

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 1** provides the tax rates which **combine** the state's transaction privilege tax rate and the county excise tax rate. Table 1 also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- **Table 2** 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 3** 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 4** 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 5** 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 1		TAX RATES FOR SALES IN THESE COUNTIES												Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES ^a	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%	4.375%	3.562%	3.281%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.031%
004	Utilities	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
005	Communications	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
006	Transporting	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
007	Private (Rail) Car	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
008	Pipeline	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
009	Publication	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
010	Job Printing	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
012	Amusement	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	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%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
015	Contracting-Prime	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
017	Retail	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	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%	7.7%	7.27%	5.78%	6.05%	6.698%	6.60%	6.325%	6.71%	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%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	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¢	4.27¢	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, see the Department's web site at www.azdor.gov.
- 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 2					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	CLARKDALE (F)	CD			YAV	FLORENCE (F)	FL			PNL
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Food for Home Consumption Tax		001	2.00%	
Retail Tax for entire single item over \$5000		004	1.00%		Metalliferous Mining		003	0.10%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Construction Contracting		005	4.00%		Contracts (pre Jun. 2009)		005	3.25%		Construction Contracting		015	4.00%	
Construction Contracts (pre Feb. 2005)		008	2.50%		Construction Contracting		006	4.00%		Contracts (pre Mar. 2006)		009	2.00%	
BISBEE (F)	BB			COH	Construction Contracts (pre Aug. 2004)		008	2.25%		Use Tax		029	3.00%	
Privilege Tax		000	2.50%		CLIFTON (F)	CF			GRN	FOUNTAIN HILLS (F)	FH			MAR
Hotel/Motel (Additional Tax) ^(A)		003	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.60%	
BUCKEYE (F)	BE			MAR	For single item, Retail Tax on portion over \$9999		004	2.00%		Use Tax		002	2.60%	
Privilege Tax		000	3.00%		Contracts (pre Mar. 2006)		009	2.00%		Hotel/Motel (Additional Tax)(pre Oct. 2010) ^(A)		003	3.00%	
Retail Tax for entire single item over \$1,999.99		001	1.50%		COLORADO CITY	CC			MOH	Residential Rental		004	1.60%	
Rental Occupancy		006	2.00%		Privilege Tax		000	2.00%		Metalliferous Mining		005	0.10%	
Telecommunications		007	4.00%		Use Tax		002	2.00%		Contracts (pre Apr. 2003)		008	1.60%	
Rental of Real Property		013	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Contracts (pre Nov. 2000)		009	1.20%	
Construction Contracting		015	3.00%		COOLIDGE (F)	CL			PNL	Hotel/Motel (Additional Tax) ^(A)		025	4.00%	
Contracts (pre Aug. 2006)		008	2.00%		Privilege Tax		000	3.00%		FREDONIA (F)	FD			COC
CAMP VERDE	CE			YAV	Retail Tax for entire single item over \$10,000		001	1.50%		Privilege Tax		000	4.00%	
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Use Tax		002	4.00%	
Use Tax		002	2.00%		Use Tax for entire single item over \$10,000		003	1.50%		Contracts (pre Mar. 2007)		009	2.00%	
Hotel/Motel (Additional Tax) ^(B)		003	3.00%		Hotel/Motel (Additional Tax) ^(A)		006	3.00%		GILA BEND (F)	GI			MAR
Hotel/Motel		004	3.00%		Construction Contracting		005	4.00%		Privilege Tax		000	3.00%	
Construction Contracting		005	3.00%		Contracts (pre Oct. 2005)		008	3.00%		Use Tax (monthly gross receipts less than \$500,000)		002	1.50%	
Construction Contracts (pre Jul. 2004)		008	2.00%		Contracts (pre Aug. 2004)		009	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Privilege Contracts (pre August 2012)		007	2.00%		COTTONWOOD (F)	CW			YAV	Jet Fuel		005	\$.03/gal	
Privilege Contracts (pre Mar. 2000)		009	1.00%		Privilege Tax		000	3.00%		Telecommunications		007	3.50%	
Rental of Real Property		013	2.00%		Utilities		001	1.00%		Telecom (preexist Jan. 2000)		008	3.00%	
CAREFREE (F)	CA			MAR	Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
Privilege Tax		000	3.00%		Construction Contracting		015	4.00%		Use Tax (monthly gross receipts \$500,001 and above)		029	0.30%	
Food for Home Consumption Tax		001	2.00%		Construction Contracts (pre Nov. 2008)		008	3.20%		GILBERT (F)	GB			MAR
Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Contracts (pre Nov. 2008)		007	2.20%		Privilege Tax		000	1.50%	
Restaurant/Bar		004	3.00%		Contracts (pre Jan. 2006)		009	2.20%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Construction Contracting		005	4.00%		DEWEY-HUMBOLDT (F)	DH			YAV	GLOBE (F)	GL			GLA
Contracts (pre Apr. 2005)		009	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
CASA GRANDE (F)	CG			PNL	Use Tax		002	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Contracts (pre May 2005)		009	1.50%	
Utilities/Telecommunications		001	2.00%		Metalliferous Mining		005	0.10%		NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.				
Retail Sales		002	2.00%		Construction Contracting (pre Jun. 2010)		015	1.00%		GOODYEAR (F)	GY			MAR
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		DUNCAN (F)	DC			GRN	Privilege Tax		000	2.50%	
For single item, Retail Tax on portion over \$5000		004	1.50%		Privilege Tax		000	2.00%		Food for Home Consumption Tax		001	2.00%	
Construction Contracting		015	4.00%		Use Tax		002	3.00%		Food for Home Consumption Contracts (pre Jan. 2012)		010	2.50%	
Contracts (pre Aug. 2006)		009	1.80%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Use Tax		002	2.50%	
CAVE CREEK (F)	CK			MAR	For single item, Retail Tax on portion over \$1000		004	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.50%	
Privilege Tax		000	3.00%		For single item, Use Tax on portion over \$1000		006	2.00%		Retail Tax for entire single item over \$5000		004	1.20%	
Utilities		001	3.00%		EL MIRAGE (F)	EM			MAR	Restaurant/Bar		005	4.00%	
Use Tax		002	3.00%		Privilege Tax		000	3.00%		Construction Contracting		006	3.50%	
Hotel/Motel (Additional Tax) ^(A)		003	4.00%		Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Use Tax for entire single item over \$5000		007	1.20%	
Construction Contracting		005	5.00%		Use Tax		002	3.00%		Contracts (pre Jan. 2005)		008	2.00%	
Contracts (pre Oct. 6, 2005)		008	2.50%		ELOY (F)	EL			PNL	Jet Fuel		009	\$.03/gal	
Contracts (pre Dec. 2000)		009	2.00%		Privilege Tax		000	3.00%		GUADALUPE (F)	GU			MAR
CHINO VALLEY (F)	CV			YAV	Use Tax		002	3.00%		Privilege Tax		000	4.00%	
Privilege Tax		000	4.00%		Hotel/Motel (Additional Tax) ^(A)		003	4.00%		Restaurant/Bar		003	5.00%	
Metalliferous Mining		001	0.10%		Construction Contracting		005	4.50%		Amusements		004	5.00%	
Use Tax		002	3.00%		Restaurant/Bar		009	6.00%		Privilege Contracts (pre Jul. 2011-Excludes 003 & 004)		008	3.00%	
Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Contracts (pre July 2001)		004	2.00%		Privilege Contracts (pre Aug. 2003-Excludes 003 & 004)		009	2.00%	
Pipeline		004	3.00%		Contracts (pre Oct. 2005)		008	3.00%		Rental of Real Property		013	3.00%	
Privilege Tax Contracts (pre June 2013)		006	3.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%						
Jet Fuel		008	\$.015/gal											
Jet Fuel Use Tax		009	\$.015/gal											
Contracts (pre Sep. 2004)		007	2.00%											
Rental of Real Property		013	3.00%											

(F) These cities tax food sales (A) "Additional Tax" means in addition to Privilege Tax (B) "Additional Tax" means in addition to Hotel/Motel (C) "Additional Tax" means in addition to Commercial Lease

TABLE 2					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
HAYDEN (F)	HY			GLA	MARANA	MA			PMA/PNL	PAYSON (F)	PS			GLA
Privilege Tax		000	3.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.12%	
Use Tax		002	3.00%		Telecommunications		001	4.00%		Hotel/Motel (Additional Tax) ^(A)		003	5.00%	
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Use Tax		002	2.00%		Contracts (pre Jan. 2005)		009	2.00%	
Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax) (effective July 3, 2009) ^(A)		003	6.00%		PIMA (F)	PM			GRA
Timbering and Other Extraction		009	0.10%		Utilities		004	4.00%		Privilege Tax		000	2.00%	
Contracts (pre Mar. 2004)		008	1.00%		Construction Contracting		008	4.00%		Construction Contracting		015	3.00%	
HOLBROOK (F)	HB			NAV	Contracts (pre Oct. 2004)		006	2.00%		Contracts (pre Jun. 2007)		008	2.00%	
Privilege Tax		000	3.00%		Construction Contracts (pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		Contracts (pre Nov. 2001)		009	1.00%	
Use Tax		002	3.00%		Construction Contracts (pre May 2001)		009	3.00%		PINETOP-LAKESIDE (F)	PP			NAV
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Construction, Telecommunications & Utilities Contracts (pre Aug. 2006)		010	4.50%		Privilege Tax		000	2.50%	
HUACHUCA CITY	HC			COH	MARICOPA (F)	MP			PNL	Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Privilege Tax		000	1.50%		Privilege Tax		000	2.00%		Privilege Tax		000	2.33%	
Contracts (pre Dec. 2001)		009	1.00%		Use Tax		002	2.00%		Use Tax		002	2.33%	
JEROME	JO			YAV	Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.33%	
Privilege Tax		000	3.50%		Construction Contracting		004	3.50%		For single item, Retail Tax on portion over \$5,000		005	1.50%	
Contracts (pre Jan.-2010)		009	3.00%		Metalliferous Mining		005	0.10%		PRESCOTT VALLEY (F)	PL			YAV
Residential Rental		013	3.50%		Contracts (pre May 2005)		009	2.00%		Privilege Tax		000	2.50%	
Constructions Contracts		015	3.00%		MIAMI (F)	MM			GLA	Use Tax		002	2.50%	
KEARNY (F)	KN			PNL	Privilege Tax		000	2.50%		For single item, Retail Tax on portion over \$10,000		004	1.00%	
Privilege Tax		000	3.00%		Contracts (pre May 2003)		009	1.50%		Metalliferous Mining		005	0.10%	
Hotel/Motel (Additional Tax) ^(A)		003	3.00%		ORO VALLEY	OR			PMA	For single item, Use Tax on portion over \$10,000		006	1.00%	
Construction Contracting		008	4.00%		Privilege Tax		000	2.00%		Restaurant and Bars		011	3.00%	
Contracts (pre July 2009)		015	3.50%		Hotel/Motel (Additional Tax) ^(A)		003	6.00%		Construction Contracting		015	3.50%	
Contracts (pre Oct. 2006)		009	2.00%		Construction Contracting		004	4.00%		Hotel/Motel		025	5.50%	
Rental of Real Property		013	2.50%		Contracts (pre May 2004)		008	2.00%		Manufactured Buildings		117	3.50%	
KINGMAN	KM			MOH	Utilities		005	4.00%		Contracts (pre Dec. 2005)		008	2.50%	
Privilege Tax		000	2.50%		PAGE (F)	PG			COC	QUEEN CREEK (F)	QC			MAR/PNL
Use Tax		002	2.50%		Privilege Tax		000	3.00%		Privilege Tax/Use Tax		000	2.25%	
Hotel/Motel (Additional Tax) ^(A)		003	4.00%		Hotel/Motel (Additional Tax) ^(A)		001	4.263%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Metalliferous Mining		005	0.10%		Use Tax		002	3.00%		Construction Contracting		005	4.25%	
Restaurant/Bar Contracts (pre July 2013)		006	2.00%		Restaurant/Bar		003	4.00%		Construction Contracts (pre Oct. 2007)		006	4.00%	
Privilege Tax Contracts (pre July 2013)		007	2.00%		For single item, Retail Tax on portion over \$3,000		004	2.00%		Contracts (pre Oct. 2007)		007	2.00%	
Restaurant/Bar (Additional Tax) ^(A)		011	1.00%		For single item, Use Tax on portion over \$3,000		006	2.00%		Construction Contracts (pre Sep. 5, 2005)		008	2.00%	
Restaurant/Bar Contracts (pre Jan. 2012)		004	2.00%		Rental of Real Property		013	3.00%		Contracts (pre March 2003)		009	1.00%	
Rental of Real Property		013	2.00%		PARADISE VALLEY (F)	PV			MAR	QUEEN CREEK SPECIAL DISTRICT...QD				MAR/PNL
LAKE HAVASU CITY	LH			MOH	Privilege Tax		000	2.50%		Privilege Tax		000	2.50%	
Privilege Tax		000	2.00%		Privilege Tax Contracts (pre Aug. 2011)		007	1.65%		<i>Call 480-358-3000 to find out if this rate applies to your business activities in Queen Creek.</i>				
Hotel/Motel (Additional Tax) ^(A)		001	3.00%		Hotel/Motel (Additional Tax) ^(A)		025	3.40%		SAFFORD (F)	SF			GRA
Use Tax		002	2.00%		Hotel/Motel (Additional Tax) ^(A) (pre Aug. 2010)		001	3.00%		Privilege Tax		000	2.50%	
Restaurant/Bar (Additional Tax) ^(A)		003	1.00%		Use Tax		002	2.50%		Use Tax		002	2.50%	
Jet Fuel		007	\$.03/gal		Use Tax Contracts (pre Aug. 2011)		006	1.65%		Hotel/Motel (Additional Tax) ^(A)		003	5.00%	
Jet Fuel Use Tax		008	\$.03/gal		Contracts (pre Sep. 2004)		008	1.40%		Retail Tax for entire single item over \$5,000		004	1.00%	
LITCHFIELD PARK (F)	LP			MAR	Contracts (pre Jan. 1999)		009	1.20%		Use Tax for entire single item over \$5,000		006	1.00%	
Privilege Tax		000	2.80%		Commercial Lease		013	1.65%		Construction Contracting		015	2.50%	
Hotel/Motel (Additional Tax) ^(A)		001	1.00%		Commercial Lease (Additional Tax) ^(C)		313	0.85%		Contracts (pre Dec. 2006)		008	2.50%	
Use Tax		002	2.80%		Residential Rental		012	1.65%		Contracts (pre Nov. 2005)		009	2.00%	
Construction Contracting		015	4.80%		PARKER	PK			LAP	SAHUARITA	SA			PMA
Construction Contracts (pre Nov. 2008)		006	4.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Construction Contracts (pre June 17, 2006)		008	2.00%		Retail Tax for single item over \$2,500		001	1.00%		Construction Contracting		002	4.00%	
Contracts (pre Oct. 2008)		009	2.00%		Utilities		003	3.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
MAMMOTH	MH			PNL	Hotel/Motel (Additional Tax) ^(A)		004	4.00%		Construction Contracts (pre July 2005)		008	3.00%	
Privilege Tax		000	2.00%		Restaurant/Bar		011	4.00%		Privilege Tax Contracts (pre Sept. 2000)		009	1.00%	
Use Tax		002	2.00%		PATAGONIA (F)	PA			STC	Privilege Tax		000	3.00%	
					Privilege Tax		000	3.00%		Food for Home Consumption Tax		001	2.50%	
					Hotel/Motel (Additional Tax) ^(A)		001	2.50%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
					Restaurant/Bar		011	4.00%		Mining		005	0.10%	

(F) These cities tax food sales (A) "Additional Tax" means in addition to Privilege Tax (B) "Additional Tax" means in addition to Hotel/Motel (C) "Additional Tax" means in addition to Commercial Lease

TABLE 2					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
ST. JOHNS (F) SJ APA					SUPERIOR SI PNL					WELLTON (F) WT YMA							
Privilege Tax			000	3.00%		Privilege Tax			000	4.00%		Privilege Tax			000	2.50%	
Privilege Tax Contracts (pre Nov. 2011)			007	2.00%		Metalliferous Mining			005	0.10%		Hotel/Motel (Additional Tax) ^(A)			003	2.50%	
Hotel/Motel (Additional Tax) ^(A)			025	3.00%		Privilege Tax Contracts (pre Dec 2013)			008	2.00%		WICKENBURG (F) WB MAR					
Hotel/Motel (Additional Tax) ^(A) (pre Sep. 2011)			003	1.00%		Rental of Real Property			013	2.00%		Privilege Tax			000	2.20%	
Rental of Real Property			013	2.00%		For single item, Retail Tax on portion over \$500			004	1.00%		Hotel/Motel (Additional Tax) ^(A)			003	2.00%	
Use Tax			002	3.00%		SURPRISE SP MAR						Retail Tax for entire single item over \$5,000			004	1.69%	
Use Tax Contracts (pre Nov. 2011)			008	2.00%		Privilege Tax			000	2.20%		Telecommunications			005	3.00%	
SAN LUIS (F) SU YMA					TAYLOR (F) TL NAV					WILLIAMS WL COC							
Privilege Tax			000	4.00%		Hotel/Motel (Additional Tax) ^(A)			001	2.52%		Privilege Tax			000	3.50%	
Use Tax			002	4.00%		Use Tax			002	2.20%		Hotel/Motel Tax			003	4.50%	
Contracts (pre June 2008)			008	3.50%		Restaurant/Bar			003	3.20%		Metalliferous Mining			005	0.10%	
Contracts (pre Oct. 2004)			009	2.50%		Construction Contracting			005	3.70%		Privilege Tax Contracts (pre Mar 2013)			007	3.00%	
SHOW LOW (F) SL NAV					THATCHER (F) TC GRA					WINKELMAN (F) WM GLA/PNL							
Privilege Tax			000	2.00%		Privilege Tax			000	2.50%		Rental of Real Property			013	3.00%	
SIERRA VISTA (F) SR COH					TOLLESON (F) TN MAR					WINSLOW (F) WS NAV							
Privilege Tax			000	1.75%		Hotel/Motel (Additional Tax) ^(A)			000	2.50%		Privilege Tax			000	3.00%	
Use Tax			002	1.75%		Use Tax			002	2.50%		Contracts (pre Dec. 2001)			008	2.50%	
Restaurant/Bar			003	2.60%		Hotel/Motel (Additional Tax) ^(A)			003	3.00%		Hotel/Motel (Additional Tax) ^(A)			000	3.00%	
Hotel/Motel			004	5.50%		Retail Tax for entire single item over \$5,000			004	1.00%		Restaurant/Bar (Additional Tax) ^(A)			004	2.00%	
Utilities/Telecommunications			008	2.00%		Privilege Tax Contracts (pre Jul. 2011)			008	2.00%		Metalliferous Mining			005	0.10%	
Jet Fuel			009	\$0.02/gal		Contracts (pre Dec. 2006)			009	2.00%		Jet Fuel			009	\$0.3/gal.	
Rental of Real Property			013	1.00%		Rental of Real Property			013	2.00%		YOUNGTOWN (F) YT MAR					
Construction Contracting			015	2.45%		Construction Contracting			015	3.50%		Privilege Tax			000	3.00%	
Contracts (pre Sept. 2006)			006	1.50%		TOMBSTONE TS COH						Use Tax			002	3.00%	
SNOWFLAKE (F) SN NAV					TUSAYAN TY COC					YUMA (F) YM YMA							
Privilege Tax			000	2.00%		Privilege Tax			000	2.00%		Privilege Tax			000	1.70%	
Hotel/Motel (Additional Tax) ^(A)			001	4.00%		Restaurant and Bar			011	4.00%		NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.					
Restaurant/Bar			003	3.00%		Hotel/Motel (Additional Tax) ^(A)			025	2.00%							
SOUTH TUCSON (F) ST PMA																	
Privilege Tax			000	2.50%													
Restaurant/Bar			009	3.50%													
SPRINGERVILLE (F) SV APA																	
Privilege Tax			000	3.00%													
Hotel/Motel (Additional Tax) ^(A)			001	2.00%													
For single item, Retail Tax on portion over \$1,000			004	2.00%													
STAR VALLEY (F) SY GLA																	
Privilege Tax			000	2.00%													
Metalliferous Mining			005	0.10%													
Residential Rental			013	2.00%													

◆◆ See page 5 for Tables 3, 4 and 5. ◆◆

◆◆ When filing for prior periods, use the rate tables for that specific period. Go to <http://www.azdor.gov/Business/TransactionPrivilegeTax/TPTRates.aspx> for archived rates. ◆◆

TABLE 3	NON-PROGRAM CITIES INFORMATION
Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
Bullhead City.....	(928) 763-0166
Chandler.....	(480) 782-2280
Douglas.....	(520) 417-7333
Flagstaff.....	(928) 213-2250
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
Sedona.....	(928) 204-7205
Somerton.....	(928) 722-7344
Tempe.....	(480) 350-2955
Tucson.....	(520) 791-4566
Willcox.....	(520) 766-4202

TABLE 4	COUNTY CODES
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
Sports & Tourism Authority District – Maricopa.....	MCB
Yavapai.....	YAV
Yuma.....	YMA

TABLE 5	INDIAN RESERVATION CODES	
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