

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%	4.117%	3.437%	.031%
004	Utilities	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
005	Communications	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
006	Transporting	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	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%	7.20%	6.10%	.056%
009	Publication	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
010	Job Printing	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	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%	7.20%	6.10%	.056%
012	Amusement	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	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%	7.20%	6.10%	.056%
015	Contracting—Prime ^a	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	6.10%	.056%
017	Retail	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	5.60%	6.60%	6.35%	7.20%	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 ^b	\$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 ^c	\$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 ^h	0	0	0	0	0	0	50¢	0	0	0	0	N/A
025	Transient Lodging ^d	6.05%	6.517%	6.60%	6.60%	7.27%	5.78%	5.50%	6.60%	6.325%	7.248%	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 ⁱ	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%	7.20%	6.10%	.056%
041	Municipal Water ^e	.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%	7.20%	6.10%	.056%
049	Jet Fuel Tax ^f	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 ^f	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 ^{g,j}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^f	0	0	.305¢	0	.305¢	0	0	.305¢	0	0	0	N/A
129	Use Tax Direct Payments ^l	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 ^k	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	37¢	N/A
153	Rental Car Surcharge—Stadium ^l	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% (6% effective January 1, 2006).
- 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 TAX			CITY / TOWN NAME	REGION CODE	BUSINESS TAX			CITY / TOWN NAME	REGION CODE	BUSINESS TAX		
		CLASS	RATE	COUNTY			CLASS	RATE	COUNTY			CLASS	RATE	COUNTY
APACHE JUNCTION (F)AJ.....				PNL/MAR	COLORADO CITYCC.....				MOH	GILBERT (F)GB.....				MAR
Privilege Tax		000	2.20%		Privilege Tax		000	2.00%		Privilege Tax		000	1.50%	
Utilities/Telecommunications		001	3.20%		Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Hotel/Motel (Additional Tax)		003	2.20%		Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre July 2000)		009	1.00%	
For single item, Retail Tax on portion over \$2000		004	1.20%		COOLIDGE (F)CL.....				PNL	GLOBE (F)GL.....				GLA
Contracts (pre Sept. 2000)		009	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	2.00%	
BENSON (F)BS.....				COH	Retail Tax for entire single item over \$10,000		001	1.50%		Hotel/Motel (Additional Tax)		003	3.00%	
Privilege Tax		000	2.50%		Use Tax		002	3.00%		Contracts (pre May 2005)		009	1.50%	
Hotel/Motel (Additional Tax)		001	2.00%		Use Tax for entire single item over \$10,000		003	1.50%		GOODYEAR (F)GY.....				MAR
Retail Tax for entire single item over \$5000		004	1.00%		Hotel/Motel (Additional Tax)		006	3.00%		Privilege Tax		000	2.00%	
Construction Contracting		005	4.00%		Construction Contracting		005	4.00%		Hotel/Motel (Additional Tax)		003	2.50%	
Contracts (pre Feb. 2005)		008	2.50%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Retail Tax for entire single item over \$5000		004	1.20%	
BISBEE (F)BB.....				COH	Contracts (pre Aug. 2004)		009	2.00%		Restaurant/Bar		005	4.00%	
Privilege Tax		000	2.50%		COTTONWOOD (F)CW.....				YAV	Construction Contracting		006	3.50%	
Hotel/Motel (Additional Tax)		003	2.50%		Privilege Tax		000	2.20%		Contracts (pre Jan. 2005)		008	2.00%	
Contracts (pre Mar. 2001)		009	2.00%		Utilities		001	1.00%		Jet Fuel		009	\$.03/gal	
BUCKEYE (F)BE.....				MAR	Hotel/Motel (Additional Tax)		003	2.00%		GUADALUPE (F)GU.....				MAR
Privilege Tax		000	2.00%		DEWEY-HUMBOLDT (F)DH.....				YAV	Privilege Tax		000	3.00%	
Telecommunications		007	4.00%		Privilege Tax		000	2.00%		Restaurant/Bar		003	4.00%	
BULLHEAD CITYBH.....				MOH	Use Tax		002	2.00%		Amusements		004	5.00%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Aug. 2003)		009	2.00%	
Use Tax		002	2.00%		Metalliferous Mining		005	0.10%		HAYDEN (F)HY.....				GLA
Jet Fuel Use Tax		008	\$.03/gal		DOUGLAS (F)DL.....				COH	Privilege Tax		000	3.00%	
Jet Fuel		009	\$.03/gal		Privilege Tax		000	2.50%		Use Tax		002	3.00%	
CAMP VERDECE.....				YAV	Retail Tax for entire single item over \$10,000		003	1.50%		Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	2.00%		Use Tax		002	2.50%		Metalliferous Mining		005	0.10%	
Use Tax		002	2.00%		DUNCAN (F)DC.....				GRN	Timbering and Other Extraction		009	0.10%	
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.00%		Contracts (pre Mar. 2004)		008	1.00%	
Hotel/Motel		004	1.00%		EAGAR (F)EG.....				APA	HOLBROOK (F)HB.....				NAV
Construction Contracting		005	3.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Use Tax		002	3.00%		Use Tax		002	3.00%	
Contracts (pre Mar. 2000)		009	1.00%		Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
CAREFREE (F)CA.....				MAR	For single item, Retail Tax on portion over \$1000		004	2.00%		For single item, Retail Tax on portion over \$1,000		006	2.00%	
Privilege Tax		000	3.00%		For single item, Use Tax on portion over \$1000		006	2.00%		For single item, Use Tax on portion over \$1,000		008	2.00%	
Food Tax		001	2.00%		EL MIRAGE (F)EM.....				MAR	HUACHUCA CITYHC.....				COH
Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	3.00%		Privilege Tax		000	1.50%	
Restaurant/Bar		004	3.00%		Hotel/Motel (Additional Tax)		001	2.00%		Contracts (pre Dec. 2001)		009	1.00%	
Construction Contracting		005	4.00%		Use Tax		002	3.00%		JEROMEJO.....				YAV
Contracts (pre Apr. 2005)		009	2.00%		ELOY (F)EL.....				PNL	Privilege Tax		000	3.00%	
CASA GRANDE (F)CG.....				PNL	Privilege Tax		000	3.00%		KEARNYKN.....				PNL
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Hotel/Motel (Additional Tax)		003	4.00%		Privilege Tax		000	2.00%	
Utilities/Telecommunications		001	2.00%		Contracts (pre July 2001)		004	2.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Retail Sales		002	2.00%		Construction Contracting		005	4.50%		KINGMANKM.....				MOH
Hotel/Motel (Additional Tax)		003	2.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Privilege Tax		000	2.00%	
For single item, Retail Tax on portion over \$5000		004	1.50%		Restaurant/Bar		009	6.00%		Use Tax		002	2.00%	
CAVE CREEK (F)CK.....				MAR	FLORENCE (F)FL.....				PNL	Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%		LAKE HAVASU CITYLH.....				MOH
Utilities		001	3.00%		Food		001	2.00%		Privilege Tax		000	2.00%	
Use Tax		002	2.50%		Hotel/Motel (Additional Tax)		003	2.00%		Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	4.00%		FOUNTAIN HILLS (F)FH.....				MAR	Restaurant/Bar (Additional Tax)		003	1.00%	
Construction Contracting (effective Oct. 6, 2005)		005	5.00%		Privilege Tax		000	2.60%		Jet Fuel		007	\$.03/gal	
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Use Tax		002	2.60%		Jet Fuel Use Tax		008	\$.03/gal	
Contracts (pre Dec. 2000)		009	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		LITCHFIELD PARK (F)LP.....				MAR
CHINO VALLEY (F)CV.....				YAV	Residential Rental		004	1.60%		Privilege Tax		000	2.00%	
Privilege Tax		000	3.00%		Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax)		001	1.00%	
Use Tax		002	3.00%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Contracts (pre Nov. 2000)		009	1.20%		MAMMOTHMH.....				PNL
Jet Fuel		008	\$.015/gal		FREDONIA (F)FD.....				COC	Privilege Tax		000	2.00%	
Jet Fuel Use Tax		009	\$.015/gal		Privilege Tax		000	2.00%		Use Tax		002	2.00%	
Contracts (pre Sep. 2004)		007	2.00%		GILA BEND (F)GI.....				MAR					
CLARKDALE (F)CD.....				YAV	Privilege Tax		000	3.00%						
Privilege Tax		000	2.25%		Hotel/Motel (Additional Tax)		003	2.00%						
Hotel/Motel (Additional Tax)		001	2.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%						
Construction Contracting		005	3.25%		For single item, Retail Tax on portion over \$1200		004	1.00%						
Contracts (pre Aug. 2004)		008	2.25%		Telecommunications		007	3.50%						
CLIFTON (F)CF.....				GRN	Telecom (preexist Jan. 2000)		008	3.00%						
Privilege Tax		000	2.00%											

(F) These cities tax food sales.

TABLE II		PROGRAM CITIES												
CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY
		CLASS	RATE				CLASS	RATE				CLASS	RATE	
MARANA	MA			PMA	QUARTZSITE	QZ			LAP	SURPRISE	SP			MAR
Privilege Tax		000	2.50%		Privilege Tax		000	2.50%		Privilege Tax		000	2.20%	
Telecommunications		001	4.50%		Use Tax		002	2.50%		Hotel/Motel (Additional Tax)		001	1.00%	
Use Tax		002	2.50%		For single item, Retail Tax on portion over \$10,000		004	1.00%		Restaurant/Bar		003	3.20%	
Hotel/Motel (Additional Tax)		003	3.50%		Metalliferous Mining		005	0.10%		For single item, Retail Tax on portion over \$5,000		004	1.20%	
Utilities		004	4.50%		For single item, Use Tax on portion over \$10,000		006	1.00%		Construction Contracting		005	3.70%	
Contracts (post Apr. 2001 and pre Oct. 2004)		006	2.00%		QUEEN CREEK (F)	QC			MAR/PNL	Contracts (post March 2004 and pre July 2005)		008	2.20%	
Contracts (pre Oct. 2004)		007	4.00%		Privilege Tax/Use Tax		000	2.00%		Contracts (pre April 2004)		009	2.00%	
Construction Contracting		008	4.50%		Hotel/Motel (Additional Tax)		003	1.00%		TAYLOR (F)	TL			NAV
Contracts (pre May 2001)		009	3.00%		Construction Contracting		005	4.00%		Privilege Tax		000	2.00%	
MARICOPA (F)	MP			PNL	Contracts (post Feb. 2003 and pre Sep. 5, 2005)		008	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	2.00%		Contracts (pre March 2003)		009	1.00%		THATCHER (F)	TC			GRA
Use Tax		002	2.00%		SAFFORD (F)	SF			GRA	Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		004	3.50%		Use Tax		002	2.00%		Retail Tax for entire single item over \$5,000		004	1.00%	
Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax)		003	3.00%		TOLLESON (F)	TN			MAR
Contracts (pre May 2005)		009	2.00%		Retail Tax for entire single item over \$5,000		004	1.00%		Privilege Tax		000	2.00%	
MIAMI (F)	MM			GLA	Use Tax for entire single item over \$5,000		006	1.00%		Hotel/Motel (Additional Tax)		001	2.00%	
Privilege Tax		000	2.50%		SAHUARITA	SA			PMA	TOMBSTONE	TS			COH
Contracts (pre May 2003)		009	1.50%		Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
ORO VALLEY	OR			PMA	Construction Contracting		002	4.00%		Hotel/Motel (Additional Tax)		001	3.00%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		WELLTON (F)	WT			YMA
Hotel/Motel (Additional Tax) (pre Feb. 2006)		003	3.00%		Contracts (post Aug. 2000 and pre July 2005)		008	3.00%		Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax (effective Feb. 2006))		003	6.00%		Contracts (pre Sept. 2000)		009	1.00%		WICKENBURG (F)	WB			MAR
Construction Contracting		004	4.00%		ST. JOHNS (F)	SJ			APA	Privilege Tax		000	1.70%	
Contracts (pre May 2004)		008	2.00%		Privilege Tax		000	2.00%		Retail Tax for entire single item over \$10,000		004	1.19%	
PAGE (F)	PG			COC	Use Tax		002	2.00%		Contracts (pre Oct. 2003)		009	1.00%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	1.00%		WILLCOX (F)	WC			COH
Hotel/Motel (Additional Tax)		001	3.00%		For single item, Retail Tax on portion over \$1,500		004	1.00%		Privilege Tax		000	3.00%	
Use Tax		002	3.00%		For single item, Use Tax on portion over \$1,500		006	1.00%		Hotel/Motel		003	7.00%	
Restaurant/Bar		003	4.00%		SAN LUIS (F)	SU			YMA	Retail Tax for entire single item over \$1,250		004	2.00%	
For single item, Retail Tax on portion over \$3,000		004	2.00%		Privilege Tax		000	3.50%		Contracts (pre Aug. 2002)		009	2.00%	
For single item, Use Tax on portion over \$3,000		006	2.00%		Use Tax		002	3.50%		WILLIAMS (F)	WL			COC
PARADISE VALLEY (F)	PV			MAR	Contracts (pre Oct. 2004)		009	2.50%		Privilege Tax		000	3.00%	
Privilege Tax		000	1.65%		SEDONA	SE			YAV/COC	Food Tax		002	2.00%	
Hotel/Motel (Additional Tax)		001	3.00%		Privilege Tax		000	3.00%		Hotel/Motel Tax (not in addition to WL)		003	4.50%	
Use Tax		002	1.65%		Hotel/Motel (Additional Tax)		001	3.00%		Restaurant/Bar		009	4.50%	
Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		Use Tax		002	3.00%		WINKELMAN (F)	WM			GLA/PNL
Contracts (pre Jan. 1999)		009	1.20%		SHOW LOW (F)	SL			NAV	Privilege Tax		000	3.50%	
PARKER	PK			LAP	Privilege Tax		000	2.00%		Contracts (pre Dec. 2001)		008	2.50%	
Privilege Tax		000	2.00%		SIERRA VISTA (F)	SR			COH	WINSLOW (F)	WS			NAV
For single item, Retail Tax on portion over \$2,500		001	1.00%		Privilege Tax		000	1.50%		Privilege Tax		000	3.00%	
Utilities		003	3.00%		Use Tax		002	1.60%		For single item, Retail Tax on portion over \$1,000		001	1.00%	
Hotel/Motel (Additional Tax)		004	3.00%		Restaurant/Bar		003	2.60%		Hotel/Motel (Additional Tax)		003	2.00%	
PATAGONIA (F)	PA			STC	Hotel/Motel		004	5.50%		Jet Fuel		009	\$0.03/gal	
Privilege Tax		000	3.00%		Retail Sales		005	1.60%		YOUNGTOWN	YT			MAR
Food		001	2.50%		Utilities/Telecommunications		008	2.00%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional tax)		003	3.00%		Jet Fuel		009	\$0.02/gal		Hotel/Motel (Additional Tax)		003	2.00%	
Mining		005	0.10%		SNOWFLAKE (F)	SN			NAV	YUMA (F)	YM			YMA
PAYSON (F)	PS			GLA	Privilege Tax		000	2.00%		Privilege Tax		000	1.70%	
Privilege Tax		000	2.12%		Hotel/Motel (Additional Tax)		001	4.00%		NOTE: Retail Tax on portion of single item over \$30,000 is taxed at zero.				
Hotel/Motel (Additional Tax)		003	3.00%		Restaurant/Bar		003	3.00%						
Contracts (pre Jan. 2005)		009	2.00%		SOMERTON (F)	SO			YMA					
PIMA (F)	PM			GRA	Privilege Tax		000	2.50%						
Privilege Tax		000	2.00%		Use Tax		002	2.50%						
Contracts (pre Nov. 2001)		009	1.00%		SOUTH TUCSON (F)	ST			PMA					
PINETOP-LAKESIDE (F)	PP			NAV	Privilege Tax		000	2.50%						
Privilege Tax		000	2.50%		Restaurant/Bar		009	3.50%						
Hotel/Motel (Additional Tax)		003	3.00%		SPRINGERVILLE (F)	SV			APA					
Restaurant/Bar (Additional Tax)		004	2.00%		Privilege Tax		000	3.00%						
PRESCOTT VALLEY (F)	PL			YAV	Hotel/Motel (Additional Tax)		001	2.00%						
Privilege Tax		000	2.33%		For single item, Retail Tax on portion over \$1,000		004	2.00%						
Use Tax		002	2.33%		SUPERIOR	SI			PNL					
Hotel/Motel (Additional Tax)		003	2.33%		Privilege Tax		000	2.00%						
Contracts (pre Dec. 2002)		009	2.00%		For single item, Retail Tax on portion over \$500		004	1.00%						

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.