

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	Santa Cruz	Yavapai	Yuma	All Other Counties	
002	Mining-Nonmetal	3.437%	3.828%	3.75%	3.75%	3.562%	3.281%	3.437%	3.805%	3.75%	3.593%	3.805%	3.437%	.031%
004	Utilities	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
005	Communications	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
006	Transporting	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
007	Private (Rail) Car	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
008	Pipeline	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
009	Publication	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
010	Job Printing	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
012	Amusement	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
015	Contracting-Prime ^a	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
017	Retail	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	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%	6.737%	6.60%	6.60%	7.27%	5.78%	6.05%	6.698%	6.60%	6.325%	6.698%	6.05%	.055%
026	Use Tax-Utilities	6.10%	5.725%	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
037	Contracting-Owner Builder	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.70%	6.10%	.056%
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¢	3.66¢	3.66¢	3.66¢	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

- 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) 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.
- 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.

TABLE II					PROGRAM CITIES									
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
BENSON (F)	BS			COH	CLIFTON (F)	CF			GRN	FOUNTAIN HILLS (F)	FH			MAR
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.60%	
Hotel/Motel (Additional Tax)		001	2.00%		For single item, Retail Tax on portion over \$9999		004	2.00%		Use Tax		002	2.60%	
Retail Tax for entire single item over \$5000		004	1.00%		Contracts (pre Mar. 2006)		009	2.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		005	4.00%		COLORADO CITY	CC			MOH	Residential Rental		004	1.60%	
Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax		000	2.00%		Metalliferous Mining		005	0.10%	
BISBEE (F)	BB			COH	Use Tax		002	2.00%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Nov. 2000)		009	1.20%	
Hotel/Motel (Additional Tax)		003	2.50%		COOLIDGE (F)	CL			PNL	FREDONIA (F)	FD			COC
BUCKEYE (F)	BE			MAR	Privilege Tax		000	3.00%		Privilege Tax		000	4.00%	
Privilege Tax		000	2.00%		Retail Tax for entire single item over \$10,000		001	1.50%		Use Tax		002	4.00%	
Telecommunications		007	4.00%		Use Tax		002	3.00%		Contracts (pre Apr. 2007)		009	2.00%	
Construction Contracting		015	3.00%		Use Tax for entire single item over \$10,000		003	1.50%		GILA BEND (F)	GI			MAR
Contracts (pre Aug. 2006)		008	2.00%		Hotel/Motel (Additional Tax)		006	3.00%		Privilege Tax		000	3.00%	
BULLHEAD CITY	BH			MOH	Construction Contracting		005	4.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	2.00%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Telecommunications		007	3.50%	
Use Tax		002	2.00%		Contracts (pre Aug. 2004)		009	2.00%		Telecom (preexist Jan. 2000)		008	3.00%	
Jet Fuel Use Tax		008	\$.03/gal		COTTONWOOD (F)	CW			YAV	Privilege Tax (preexist Jan. 2000)		009	2.50%	
Jet Fuel		009	\$.03/gal		Privilege Tax		000	2.20%		GILBERT (F)	GB			MAR
CAMP VERDE	CE			YAV	Utilities		001	1.00%		Privilege Tax		000	1.50%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Use Tax		002	2.00%		Construction Contracting		015	3.20%		GLOBE (F)	GL			GLA
Hotel/Motel (Additional Tax)		003	3.00%		Contracts (pre Jan. 2006)		009	2.20%		Privilege Tax		000	2.00%	
Hotel/Motel		004	1.00%		DEWEY-HUMBOLDT (F)	DH			YAV	Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		005	3.00%		Privilege Tax		000	1.00%		Contracts (pre May 2005)		009	1.50%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Use Tax		002	2.00%		GOODYEAR (F)	GY			MAR
Contracts (pre Mar. 2000)		009	1.00%		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.00%	
CAREFREE (F)	CA			MAR	Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax)		003	2.50%	
Privilege Tax		000	3.00%		DOUGLAS (F)	DL			COH	Retail Tax for entire single item over \$5000		004	1.20%	
Food Tax		001	2.00%		Privilege Tax		000	2.80%		Restaurant/Bar		005	4.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Retail Tax for entire single item over \$10,000		003	1.80%		Construction Contracting		006	3.50%	
Restaurant/Bar		004	3.00%		Use Tax		002	2.50%		Jet Fuel		009	\$.03/gal	
Construction Contracting		005	4.00%		Contracts (pre Sep. 2008)		008	2.50%		Contracts (pre Jan. 2005)		008	2.00%	
Contracts (pre Apr. 2005)		009	2.00%		DUNCAN (F)	DC			GRN	GUADALUPE (F)	GU			MAR
CASA GRANDE (F)	CG			PNL	Privilege Tax		000	2.00%		Privilege Tax		000	3.00%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		EAGAR (F)	EG			APA	Restaurant/Bar		003	5.00%	
Utilities/Telecommunications		001	2.00%		Privilege Tax		000	3.00%		Amusements		004	5.00%	
Retail Sales		002	2.00%		Use Tax		002	3.00%		Contracts (pre Aug. 2003)		009	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		HAYDEN (F)	HY			GLA
For single item, Retail Tax on portion over \$5000		004	1.50%		For single item, Retail Tax on portion over \$1000		004	2.00%		Privilege Tax		000	3.00%	
Construction Contracting		015	4.00%		For single item, Use Tax on portion over \$1000		006	2.00%		Use Tax		002	3.00%	
Contracts (pre Aug. 2006)		009	1.80%		EL MIRAGE (F)	EM			MAR	Hotel/Motel (Additional Tax)		003	2.00%	
CAVE CREEK (F)	CK			MAR	Privilege Tax		000	3.00%		Metalliferous Mining		005	0.10%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		001	2.00%		Timbering and Other Extraction		009	0.10%	
Utilities		001	3.00%		Use Tax		002	3.00%		Contracts (pre Mar. 2004)		008	1.00%	
Use Tax		002	2.50%		ELOY (F)	EL			PNL	HOLBROOK (F)	HB			NAV
Hotel/Motel (Additional Tax)		003	4.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Construction Contracting		005	5.00%		Use Tax		002	3.00%		Use Tax		002	3.00%	
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Hotel/Motel (Additional Tax)		003	4.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Dec. 2000)		009	2.00%		Construction Contracting		005	4.50%		For single item, Retail Tax on portion over \$1,000		006	2.00%	
CHINO VALLEY (F)	CV			YAV	Restaurant/Bar		009	6.00%		For single item, Use Tax on portion over \$1,000		008	2.00%	
Privilege Tax		000	3.00%		Contracts (pre July 2001)		004	2.00%		HUACHUCA CITY	HC			COH
Use Tax		002	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Privilege Tax		000	1.50%	
Hotel/Motel (Additional Tax)		003	3.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%		Contracts (pre Dec. 2001)		009	1.00%	
Jet Fuel		008	\$.015/gal		FLORENCE (F)	FL			PNL	JEROME	JO			YAV
Jet Fuel Use Tax		009	\$.015/gal		Privilege Tax		000	2.00%		Privilege Tax		000	3.00%	
Contracts (pre Sep. 2004)		007	2.00%		Food		001	2.00%		KEARNY	KN			PNL
CLARKDALE (F)	CD			YAV	Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.50%	
Privilege Tax		000	2.25%		Construction Contracting		015	4.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Hotel/Motel (Additional Tax)		001	2.00%		Contracts (pre Mar. 2006)		009	2.00%		Construction Contracting		015	3.50%	
Construction Contracting		005	3.25%							Contracts (pre Oct. 2006)		009	2.00%	
Contracts (pre Aug. 2004)		008	2.25%											

TABLE II		PROGRAM CITIES		
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
THATCHER (F)	TC			GRA
Privilege Tax		000	2.00%	
Food Tax		001	1.50%	
Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%	
Retail Tax for entire single item over \$5,000		004	1.00%	
Contracts (pre Dec. 2006)		009	2.00%	
Rental of Real Property		013	2.00%	
Construction Contracting		015	3.50%	
TOLLESON (F)	TN			MAR
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	2.00%	
For single item, Retail Tax on portion over \$5,000		004	2.00%	
Contracts (pre Oct. 2007)		009	2.00%	
TOMBSTONE	TS			COH
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	3.00%	
WELLTON (F)	WT			YMA
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		003	2.50%	
WICKENBURG (F)	WB			MAR
Privilege Tax		000	1.70%	
Hotel/Motel (Additional Tax)		003	3.50%	
Retail Tax for entire single item over \$10,000		004	1.19%	
Restaurant and Bars		011	5.20%	
Contracts (pre Oct. 2003)		009	1.00%	
WILLCOX (F)	WC			COH
Privilege Tax		000	3.00%	
Hotel/Motel		003	7.00%	
Retail Tax for entire single item over \$1,250		004	2.00%	
Contracts (pre Aug. 2002)		009	2.00%	
WILLIAMS (F)	WL			COC
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%	
WINKELMAN (F)	WM			GLA/PNL
Privilege Tax		000	3.50%	
Contracts (pre Dec. 2001)		008	2.50%	
WINSLOW (F)	WS			NAV
Privilege Tax		000	3.00%	
For single item, Retail Tax on portion over \$1,000		001	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar (Additional Tax)		004	2.00%	
Jet Fuel		009	\$.03	
YOUNGTOWN (F)	YT			MAR
Privilege Tax		000	3.00%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Aug. 2007)		009	2.00%	
Rental of Real Property		013	2.00%	
YUMA (F)	YM			YMA
Privilege Tax		000	1.70%	

NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.

TABLE III NON-PROGRAM CITIES

For information, call:

Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
Chandler.....	(480) 782-2280
Flagstaff.....	(928) 779-7614
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.