

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%	3.75%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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%	6.60%	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.
- 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 TAX		CITY / TOWN NAME	REGION CODE	BUSINESS TAX		CITY / TOWN NAME	REGION CODE	BUSINESS TAX	
		CLASS	RATE			CLASS	RATE			CLASS	RATE
BENSON (F)	BS			COOLIDGE (F)	CL			GILBERT (F)	GB		
Privilege Tax		000	2.50%	Privilege Tax		000	3.00%	Privilege Tax		000	1.50%
Hotel/Motel (Additional Tax)		001	2.00%	Retail Tax for entire single item over \$10,000		001	1.50%	Hotel/Motel (Additional Tax)		003	3.00%
Retail Tax for entire single item over \$5000		004	1.00%	Use Tax		002	3.00%	GLOBE (F)	GL		
Construction Contracting		005	4.00%	Use Tax for entire single item over \$10,000		003	1.50%	Privilege Tax		000	2.00%
Contracts (pre Feb. 2005)		008	2.50%	Hotel/Motel (Additional Tax)		006	3.00%	Hotel/Motel (Additional Tax)		003	3.00%
BISBEE (F)	BB			Construction Contracting		005	4.00%	Contracts (pre May 2005)		009	1.50%
Privilege Tax		000	2.50%	Contracts (post July 2004 and pre Oct. 2005)		008	3.00%	GOODYEAR (F)	GY		
Hotel/Motel (Additional Tax)		003	2.50%	Contracts (pre Aug. 2004)		009	2.00%	Privilege Tax		000	2.00%
BUCKEYE (F)	BE			COTTONWOOD (F)	CW			Hotel/Motel (Additional Tax)		003	2.50%
Privilege Tax		000	2.00%	Privilege Tax		000	2.20%	Retail Tax for entire single item over \$5000		004	1.20%
Telecommunications		007	4.00%	Utilities		001	1.00%	Restaurant/Bar		005	4.00%
Construction Contracting		015	3.00%	Hotel/Motel (Additional Tax)		003	2.00%	Construction Contracting		006	3.50%
Contracts (pre Aug. 2006)		008	2.00%	Construction Contracting		015	3.20%	Jet Fuel		009	\$.03/gal
BULLHEAD CITY	BH			Contracts (pre Jan. 2006)		009	2.20%	Contracts (pre Jan. 2005)		008	2.00%
Privilege Tax		000	2.00%	DEWEY-HUMBOLDT (F)	DH			GUADALUPE (F)	GU		
Use Tax		002	2.00%	Privilege Tax		000	2.00%	Privilege Tax		000	3.00%
Jet Fuel Use Tax		008	\$.03/gal	Use Tax		002	2.00%	Restaurant/Bar		003	4.00%
Jet Fuel		009	\$.03/gal	Hotel/Motel (Additional Tax)		003	2.00%	Amusements		004	5.00%
CAMP VERDE	CE			Metalliferous Mining		005	0.10%	Contracts (pre Aug. 2003)		009	2.00%
Privilege Tax		000	2.00%	DOUGLAS (F)	DL			HAYDEN (F)	HY		
Use Tax		002	2.00%	Privilege Tax		000	2.50%	Privilege Tax		000	3.00%
Hotel/Motel (Additional Tax)		003	3.00%	Retail Tax for entire single item over \$10,000		003	1.50%	Use Tax		002	3.00%
Hotel/Motel		004	1.00%	Use Tax		002	2.50%	Hotel/Motel (Additional Tax)		003	2.00%
Construction Contracting		005	3.00%	DUNCAN (F)	DC			Metalliferous Mining		005	0.10%
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%	Privilege Tax		000	2.00%	Timbering and Other Extraction		009	0.10%
Contracts (pre Mar. 2000)		009	1.00%	EAGAR (F)	EG			Contracts (pre Mar. 2004)		008	1.00%
CAREFREE (F)	CA			Privilege Tax		000	3.00%	HOLBROOK (F)	HB		
Privilege Tax		000	3.00%	Use Tax		002	3.00%	Privilege Tax		000	3.00%
Food Tax		001	2.00%	Hotel/Motel (Additional Tax)		003	3.00%	Use Tax		002	3.00%
Hotel/Motel (Additional Tax)		003	3.00%	For single item, Retail Tax on portion over \$1000		004	2.00%	Hotel/Motel (Additional Tax)		003	2.00%
Restaurant/Bar		004	3.00%	For single item, Use Tax on portion over \$1000		006	2.00%	For single item, Retail Tax on portion over \$1,000		006	2.00%
Construction Contracting		005	4.00%	EL MIRAGE (F)	EM			For single item, Use Tax on portion over \$1,000		008	2.00%
Contracts (pre Apr. 2005)		009	2.00%	Privilege Tax		000	3.00%	HUACHUCA CITY	HC		
CASA GRANDE (F)	CG			Hotel/Motel (Additional Tax)		001	2.00%	Privilege Tax		000	1.50%
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%	Use Tax		002	3.00%	Contracts (pre Dec. 2001)		009	1.00%
Utilities/Telecommunications		001	2.00%	ELOY (F)	EL			JEROME	JO		
Retail Sales		002	2.00%	Privilege Tax		000	3.00%	Privilege Tax		000	3.00%
Hotel/Motel (Additional Tax)		003	2.00%	Hotel/Motel (Additional Tax)		003	4.00%	KEARNY	KN		
For single item, Retail Tax on portion over \$5000		004	1.50%	Construction Contracting		005	4.50%	Privilege Tax		000	2.50%
Construction Contracting		015	4.00%	Restaurant/Bar		009	6.00%	Hotel/Motel (Additional Tax)		003	3.00%
Contracts (pre Aug. 2006)		009	1.80%	Contracts (pre July 2001)		004	2.00%	Construction Contracting		015	3.50%
CAVE CREEK (F)	CK			Contracts (post June 2001 and pre Oct. 2005)		008	3.00%	Contracts (pre Oct. 2006)		009	2.00%
Privilege Tax		000	2.50%	For single item, Retail Tax on portion over \$6,000		006	1.50%	KINGMAN	KM		
Utilities		001	3.00%	FLORENCE (F)	FL			Privilege Tax		000	2.00%
Use Tax		002	2.50%	Privilege Tax		000	2.00%	Use Tax		002	2.00%
Hotel/Motel (Additional Tax)		003	4.00%	Food		001	2.00%	Hotel/Motel (Additional Tax)		003	2.00%
Construction Contracting		005	5.00%	Hotel/Motel (Additional Tax)		003	2.00%	LAKE HAVASU CITY	LH		
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%	Construction Contracting		015	4.00%	Privilege Tax		000	2.00%
Contracts (pre Dec. 2000)		009	2.00%	Contracts (pre Mar. 2006)		009	2.00%	Use Tax		002	2.00%
CHINO VALLEY (F)	CV			FOUNTAIN HILLS (F)	FH			Restaurant/Bar (Additional Tax)		003	1.00%
Privilege Tax		000	3.00%	Privilege Tax		000	2.60%	Jet Fuel		007	\$.03/gal
Use Tax		002	3.00%	Use Tax		002	2.60%	Jet Fuel Use Tax		008	\$.03/gal
Hotel/Motel (Additional Tax)		003	3.00%	Hotel/Motel (Additional Tax)		003	3.00%	LITCHFIELD PARK (F)	LP		
Jet Fuel		008	\$.015/gal	Residential Rental		004	1.60%	Privilege Tax		000	2.00%
Jet Fuel Use Tax		009	\$.015/gal	Metalliferous Mining		005	0.10%	Hotel/Motel (Additional Tax)		001	1.00%
Contracts (pre Sep. 2004)		007	2.00%	Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%	Use Tax		002	2.00%
CLARKDALE (F)	CD			Contracts (pre Nov. 2000)		009	1.20%	Construction Contracting		015	4.00%
Privilege Tax		000	2.25%	FREDONIA (F)	FD			Contracts (pre June 17, 2006)		008	2.00%
Hotel/Motel (Additional Tax)		001	2.00%	Privilege Tax		000	4.00%	MAMMOTH	MH		
Construction Contracting		005	3.25%	Use Tax		002	4.00%	Privilege Tax		000	2.00%
Contracts (pre Aug. 2004)		008	2.25%	Contracts (pre Apr. 2007)		009	2.00%	Use Tax		002	2.00%
CLIFTON (F)	CF			GILA BEND (F)	GI			MAMMOTH	MH		
Privilege Tax		000	3.00%	Privilege Tax		000	3.00%	Privilege Tax		000	2.00%
For single item, Retail Tax on portion over \$9999		004	2.00%	Hotel/Motel (Additional Tax)		003	2.00%	Use Tax		002	2.00%
Contracts (pre Mar. 2006)		009	2.00%	Telecommunications		007	3.50%				
COLORADO CITY	CC			Telecom (preexist Jan. 2000)		008	3.00%				
Privilege Tax		000	2.00%	Privilege Tax (preexist Jan. 2000)		009	2.50%				
Use Tax		002	2.00%								
Hotel/Motel (Additional Tax)		003	2.00%								

(F) These cities tax food sales.

TABLE III NON-PROGRAM CITIES

For information, call:

Apache Junction.....	(480) 982-8002
Avondale	(623) 478-3200
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.