

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 <sup>a</sup>	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	0.5%	0	0.5%	0	0.5%	0.5%	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 <sup>f</sup>	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging <sup>b</sup>	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 <sup>c</sup>	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax <sup>d</sup>	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 <sup>d</sup>	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 <sup>e, h</sup>	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons <sup>d</sup>	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments <sup>i</sup>	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 <sup>h</sup>	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A
911	911 Telecommunications <sup>g</sup>	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A
912	E911 Prepaid Wireless <sup>j</sup>	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	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](http://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.
- j) Prepaid wireless telecommunications retailers.

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
<b>BENSON (F)</b> .....	<b>BS</b> .....			<b>COH</b>	<b>CLARKDALE (F)</b> .....	<b>CD</b> .....			<b>YAV</b>	<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		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) <sup>(A)</sup>		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%	
<b>BISBEE (F)</b> .....	<b>BB</b> .....			<b>COH</b>	Construction Contracts (pre Aug. 2004)		008	2.25%		Use Tax		029	3.00%	
Privilege Tax		000	2.50%		<b>CLIFTON (F)</b> .....	<b>CF</b> .....			<b>GRN</b>	<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			<b>MAR</b>
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.60%	
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			<b>MAR</b>	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) <sup>(A)</sup>		003	3.00%	
Retail Tax for entire single item over \$1,999.99		001	1.10%		<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>MOH</b>	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) <sup>(A)</sup>		003	2.00%		Contracts (pre Nov. 2000)		009	1.20%	
Construction Contracting		015	3.00%		<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>PNL</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	4.00%	
Contracts (pre Aug. 2006)		008	2.00%		Privilege Tax		000	3.00%		<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>YAV</b>	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) <sup>(B)</sup>		003	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		006	3.00%		<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>
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) <sup>(A)</sup>		003	2.00%	
Privilege Contracts (pre August 2012)		007	2.00%		<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			<b>YAV</b>	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%	
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>MAR</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		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%		<b>GILBERT (F)</b> .....	<b>GB</b> .....			<b>MAR</b>
<b>Use Tax</b>		<b>002</b>	<b>3.00%</b>		Contracts (pre Nov. 2008)		007	2.20%		Privilege Tax		000	1.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Contracts (pre Jan. 2006)		009	2.20%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
Restaurant/Bar		004	3.00%		<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			<b>YAV</b>	<b>GLOBE (F)</b> .....	<b>GL</b> .....			<b>GLA</b>
Construction Contracting		005	4.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Contracts (pre Apr. 2005)		009	2.00%		Use Tax		002	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			<b>PNL</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Contracts (pre May 2005)		009	1.50%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Metalliferous Mining		005	0.10%		NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.				
Utilities/Telecommunications		001	2.00%		Construction Contracting (pre Jun. 2010)		015	1.00%		<b>GOODYEAR (F)</b> .....	<b>GY</b> .....			<b>MAR</b>
Retail Sales		002	2.00%		<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>	Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Privilege Tax		000	2.00%		Food for Home Consumption Tax		001	2.00%	
For single item, Retail Tax on portion over \$5000		004	1.50%		Use Tax		002	3.00%		Food for Home Consumption Contracts (pre Jan. 2012)		010	2.50%	
Construction Contracting		015	4.00%		<b>EAGAR (F)</b> .....	<b>EG</b> .....			<b>APA</b>	Use Tax		002	2.50%	
Contracts (pre Aug. 2006)		009	1.80%		Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%	
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>MAR</b>	Use Tax		002	3.00%		Retail Tax for entire single item over \$5000		004	1.20%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Restaurant/Bar		005	4.00%	
Utilities		001	3.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		Construction Contracting		006	3.50%	
Use Tax		002	3.00%		For single item, Use Tax on portion over \$1000		006	2.00%		Use Tax for entire single item over \$5000		007	1.20%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>	Contracts (pre Jan. 2005)		008	2.00%	
Construction Contracting		005	5.00%		Privilege Tax		000	3.00%		Jet Fuel		009	\$.03/gal	
Contracts (pre Oct. 6, 2005)		008	2.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		<b>GUADALUPE (F)</b> .....	<b>GU</b> .....			<b>MAR</b>
Contracts (pre Dec. 2000)		009	2.00%		Use Tax		002	3.00%		Privilege Tax		000	4.00%	
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			<b>YAV</b>	<b>ELOY (F)</b> .....	<b>EL</b> .....			<b>PNL</b>	Restaurant/Bar		003	5.00%	
Privilege Tax		000	4.00%		Privilege Tax		000	3.00%		Amusements		004	5.00%	
Metalliferous Mining		001	0.10%		Use Tax		002	3.00%		Privilege Contracts (pre Jul. 2011-Excludes 003 & 004)		008	3.00%	
Use Tax		002	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Privilege Contracts (pre Aug. 2003-Excludes 003 & 004)		009	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Construction Contracting		005	4.50%		Rental of Real Property		013	3.00%	
Pipeline		004	3.00%		Restaurant/Bar		009	6.00%						
Privilege Tax Contracts (pre June 2013)		006	3.00%		Contracts (pre July 2001)		004	2.00%						
Jet Fuel		008	\$.015/gal		Contracts (pre Oct. 2005)		008	3.00%						
Jet Fuel Use Tax		009	\$.015/gal		For single item, Retail Tax on portion over \$6,000		006	1.50%						
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
<b>HAYDEN (F)</b> .....	<b>HY</b> .....			<b>GLA</b>	<b>MARANA</b> .....	<b>MA</b> .....			<b>PMA/PNL</b>	<b>PAYSON (F)</b> .....	<b>PS</b> .....			<b>GLA</b>
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) <sup>(A)</sup>		003	5.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		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) <sup>(A)</sup>		003	6.00%		<b>PIMA (F)</b> .....	<b>PM</b> .....			<b>GRA</b>
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%	
<b>HOLBROOK (F)</b> .....	<b>HB</b> .....			<b>NAV</b>	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%		<b>PINETOP-LAKESIDE (F)</b> .....	<b>PP</b> .....			<b>NAV</b>
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Construction, Telecommunications & Utilities Contracts (pre Aug. 2006)		010	4.50%		Privilege Tax		000	2.50%	
<b>HUACHUCA CITY</b> .....	<b>HC</b> .....			<b>COH</b>	<b>MARICOPA (F)</b> .....	<b>MP</b> .....			<b>PNL</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
Privilege Tax		000	1.50%		Privilege Tax		000	2.00%		Restaurant/Bar (Additional Tax) <sup>(A)</sup>		004	2.00%	
Contracts (pre Dec. 2001)		009	1.00%		Use Tax		002	2.00%		For single item, Retail Tax on portion over \$5,000		005	1.50%	
<b>JEROME</b> .....	<b>JO</b> .....			<b>YAV</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		<b>PRESCOTT VALLEY (F)</b> .....	<b>PL</b> .....			<b>YAV</b>
Privilege Tax		000	3.50%		Construction Contracting		004	3.50%		Privilege Tax		000	2.33%	
Contracts (pre Jan.-2010)		009	3.00%		Metalliferous Mining		005	0.10%		Use Tax		002	2.33%	
Residential Rental		013	3.50%		Contracts (pre May 2005)		009	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.33%	
Constructions Contracts		015	3.00%		<b>MIAMI (F)</b> .....	<b>MM</b> .....			<b>GLA</b>	<b>QUARTZSITE</b> .....	<b>QZ</b> .....			<b>LAP</b>
<b>KEARNY (F)</b> .....	<b>KN</b> .....			<b>PNL</b>	Privilege Tax		000	2.50%		Privilege Tax		000	2.50%	
Privilege Tax		000	3.00%		Contracts (pre May 2003)		009	1.50%		Use Tax		002	2.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<b>ORO VALLEY</b> .....	<b>OR</b> .....			<b>PMA</b>	For single item, Retail Tax on portion over \$10,000		004	1.00%	
Construction Contracting		008	4.00%		Privilege Tax		000	2.00%		Metalliferous Mining		005	0.10%	
Contracts (pre July 2009)		015	3.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	6.00%		For single item, Use Tax on portion over \$10,000		006	1.00%	
Contracts (pre Oct. 2006)		009	2.00%		Construction Contracting		004	4.00%		Restaurant and Bars		011	3.00%	
Rental of Real Property		013	2.50%		Contracts (pre May 2004)		008	2.00%		Construction Contracting		015	3.50%	
<b>KINGMAN</b> .....	<b>KM</b> .....			<b>MOH</b>	Utilities		005	4.00%		Hotel/Motel		025	5.50%	
Privilege Tax		000	2.50%		<b>PAGE (F)</b> .....	<b>PG</b> .....			<b>COC</b>	Manufactured Buildings		117	3.50%	
Use Tax		002	2.50%		Privilege Tax		000	3.00%		Contracts (pre Dec. 2005)		008	2.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.263%		<b>QUEEN CREEK (F)</b> .....	<b>QC</b> .....			<b>MAR/PNL</b>
Metalliferous Mining		005	0.10%		Use Tax		002	3.00%		Privilege Tax/Use Tax		000	2.25%	
Restaurant/Bar Contracts (pre July 2013)		006	2.00%		Restaurant/Bar		003	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
Privilege Tax Contracts (pre July 2013)		007	2.00%		For single item, Retail Tax on portion over \$3,000		004	2.00%		Construction Contracting		005	4.25%	
Restaurant/Bar (Additional Tax) <sup>(A)</sup>		011	1.00%		For single item, Use Tax on portion over \$3,000		006	2.00%		Construction Contracts (pre Oct. 2007)		006	4.00%	
Restaurant/Bar Contracts (pre Jan. 2012)		004	2.00%		Rental of Real Property		013	3.00%		Contracts (pre Oct. 2007)		007	2.00%	
Rental of Real Property		013	2.00%		<b>PARADISE VALLEY (F)</b> .....	<b>PV</b> .....			<b>MAR</b>	Construction Contracts (pre Sep. 5, 2005)		008	2.00%	
<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....			<b>MOH</b>	Privilege Tax		000	2.50%		Contracts (pre March 2003)		009	1.00%	
Privilege Tax		000	2.00%		Privilege Tax Contracts (pre Aug. 2011)		007	1.65%		<b>QUEEN CREEK SPECIAL DISTRICT</b> .....	<b>QD</b> .....			<b>MAR/PNL</b>
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	3.40%		Privilege Tax		000	2.50%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup> (pre Aug. 2010)		001	3.00%		<i>Call 480-358-3000 to find out if this rate applies to your business activities in Queen Creek.</i>				
Restaurant/Bar (Additional Tax) <sup>(A)</sup>		003	1.00%		Use Tax		002	2.50%		<b>SAFFORD (F)</b> .....	<b>SF</b> .....			<b>GRA</b>
Jet Fuel		007	\$.03/gal		Use Tax Contracts (pre Aug. 2011)		006	1.65%		Privilege Tax		000	2.50%	
Jet Fuel Use Tax		008	\$.03/gal		Contracts (pre Sep. 2004)		008	1.40%		Use Tax		002	2.50%	
<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....			<b>MAR</b>	Contracts (pre Jan. 1999)		009	1.20%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	5.00%	
Privilege Tax		000	2.80%		Commercial Lease		013	1.65%		Retail Tax for entire single item over \$5,000		004	1.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	1.00%		Commercial Lease (Additional Tax) <sup>(C)</sup>		313	0.85%		Use Tax for entire single item over \$5,000		006	1.00%	
Use Tax		002	2.80%		Residential Rental		012	1.65%		Construction Contracting		015	2.50%	
Construction Contracting		015	4.80%		<b>PARKER</b> .....	<b>PK</b> .....			<b>LAP</b>	Contracts (pre Dec. 2006)		008	2.50%	
Construction Contracts (pre Nov. 2008)		006	4.00%		Privilege Tax		000	2.00%		Contracts (pre Nov. 2005)		009	2.00%	
Construction Contracts (pre June 17, 2006)		008	2.00%		Retail Tax for single item over \$2,500		001	1.00%		<b>SAHUARITA</b> .....	<b>SA</b> .....			<b>PMA</b>
Contracts (pre Oct. 2008)		009	2.00%		Utilities		003	3.00%		Privilege Tax		000	2.00%	
<b>MAMMOTH</b> .....	<b>MH</b> .....			<b>PNL</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		004	4.00%		Construction Contracting		002	4.00%	
Privilege Tax		000	2.00%		Restaurant/Bar		011	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Use Tax		002	2.00%		<b>PATAGONIA (F)</b> .....	<b>PA</b> .....			<b>STC</b>	Construction Contracts (pre July 2005)		008	3.00%	
					Privilege Tax		000	3.00%		Privilege Tax Contracts (pre Sept. 2000)		009	1.00%	
					Food for Home Consumption Tax		001	2.50%						
					Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%						
					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 TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY
		CLASS	RATE				CLASS	RATE				CLASS	RATE	
<b>ST. JOHNS (F)</b> .....	<b>SJ</b> .....			<b>APA</b>	<b>SUPERIOR</b> .....	<b>SI</b> .....			<b>PNL</b>	<b>WELLTON (F)</b> .....	<b>WT</b> .....			<b>YMA</b>
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) <sup>(A)</sup>		003	2.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	3.00%		Privilege Tax Contracts (pre Dec 2013)		008	2.00%		<b>WICKENBURG (F)</b> .....	<b>WB</b> .....			<b>MAR</b>
Hotel/Motel (Additional Tax) <sup>(A)</sup> (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) <sup>(A)</sup>		003	2.00%	
Use Tax		002	3.00%		<b>SURPRISE</b> .....	<b>SP</b> .....			<b>MAR</b>	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%	
<b>SAN LUIS (F)</b> .....	<b>SU</b> .....			<b>YMA</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.52%		Rental Occupancy		006	1.70%	
Privilege Tax		000	4.00%		Use Tax		002	2.20%		Retail, single item over \$10000 (pre Sept 2012)		007	1.19%	
Use Tax		002	4.00%		Restaurant/Bar		003	3.20%		Contracts (pre Oct. 2003)		009	1.00%	
Contracts (pre June 2008)		008	3.50%		Construction Contracting		005	3.70%		Restaurant and Bars		011	2.20%	
Contracts (pre Oct. 2004)		009	2.50%		Construction Contracts (pre July 2005)		008	2.20%		Rental of Real Property		013	1.70%	
<b>SHOW LOW (F)</b> .....	<b>SL</b> .....			<b>NAV</b>	Construction Contracts (pre April 2004)		009	2.00%		<b>WILLIAMS</b> .....	<b>WL</b> .....			<b>COC</b>
Privilege Tax		000	2.00%		<b>TAYLOR (F)</b> .....	<b>TL</b> .....			<b>NAV</b>	Privilege Tax		000	3.50%	
<b>SIERRA VISTA (F)</b> .....	<b>SR</b> .....			<b>COH</b>	Privilege Tax		000	2.00%		Hotel/Motel Tax		003	4.50%	
Privilege Tax		000	1.75%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Metalliferous Mining		005	0.10%	
Use Tax		002	1.75%		<b>THATCHER (F)</b> .....	<b>TC</b> .....			<b>GRA</b>	Privilege Tax Contracts (pre Mar 2013)		007	3.00%	
Restaurant/Bar		003	2.60%		Privilege Tax		000	2.50%		Rental of Real Property		013	3.00%	
Hotel/Motel		004	5.50%		Use Tax		002	2.50%		Restaurant/Bar		009	4.50%	
Utilities/Telecommunications		008	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<b>WINKELMAN (F)</b> .....	<b>WM</b> .....			<b>GLA/PNL</b>
Jet Fuel		009	\$0.02/gal		Retail Tax for entire single item over \$5,000		004	1.00%		Privilege Tax		000	3.50%	
Rental of Real Property		013	1.00%		Privilege Tax Contracts (pre Jul. 2011)		008	2.00%		Contracts (pre Dec. 2001)		008	2.50%	
Construction Contracting		015	2.45%		Contracts (pre Dec. 2006)		009	2.00%		<b>WINSLOW (F)</b> .....	<b>WS</b> .....			<b>NAV</b>
Contracts (pre Sept. 2006)		006	1.50%		Rental of Real Property		013	2.00%		Privilege Tax		000	3.00%	
<b>SNOWFLAKE (F)</b> .....	<b>SN</b> .....			<b>NAV</b>	Construction Contracting		015	3.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Privilege Tax		000	2.00%		<b>TOLLESON (F)</b> .....	<b>TN</b> .....			<b>MAR</b>	Restaurant/Bar (Additional Tax) <sup>(A)</sup>		004	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.00%		Privilege Tax		000	2.50%		Metalliferous Mining		005	0.10%	
Restaurant/Bar		003	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Jet Fuel		009	\$.03/gal.	
<b>SOUTH TUCSON (F)</b> .....	<b>ST</b> .....			<b>PMA</b>	For single item, Retail Tax on portion over \$5,000		004	2.00%		<b>YOUNGTOWN (F)</b> .....	<b>YT</b> .....			<b>MAR</b>
Privilege Tax		000	2.50%		Contracts (pre Oct. 2007)		009	2.00%		Privilege Tax		000	3.00%	
Restaurant/Bar		009	3.50%		<b>TOMBSTONE</b> .....	<b>TS</b> .....			<b>COH</b>	Use Tax		002	3.00%	
<b>SPRINGERVILLE (F)</b> .....	<b>SV</b> .....			<b>APA</b>	Privilege Tax		000	3.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.00%		Contracts (pre Aug. 2007)		009	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Metalliferous Mining		005	0.10%		Rental of Real Property		013	2.00%	
For single item, Retail Tax on portion over \$1,000		004	2.00%		Rental of Real Property		013	2.50%		<b>YUMA (F)</b> .....	<b>YM</b> .....			<b>YMA</b>
<b>STAR VALLEY (F)</b> .....	<b>SY</b> .....			<b>GLA</b>	<b>TUSAYAN</b> .....	<b>TY</b> .....			<b>COC</b>	Privilege Tax		000	1.70%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.00%		NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				
Metalliferous Mining		005	0.10%		Restaurant and Bar		011	4.00%						
Residential Rental		013	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	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. ◆◆◆

(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 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