

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

TABLE II		PROGRAM CITIES						PROGRAM CITIES						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			
MARANA	MA			PMA	QUARTZSITE	QZ			LAP	SUPERIOR	SI			PNL			
Privilege Tax		000	2.50%		Privilege Tax		000	2.50%		Privilege Tax		000	2.00%				
Telecommunications		001	4.50%		Use Tax		002	2.50%		For single item, Retail Tax on portion over \$500		004	1.00%				
Use Tax		002	2.50%		For single item, Retail Tax on portion over \$10,000		004	1.00%		SURPRISE	SP			MAR			
Hotel/Motel (Additional Tax)		003	3.50%		Metalliferous Mining		005	0.10%		Privilege Tax		000	2.20%				
Utilities		004	4.50%		For single item, Use Tax on portion over \$10,000		006	1.00%		Hotel/Motel (Additional Tax)		001	1.00%				
Contracts (post Apr. 2001 and pre Oct. 2004)		006	2.00%		Restaurant and Bars (effective Dec. 2005)		011	3.50%		Restaurant/Bar		003	3.20%				
Contracts (pre Oct. 2004)		007	4.00%		Construction Contracting (effective Dec. 2005)		015	3.50%		For single item, Retail Tax on portion over \$5,000		004	1.20%				
Construction Contracting		008	4.50%		Contracts (pre Dec. 2005)		008	2.50%		Construction Contracting		005	3.70%				
Contracts (pre May 2001)		009	3.00%		Hotel/Motel (effective Dec. 2005)		025	5.50%		Contracts (post March 2004 and pre July 2005)		008	2.20%				
MARICOPA (F)	MP			PNL	Manufactured Buildings (effective Dec. 2005)		117	3.50%		Contracts (pre April 2004)		009	2.00%				
Privilege Tax		000	2.00%		QUEEN CREEK (F)	QC			MAR/PNL	TAYLOR (F)	TL			NAV			
Use Tax		002	2.00%		Privilege Tax/Use Tax		000	2.00%		Privilege Tax		000	2.00%				
Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		003	1.00%		Hotel/Motel (Additional Tax)		003	2.00%				
Construction Contracting		004	3.50%		Construction Contracting		005	4.00%		THATCHER (F)	TC			GRA			
Metalliferous Mining		005	0.10%		Contracts (post Feb. 2003 and pre Sep. 5, 2005)		008	2.00%		Privilege Tax		000	2.00%				
Contracts (pre May 2005)		009	2.00%		Contracts (pre March 2003)		009	1.00%		Hotel/Motel (Additional Tax)		003	3.00%				
MIAMI (F)	MM			GLA	SAFFORD (F)	SF			GRA	Retail Tax for entire single item over \$5,000		004	1.00%				
Privilege Tax		000	2.50%		Privilege Tax		000	2.50%		TOLLESON (F)	TN			MAR			
Contracts (pre May 2003)		009	1.50%		Use Tax		002	2.50%		Privilege Tax		000	2.00%				
ORO VALLEY	OR			PMA	Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		001	2.00%				
Privilege Tax		000	2.00%		Retail Tax for entire single item over \$5,000		004	1.00%		TOMBSTONE	TS			COH			
Hotel/Motel (Additional Tax) (pre Jan. 2006)		003	3.00%		Use Tax for entire single item over \$5,000		006	1.00%		Privilege Tax		000	2.50%				
Hotel/Motel (Additional Tax) (effective Jan. 2006)		003	6.00%		Contracts (pre Nov. 2005)		009	2.00%		Hotel/Motel (Additional Tax)		001	3.00%				
Construction Contracting		004	4.00%		SAHUARITA	SA			PMA	WELLTON (F)	WT			YMA			
Contracts (pre May 2004)		008	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.50%				
PAGE (F)	PG			COC	Construction Contracting		002	4.00%		WICKENBURG (F)	WB			MAR			
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	1.70%				
Hotel/Motel (Additional Tax)		001	3.00%		Contracts (post Aug. 2000 and pre July 2005)		008	3.00%		Retail Tax for entire single item over \$10,000		004	1.19%				
Use Tax		002	3.00%		Contracts (pre Sept. 2000)		009	1.00%		Contracts (pre Oct. 2003)		009	1.00%				
Restaurant/Bar		003	4.00%		ST. JOHNS (F)	SJ			APA	WILLCOX (F)	WC			COH			
For single item, Retail Tax on portion over \$3,000		004	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	3.00%				
For single item, Use Tax on portion over \$3,000		006	2.00%		Use Tax		002	2.00%		Hotel/Motel		003	7.00%				
PARADISE VALLEY (F)	PV			MAR	Hotel/Motel (Additional Tax)		003	1.00%		Retail Tax for entire single item over \$1,250		004	2.00%				
Privilege Tax		000	1.65%		For single item, Retail Tax on portion over \$1,500		004	1.00%		Contracts (pre Aug. 2002)		009	2.00%				
Hotel/Motel (Additional Tax)		001	3.00%		For single item, Use Tax on portion over \$1,500		006	1.00%		WILLIAMS (F)	WL			COC			
Use Tax		002	1.65%		SAN LUIS (F)	SU			YMA	Privilege Tax		000	3.00%				
Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		Privilege Tax		000	3.50%		Food Tax		002	2.00%				
Contracts (pre Jan. 1999)		009	1.20%		Use Tax		002	3.50%		Hotel/Motel Tax (not in addition to WL)		003	4.50%				
PARKER	PK			LAP	Contracts (pre Oct. 2004)		009	2.50%		Restaurant/Bar		009	4.50%				
Privilege Tax		000	2.00%		SEDONA	SE			YAV/COC	WINKELMAN (F)	WM			GLA/PNL			
For single item, Retail Tax on portion over \$2,500		001	1.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.50%				
Utilities		003	3.00%		Hotel/Motel (Additional Tax)		001	3.00%		Contracts (pre Dec. 2001)		008	2.50%				
Hotel/Motel (Additional Tax)		004	3.00%		Use Tax		002	3.00%		WINSLOW (F)	WS			NAV			
PATAGONIA (F)	PA			STC	SHOW LOW (F)	SL			NAV	Privilege Tax		000	3.00%				
Privilege Tax		000	3.00%		Privilege Tax		000	2.00%		For single item, Retail Tax on portion over \$1,000		001	1.00%				
Food		001	2.50%		SIERRA VISTA (F)	SR			COH	Hotel/Motel (Additional Tax)		003	2.00%				
Hotel/Motel (Additional tax)		003	3.00%		Privilege Tax		000	1.50%		Jet Fuel		009	\$0.03/gal				
Mining		005	0.10%		Use Tax		002	1.60%		YOUNGTOWN	YT			MAR			
PAYSON (F)	PS			GLA	Restaurant/Bar		003	2.60%		Privilege Tax		000	2.00%				
Privilege Tax		000	2.12%		Hotel/Motel		004	5.50%		Hotel/Motel (Additional Tax)		003	2.00%				
Hotel/Motel (Additional Tax)		003	3.00%		Retail Sales		005	1.60%		YUMA (F)	YM			YMA			
Contracts (pre Jan. 2005)		009	2.00%		Utilities/Telecommunications		008	2.00%		Privilege Tax		000	1.70%				
PIMA (F)	PM			GRA	Jet Fuel		009	\$0.02/gal		NOTE: Retail Tax on portion of single item over \$30,000 is taxed at zero.							
Privilege Tax		000	2.00%		SNOWFLAKE (F)	SN			NAV								
Contracts (pre Nov. 2001)		009	1.00%		Privilege Tax		000	2.00%									
PINETOP-LAKESIDE (F)	PP			NAV	Hotel/Motel (Additional Tax)		001	4.00%									
Privilege Tax		000	2.50%		Restaurant/Bar		003	3.00%									
Hotel/Motel (Additional Tax)		003	3.00%		SOMERTON (F)	SO			YMA								
Restaurant/Bar (Additional Tax)		004	2.00%		Privilege Tax		000	2.50%									
PRESCOTT VALLEY (F)	PL			YAV	Use Tax		002	2.50%									
Privilege Tax		000	2.33%		SOUTH TUCSON (F)	ST			PMA								
Use Tax		002	2.33%		Privilege Tax		000	2.50%									
Hotel/Motel (Additional Tax)		003	2.33%		Restaurant/Bar		009	3.50%									
Contracts (pre Dec. 2002)		009	2.00%		SPRINGVILLE (F)	SV			APA								
					Privilege Tax		000	3.00%									
					Hotel/Motel (Additional Tax)		001	2.00%									
					For single item, Retail Tax on portion over \$1,000		004	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.