

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%	3.703%	3.75%	3.75%	3.562%	3.281%	3.437%	3.75%	3.75%	3.593%	4.117%	3.437%	.031%
004	Utilities	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
005	Communications	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
006	Transporting	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
007	Private (Rail) Car	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
008	Pipeline	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
009	Publication	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
010	Job Printing	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	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%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
012	Amusement	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	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%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	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%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
017	Retail	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	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%	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	\$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	\$1.51	\$.0151
023	Recreational Vehicle Surcharge ^h	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging ^d	6.05%	6.517%	6.60%	6.60%	7.27%	5.78%	6.05%	6.60%	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%	6.10%	6.10%	5.60%	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%	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%	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
036	911 Wireless Telecommunications ⁱ	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	N/A
037	Contracting—Owner Builder	6.10%	6.525%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	7.20%	6.10%	.056%
041	Municipal Water ^e	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
047	Membership Camping	6.10%	6.525%	6.10%	6.60%	5.80%	5.85%	5.60%	6.10%	6.60%	6.35%	7.20%	6.10%	.056%
049	Jet Fuel Tax ^f	3.355¢	3.538¢	3.66¢	3.66¢	3.355¢	3.202¢	3.355¢	3.66¢	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¢	3.05¢	N/A
053/055	Rental Car Surcharge ^{g,i}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^f	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	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%	5.60%	N/A
131	911 Wireline Telecommunications ^k	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	N/A
153	Rental Car Surcharge—Stadium ^j	0	0	0	0	3.25%	0	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 6%.
- 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		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY
		CLASS	RATE				CLASS	RATE				CLASS	RATE	
APACHE JUNCTION (F)	AJ			PNL/MAR	COLORADO CITY	CC			MOH	GILA BEND (F)	GI			MAR
Privilege Tax		000	2.20%		Privilege Tax		000	2.00%		Privilege Tax		000	3.00%	
Utilities/Telecommunications		001	3.20%		Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	2.20%		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
For single item, Retail Tax on portion over \$2000		004	1.20%		COOLIDGE (F)	CL			PNL	For single item, Retail Tax on portion over \$1200		004	1.00%	
Contracts (pre Sept. 2000)		009	2.00%		Privilege Tax		000	3.00%		Telecommunications		007	3.50%	
BENSON (F)	BS			COH	Retail Tax for entire single item over \$10,000		001	1.50%		Telecom (preexist Jan. 2000)		008	3.00%	
Privilege Tax		000	2.50%		Use Tax		002	3.00%		GILBERT (F)	GB			MAR
Hotel/Motel (Additional Tax)		001	2.00%		Use Tax for entire single item over \$10,000		003	1.50%		Privilege Tax		000	1.50%	
Retail Tax for entire single item over \$5000		004	1.00%		Hotel/Motel (Additional Tax)		006	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		005	4.00%		Construction Contracting		005	4.00%		Contracts (pre July 2000)		009	1.00%	
Contracts (pre Feb. 2005)		008	2.50%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		GLOBE (F)	GL			GLA
BISBEE (F)	BB			COH	Contracts (pre Aug. 2004)		009	2.00%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.50%		COTTONWOOD (F)	CW			YAV	Hotel/Motel (Additional Tax)		003	3.00%	
Hotel/Motel (Additional Tax)		003	2.50%		Privilege Tax		000	2.20%		Contracts (pre May 2005)		009	1.50%	
Contracts (pre Mar. 2001)		009	2.00%		Utilities		001	1.00%		GOODYEAR (F)	GY			MAR
BUCKEYE (F)	BE			MAR	Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.00%		Construction Contracting		015	3.20%		Hotel/Motel (Additional Tax)		003	2.50%	
Telecommunications		007	4.00%		Contracts (pre Jan.-2006)		009	2.20%		Retail Tax for entire single item over \$5000		004	1.20%	
BULLHEAD CITY	BH			MOH	DEWEY-HUMBOLDT (F)	DH			YAV	Restaurant/Bar		005	4.00%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.00%		Construction Contracting		006	3.50%	
Use Tax		002	2.00%		Use Tax		002	2.00%		Contracts (pre Jan. 2005)		008	2.00%	
Jet Fuel Use Tax		008	\$.03/gal		Hotel/Motel (Additional Tax)		003	2.00%		Jet Fuel		009	\$.03/gal	
Jet Fuel		009	\$.03/gal		Metalliferous Mining		005	0.10%		GUADALUPE (F)	GU			MAR
CAMP VERDE	CE			YAV	DOUGLAS (F)	DL			COH	Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.50%		Restaurant/Bar		003	4.00%	
Use Tax		002	2.00%		Retail Tax for entire single item over \$10,000		003	1.50%		Amusements		004	5.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	2.50%		Contracts (pre Aug. 2003)		009	2.00%	
Hotel/Motel		004	1.00%		DUNCAN (F)	DC			GRN	Privilege Tax		000	2.00%	
Construction Contracting		005	3.00%		Privilege Tax		000	2.00%		Use Tax		002	3.00%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		EAGAR (F)	EG			APA	Hotel/Motel (Additional Tax)		003	3.00%	
Contracts (pre Mar. 2000)		009	1.00%		Privilege Tax		000	3.00%		Metalliferous Mining		005	0.10%	
CAREFREE (F)	CA			MAR	Use Tax		002	3.00%		Timbering and Other Extraction		009	0.10%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Contracts (pre Mar. 2004)		008	1.00%	
Food Tax		001	2.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		HOLBROOK (F)	HB			NAV
Hotel/Motel (Additional Tax)		003	3.00%		For single item, Use Tax on portion over \$1000		006	2.00%		Privilege Tax		000	3.00%	
Restaurant/Bar		004	3.00%		EL MIRAGE (F)	EM			MAR	Use Tax		002	3.00%	
Construction Contracting		005	4.00%		Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Apr. 2005)		009	2.00%		Hotel/Motel (Additional Tax)		001	2.00%		For single item, Retail Tax on portion over \$1,000		006	2.00%	
CASA GRANDE (F)	CG			PNL	Use Tax		002	3.00%		For single item, Use Tax on portion over \$1,000		008	2.00%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		ELOY (F)	EL			PNL	HUACHUCA CITY	HC			COH
Utilities/Telecommunications		001	2.00%		Privilege Tax		000	3.00%		Privilege Tax		000	1.50%	
Retail Sales		002	2.00%		Hotel/Motel (Additional Tax)		003	4.00%		Contracts (pre Dec. 2001)		009	1.00%	
Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre July 2001)		004	2.00%		JEROME	JO			YAV
For single item, Retail Tax on portion over \$5000		004	1.50%		Construction Contracting		005	4.50%		Privilege Tax		000	3.00%	
CAVE CREEK (F)	CK			MAR	Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		KEARNY	KN			PNL
Privilege Tax		000	2.50%		Restaurant/Bar		009	6.00%		Privilege Tax		000	2.00%	
Utilities		001	3.00%		FLORENCE (F)	FL			PNL	Hotel/Motel (Additional Tax)		003	3.00%	
Use Tax		002	2.50%		Privilege Tax		000	2.00%		KINGMAN	KM			MOH
Hotel/Motel (Additional Tax)		003	4.00%		Food		001	2.00%		Privilege Tax		000	2.00%	
Construction Contracting		005	5.00%		Hotel/Motel (Additional Tax)		003	2.00%		Use Tax		002	2.00%	
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Construction Contracting		015	4.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre Dec. 2000)		009	2.00%		Contracts (pre Mar. 2006)		009	2.00%		LAKE HAVASU CITY	LH			MOH
CHINO VALLEY (F)	CV			YAV	FOUNTAIN HILLS (F)	FH			MAR	Privilege Tax		000	2.00%	
Privilege Tax		000	3.00%		Privilege Tax		000	2.60%		Use Tax		002	2.00%	
Use Tax		002	3.00%		Use Tax		002	2.60%		Restaurant/Bar (Additional Tax)		003	1.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		Jet Fuel		007	\$.03/gal	
Jet Fuel		008	\$.015/gal		Residential Rental		004	1.60%		Jet Fuel Use Tax		008	\$.03/gal	
Jet Fuel Use Tax		009	\$.015/gal		Metalliferous Mining		005	0.10%		LITCHFIELD PARK (F)	LP			MAR
Contracts (pre Sep. 2004)		007	2.00%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		Privilege Tax		000	2.00%	
CLARKDALE (F)	CD			YAV	Contracts (pre Nov. 2000)		009	1.20%		Hotel/Motel (Additional Tax)		001	1.00%	
Privilege Tax		000	2.25%		FREDONIA (F)	FD			COC	Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		001	2.00%		Privilege Tax		000	2.00%		MAMMOTH	MH			PNL
Construction Contracting		005	3.25%		CLIFTON (F)	CF			GRN	Privilege Tax		000	2.00%	
Contracts (pre Aug. 2004)		008	2.25%		Privilege Tax		000	3.00%		Use Tax		002	2.00%	
CLIFTON (F)	CF			GRN	For single item, Retail Tax on portion over \$9999		004	2.00%						
Privilege Tax		000	3.00%		Contracts (pre Mar. 2006)		009	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	STAR VALLEY (F)	SY			GLA
Privilege Tax		000	2.50%		Privilege Tax		000	2.50%		Privilege Tax		000	2.00%	
Telecommunications Use Tax		001	4.50%		Use Tax		002	2.50%		Metalliferous Mining		005	0.10%	
Hotel/Motel (Additional Tax)		003	3.50%		For single item, Retail Tax on portion over \$10,000		004	1.00%		SUPERIOR	SI			PNL
Utilities		004	4.50%		Metalliferous Mining		005	0.10%		Privilege Tax		000	2.00%	
Contracts (pre Oct. 2004)		006	2.00%		For single item, Use Tax on portion over \$10,000		006	1.00%		For single item, Retail Tax on portion over \$500		004	1.00%	
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		Restaurant and Bars		011	3.50%		SURPRISE	SP			MAR
Construction Contracting		008	4.50%		Construction Contracting		015	3.50%		Privilege Tax		000	2.20%	
Construction Contracts (pre May 2001)		009	3.00%		Contracts (pre Dec. 2005)		008	2.50%		Hotel/Motel (Additional Tax)		001	1.00%	
MARICOPA (F)	MP			PNL	Hotel/Motel		025	5.50%		Restaurant/Bar		003	3.20%	
Privilege Tax		000	2.00%		Manufactured Buildings		117	3.50%		Construction Contracting		005	3.70%	
Use Tax		002	2.00%		QUEEN CREEK (F)	QC			MAR/PNL	Contracts (post March 2004 and pre July 2005)		008	2.20%	
Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax/Use Tax		000	2.00%		Contracts (pre April 2004)		009	2.00%	
Construction Contracting		004	3.50%		Hotel/Motel (Additional Tax)		003	1.00%		TAYLOR (F)	TL			NAV
Metalliferous Mining		005	0.10%		Construction Contracting		005	4.00%		Privilege Tax		000	2.00%	
Contracts (pre May 2005)		009	2.00%		Contracts (post Feb. 2003 and pre Sep. 5, 2005)		008	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
MIAMI (F)	MM			GLA	Contracts (pre March 2003)		009	1.00%		HATCHER (F)	TC			GRA
Privilege Tax		000	2.50%		SAFFORD (F)	SF			GRA	Privilege Tax		000	2.00%	
Contracts (pre May 2003)		009	1.50%		Privilege Tax		000	2.50%		Food Tax		001	1.50%	
ORO VALLEY	OR			PMA	Use Tax		002	2.50%		Hotel/Motel (Additional Tax)		003	3.00%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	3.00%		Retail Tax for entire single item over \$5,000		004	1.00%	
Hotel/Motel (Additional Tax)		003	6.00%		Retail Tax for entire single item over \$5,000		004	1.00%		TOLLESON (F)	TN			MAR
Construction Contracting		004	4.00%		Contracts (pre Nov. 2005)		009	2.00%		Privilege Tax		000	2.00%	
Contracts (pre May 2004)		008	2.00%		SAHUARITA	SA			PMA	Hotel/Motel (Additional Tax)		001	2.00%	
PAGE (F)	PG			COC	Privilege Tax		000	2.00%		TOMBSTONE	TS			COH
Privilege Tax		000	3.00%		Construction Contracting		002	4.00%		Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)		001	3.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		001	3.00%	
Use Tax		002	3.00%		Contracts (post Aug. 2000 and pre July 2005)		008	3.00%		WELLTON (F)	WT			YMA
Restaurant/Bar		003	4.00%		Contracts (pre Sept. 2000)		009	1.00%		Privilege Tax		000	2.50%	
For single item, Retail Tax on portion over \$3,000		004	2.00%		ST. JOHNS (F)	SJ			APA	WICKENBURG (F)	WB			MAR
For single item, Use Tax on portion over \$3,000		006	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	1.70%	
PARADISE VALLEY (F)	PV			MAR	Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	3.50%	
Privilege Tax		000	1.65%		Hotel/Motel (Additional Tax)		003	1.00%		Retail Tax for entire single item over \$10,000		004	1.19%	
Hotel/Motel (Additional Tax)		001	3.00%		For single item, Retail Tax on portion over \$1,500		004	1.00%		Contracts (pre Oct. 2003)		009	1.00%	
Use Tax		002	1.65%		For single item, Use Tax on portion over \$1,500		006	1.00%		Restaurant and Bars		011	5.20%	
Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		SAN LUIS (F)	SU			YMA	WILLCOX (F)	WC			COH
Contracts (pre Jan. 1999)		009	1.20%		Privilege Tax		000	3.50%		Privilege Tax		000	3.00%	
PARKER	PK			LAP	Use Tax		002	3.50%		Hotel/Motel		003	7.00%	
Privilege Tax		000	2.00%		Contracts (pre Oct. 2004)		009	2.50%		Retail Tax for entire single item over \$1,250		004	2.00%	
For single item, Retail Tax on portion over \$2,500		001	1.00%		SEDONA	SE			YAV/COC	Contracts (pre Aug. 2002)		009	2.00%	
Utilities		003	3.00%		Privilege Tax		000	3.00%		WILLIAMS (F)	WL			COC
Hotel/Motel (Additional Tax)		004	3.00%		Hotel/Motel (Additional Tax)		001	3.00%		Privilege Tax		000	3.00%	
PATAGONIA (F)	PA			STC	Use Tax		002	3.00%		Food Tax		002	2.00%	
Privilege Tax		000	3.00%		SHOW LOW (F)	SL			NAV	Hotel/Motel Tax (not in addition to WL)		003	4.50%	
Food		001	2.50%		Privilege Tax		000	2.00%		Restaurant/Bar		009	4.50%	
Hotel/Motel (Additional tax)		003	3.00%		SIERRA VISTA (F)	SR			COH	WINKELMAN (F)	WM			GLA/PNL
Mining		005	0.10%		Privilege Tax		000	1.50%		Privilege Tax		000	3.50%	
PAYSON (F)	PS			GLA	Use Tax		002	1.60%		Contracts (pre Dec. 2001)		008	2.50%	
Privilege Tax		000	2.12%		Restaurant/Bar		003	2.60%		WINSLOW (F)	WS			NAV
Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel		004	5.50%		Privilege Tax		000	3.00%	
Contracts (pre Jan. 2005)		009	2.00%		Retail Sales		005	1.60%		For single item, Retail Tax on portion over \$1,000		001	1.00%	
PIMA (F)	PM			GRA	Utilities/Telecommunications		008	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	2.00%		Jet Fuel		009	\$0.02/gal		Jet Fuel		009	\$0.03/gal	
Contracts (pre Nov. 2001)		009	1.00%		SNOWFLAKE (F)	SN			NAV	YOUNGTOWN	YT			MAR
PINETOP-LAKESIDE (F)	PP			NAV	Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		001	4.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Restaurant/Bar		003	3.00%		YUMA (F)	YM			YMA
Restaurant/Bar (Additional Tax)		004	2.00%		SOMERTON (F)	SO			YMA	Privilege Tax		000	1.70%	
PRESCOTT VALLEY (F)	PL			YAV	Privilege Tax		000	2.50%		NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				
Privilege Tax		000	2.33%		Use Tax		002	2.50%						
Use Tax		002	2.33%		SOUTH TUCSON (F)	ST			PMA					
Hotel/Motel (Additional Tax)		003	2.33%		Privilege Tax		000	2.50%						
Contracts (pre Dec. 2002)		009	2.00%		Restaurant/Bar		009	3.50%						
					SPRINGERVILLE (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%						

(F) These cities tax food sales.

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.