</b>				
<b>Contracts (pre May 2005)</b> 009 <b>2.00%</b>					<b>SAHUARITA</b> ..... <b>SA</b> ..... <b>PMA</b>					Privilege Tax 000 1.70%				
<b>MIAMI (F)</b> ..... <b>MM</b> ..... <b>GLA</b>					Privilege Tax 000 2.00%					Retail Tax for single item over \$10,000 004 1.19%				
Privilege Tax 000 2.50%					Construction Contracting 002 3.00%					Contracts (pre Oct. 2003) 009 1.00%				
Contracts (pre May 2003) 009 1.50%					Hotel/Motel (Additional Tax) 003 2.00%					<b>WILLCOX (F)</b> ..... <b>WC</b> ..... <b>COH</b>				
<b>ORO VALLEY</b> ..... <b>OR</b> ..... <b>PMA</b>					Contracts (pre Sept. 2000) 009 1.00%					Privilege Tax 000 3.00%				
Privilege Tax 000 2.00%					<b>ST. JOHNS (F)</b> ..... <b>SJ</b> ..... <b>APA</b>					<b>Retail Tax for single item over \$1,250 (eff. 5/1/05)</b> 004 <b>2.00%</b>				
Hotel/Motel (Additional Tax) 003 3.00%					Privilege Tax 000 2.00%					Contracts (pre Aug. 2002) 009 2.00%				
Construction Contracting 004 4.00%					Use Tax 002 2.00%					<b>WILLIAMS (F)</b> ..... <b>WL</b> ..... <b>COC</b>				
Contracts (pre May 2004) 008 2.00%					Hotel/Motel (Additional Tax) 003 1.00%					Privilege Tax 000 3.00%				
<b>PAGE (F)</b> ..... <b>PG</b> ..... <b>COC</b>					Retail Tax portion of single item over \$1,500 004 1.00%					Food Tax 002 2.00%				
Privilege Tax 000 3.00%					Use Tax portion of single item over \$1,500 006 1.00%					Hotel/Motel Tax (not in addition to WL) 003 4.50%				
Hotel/Motel (Additional Tax) 001 2.00%					<b>SAN LUIS (F)</b> ..... <b>SU</b> ..... <b>YMA</b>					Restaurant/Bar 009 4.50%				
Use Tax 002 3.00%					Privilege Tax 000 3.50%					<b>WINKELMAN (F)</b> ..... <b>WM</b> ..... <b>GLA/PNL</b>				
Restaurant/Bar 003 3.00%					Use Tax 002 3.50%					Privilege Tax 000 3.50%				
Retail Tax portion of single item over \$3,000 004 2.00%					Contracts (pre Oct. 2004) 009 2.50%					Contracts (pre Dec. 2001) 008 2.50%				
Use Tax portion of single item over \$3,000 006 2.00%					<b>SEDONA</b> ..... <b>SE</b> ..... <b>YAV/COC</b>					<b>WINSLOW (F)</b> ..... <b>WS</b> ..... <b>NAV</b>				
<b>PARADISE VALLEY (F)</b> ..... <b>PV</b> ..... <b>MAR</b>					Privilege Tax 000 3.00%					Privilege Tax 000 3.00%				
Privilege Tax 000 1.65%					Hotel/Motel (Additional Tax) 001 3.00%					Retail Tax portion of single item over \$1,000 001 1.00%				
Hotel/Motel (Additional Tax) 001 3.00%					Use Tax 002 3.00%					Hotel/Motel (Additional Tax) 003 2.00%				
Use Tax 002 1.65%					<b>SHOW LOW (F)</b> ..... <b>SL</b> ..... <b>NAV</b>					Jet Fuel 009 \$0.03/gal				
Contracts (post Dec. 1998 and pre Sep. 2004) 008 1.40%					Privilege Tax 000 2.00%					<b>YOUNGTOWN</b> ..... <b>YT</b> ..... <b>MAR</b>				
Contracts (pre Jan. 1999) 009 1.20%					<b>SIERRA VISTA (F)</b> ..... <b>SR</b> ..... <b>COH</b>					Privilege Tax 000 2.00%				
<b>PARKER</b> ..... <b>PK</b> ..... <b>LAP</b>					Privilege Tax 000 1.50%					Hotel/Motel (Additional Tax) 003 2.00%				
Privilege Tax 000 2.00%					Use Tax 002 1.60%					<b>YUMA (F)</b> ..... <b>YM</b> ..... <b>YMA</b>				
Retail Tax portion of single item over \$2,500 001 1.00%					Restaurant/Bar 003 2.60%					Privilege Tax 000 1.70%				
Utilities 003 3.00%					Hotel/Motel 004 5.50%					NOTE: Retail portion of single item over \$25,000 is taxed at zero.				
Hotel/Motel (Additional Tax) 004 3.00%					Retail Sales 005 1.60%									
<b>PATAGONIA (F)</b> ..... <b>PA</b> ..... <b>STC</b>					Utilities/Telecommunications 008 2.00%									
Privilege Tax 000 3.00%					Jet Fuel 009 \$0.02/gal									
Food 001 2.50%					<b>SNOWFLAKE (F)</b> ..... <b>SN</b> ..... <b>NAV</b>									
Hotel/Motel (Additional tax) 003 3.00%					Privilege Tax 000 2.00%									
Mining 005 0.10%					Hotel/Motel (Additional Tax) 001 4.00%									
<b>PAYSON (F)</b> ..... <b>PS</b> ..... <b>GLA</b>					Restaurant/Bar 003 3.00%									
Privilege Tax 000 2.12%					<b>SOMERTON (F)</b> ..... <b>SO</b> ..... <b>YMA</b>									
Hotel/Motel (Additional Tax) 003 3.00%					Privilege Tax 000 2.50%									
Contracts (pre Jan. 2005) 009 2.00%					Use Tax 002 2.50%									
<b>PIMA (F)</b> ..... <b>PM</b> ..... <b>GRA</b>					<b>SOUTH TUCSON (F)</b> ..... <b>ST</b> ..... <b>PMA</b>									
Privilege Tax 000 2.00%					Privilege Tax 000 2.50%									
Contracts (pre Nov. 2001) 009 1.00%					Restaurant/Bar 009 3.50%									
<b>PINETOP-LAKESIDE (F)</b> ..... <b>PP</b> ..... <b>NAV</b>					<b>SPRINGERVILLE (F)</b> ..... <b>SV</b> ..... <b>APA</b>									
Privilege Tax 000 2.50%					Privilege Tax 000 3.00%									
Hotel/Motel (Additional Tax) 003 3.00%					<b>Hotel/Motel (Additional Tax) (eff. 3/1/05)</b> 001 <b>2.00%</b>									
Restaurant/Bar (Additional Tax) 004 2.00%					Retail Tax portion of single item over \$1,000 004 2.00%									
<b>PRESCOTT VALLEY (F)</b> ..... <b>PL</b> ..... <b>YAV</b>					<b>SUPERIOR</b> ..... <b>SI</b> ..... <b>PNL</b>									
Privilege Tax 000 2.33%					Privilege Tax 000 2.00%									
Use Tax 002 2.33%					Retail Tax portion of single item over \$500 004 1.00%									
Hotel/Motel (Additional Tax) 003 2.33%					<b>SURPRISE</b> ..... <b>SP</b> ..... <b>MAR</b>									
Contracts (pre Dec. 2002) 009 2.00%					Privilege Tax 000 2.20%									
<b>QUARTZSITE</b> ..... <b>QZ</b> ..... <b>LAP</b>					Hotel/Motel (Additional Tax) 001 1.00%									
Privilege Tax 000 2.50%					Restaurant/Bar 003 3.20%									
Use Tax 002 2.50%					Retail Tax portion of single item over \$5,000 004 1.20%									
Retail Tax portion of single item over \$10,000 004 1.00%					Contracts (pre April 2004) 009 2.00%									
Metalliferous Mining 005 0.10%					<b>TAYLOR (F)</b> ..... <b>TL</b> ..... <b>NAV</b>									
Use Tax portion of single item over \$10,000 006 1.00%					Privilege Tax 000 2.00%									
<b>QUEEN CREEK (F)</b> ..... <b>QC</b> ..... <b>MAR/PNL</b>					Hotel/Motel (Additional Tax) 003 2.00%									
Privilege Tax/Use Tax 000 2.00%					<b>THATCHER (F)</b> ..... <b>TC</b> ..... <b>GRA</b>									
Hotel/Motel (Additional Tax) 003 1.00%					Privilege Tax 000 2.00%									
Contracts (pre March 2003) 009 1.00%					Hotel/Motel (Additional Tax) 003 3.00%									
					Retail Tax for single item over \$5,000 004 1.00%									
					<b>TOLLESON (F)</b> ..... <b>TN</b> ..... <b>MAR</b>									
					Privilege Tax 000 2.00%									
					Hotel/Motel (Additional Tax) 001 2.00%									

**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**

<u>COUNTY</u>	<u>CODE</u>
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**

<u>INDIAN RESERVATION</u>	<u>COUNTY</u>	<u>CODE</u>
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).