

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 rates. 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 ^a	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 ^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%	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 ^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¢	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 ^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
912	E911 Prepaid Wireless ^j	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.
- 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
BENSON (F)	BS			COH	CHINO VALLEY (F)	CV			YAV	ELOY	EL			PNL
Privilege Tax		000	2.50%		Privilege Tax		000	4.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Metalliferous Mining		001	0.10%		Use Tax		002	3.00%	
Retail Tax for entire single item over \$5000		004	1.00%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax) ^(A)		003	4.00%	
Construction Contracting		005	4.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Construction Contracting		005	4.50%	
Construction Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax Contracts (pre June 2013)		006	3.00%		Restaurant/Bar		009	6.00%	
BISBEE (F)	BB			COH	Jet Fuel		008	\$.015/gal		Contracts (pre July 2001)		004	2.00%	
Privilege Tax		000	2.50%		Jet Fuel Use Tax		009	\$.015/gal		Contracts (pre Oct. 2005)		008	3.00%	
Hotel/Motel (Additional Tax) ^(A)		003	2.50%		Contracts (pre Sep. 2004)		007	2.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%	
BUCKEYE (F)	BE			MAR	Rental of Real Property		013	3.00%		Note: Food for Home Consumption is taxed at zero				
Privilege Tax		000	3.00%		CLARKDALE (F)	CD			YAV	FLORENCE (F)	FL			PNL
Retail Tax for entire single item over \$1,999.99		001	1.10%		Privilege Tax		000	3.00%		Privilege Tax		000	2.00%	
Rental Occupancy		006	2.00%		Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Food for Home Consumption Tax		001	2.00%	
Telecommunications		007	4.00%		Metalliferous Mining		003	0.10%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Rental of Real Property		013	2.00%		Contracts (pre Jun. 2009)		005	3.25%		Construction Contracting		015	4.00%	
Construction Contracting		015	3.00%		Construction Contracting		006	4.00%		Contracts (pre Mar. 2006)		009	2.00%	
Contracts (pre Aug. 2006)		008	2.00%		Construction Contracts (pre Aug. 2004)		008	2.25%		Use Tax		029	3.00%	
CAMP VERDE	CE			YAV	CLIFTON (F)	CF			GRN	FOUNTAIN HILLS (F)	FH			MAR
Privilege Tax		000	3.00%		Privilege Tax		000	3.00%		Privilege Tax		000	2.60%	
Use Tax		002	2.00%		For single item, Retail Tax on portion over \$9999		004	2.00%		Use Tax		002	2.60%	
Hotel/Motel (Additional Tax) ^(B)		003	3.00%		Contracts (pre Mar. 2006)		009	2.00%		Hotel/Motel (Additional Tax)(pre Oct. 2010) ^(A)		003	3.00%	
Hotel/Motel		004	3.00%		COLORADO CITY	CC			MOH	Residential Rental		004	1.60%	
Construction Contracting		005	3.00%		Privilege Tax		000	2.00%		Metalliferous Mining		005	0.10%	
Construction Contracts (pre Jul. 2004)		008	2.00%**		Use Tax		002	2.00%		Contracts (pre Apr. 2003)		008	1.60%	
Privilege Contracts (pre August 2012)		007	2.00%**		Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Contracts (pre Nov. 2000)		009	1.20%	
Privilege Contracts (pre Mar. 2000)		009	1.00%**		COOLIDGE (F)	CL			PNL	Hotel/Motel (Additional Tax) ^(A)		025	4.00%	
Rental of Real Property		013	2.00%		Privilege Tax		000	3.00%		FREDONIA (F)	FD			COC
CAREFREE (F)	CA			MAR	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%	
Food for Home Consumption Tax		001	2.00%		Use Tax for entire single item over \$10,000		003	1.50%		Contracts (pre Mar. 2007)		009	2.00%	
Use Tax		002	3.00%		Hotel/Motel (Additional Tax) ^(A)		006	3.00%		GILA BEND (F)	GI			MAR
Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Construction Contracting		005	4.00%		Privilege Tax		000	3.00%	
Restaurant/Bar		004	3.00%		Contracts (pre Oct. 2005)		008	3.00%		Use Tax (monthly gross receipts less than \$500,000)		002	1.50%	
Construction Contracting		005	4.00%		Contracts (pre Aug. 2004)		009	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Contracts (pre Apr. 2005)		009	2.00%		COTTONWOOD (F)	CW			YAV	Jet Fuel		005	\$.03/gal	
CASA GRANDE (F)	CG			PNL	Privilege Tax		000	3.00%		Telecommunications		007	3.50%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Utilities		001	1.00%		Telecom (preexist Jan. 2000)		008	3.00%	
Utilities/Telecommunications		001	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
Retail Sales		002	2.00%		Construction Contracting		015	4.00%		Use Tax (monthly gross receipts \$500,001 and above)		029	0.30%	
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Construction Contracts (pre Nov. 2008)		008	3.20%		GILBERT (F)	GB			MAR
For single item, Retail Tax on portion over \$5000		004	1.50%		Contracts (pre Nov. 2008)		007	2.20%		Privilege Tax		000	1.50%	
Construction Contracting		015	4.00%		Contracts (pre Jan. 2006)		009	2.20%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Contracts (pre Aug. 2006)		009	1.80%		DEWEY-HUMBOLDT (F)	DH			YAV	GLOBE (F)	GL			GLA
CAVE CREEK (F)	CK			MAR	Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Privilege Tax		000	3.00%		Use Tax		002	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Utilities		001	3.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Contracts (pre May 2005)		009	1.50%	
Use Tax		002	3.00%		Metalliferous Mining		005	0.10%		NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.				
Hotel/Motel (Additional Tax) ^(A)		003	4.00%		Construction Contracting (pre Jun. 2010)		015	1.00%		GOODYEAR (F)	GY			MAR
Construction Contracting		005	5.00%		DUNCAN (F)	DC			GRN	Privilege Tax		000	2.50%	
Contracts (pre Oct. 6, 2005)		008	2.50%		Privilege Tax		000	2.00%		Food for Home Consumption Tax		001	2.00%	
Contracts (pre Dec. 2000)		009	2.00%		EAGAR (F)	EG			APA	Food for Home Consumption Contracts (pre Jan. 2012)		010	2.50%	
					Privilege Tax		000	3.00%		Use Tax		002	2.50%	
					Use Tax		002	3.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.50%	
					Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Retail Tax for entire single item over \$5000		004	1.20%	
					For single item, Retail Tax on portion over \$1000		004	2.00%		Restaurant/Bar		005	4.00%	
					For single item, Use Tax on portion over \$1000		006	2.00%		Construction Contracting		006	3.50%	
					EL MIRAGE (F)	EM			MAR	Use Tax for entire single item over \$5000		007	1.20%	
					Privilege Tax		000	3.00%		Contracts (pre Jan. 2005)		008	2.00%	
					Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Jet Fuel		009	\$.03/gal	
					Use Tax		002	3.00%						

(F) These cities tax food for home consumption
 For more information go to <http://modelcitytaxcode.az.gov/changes/changes.htm>

(A) "Additional Tax" means in addition to Privilege Tax
 ** Camp Verde eliminates all pre-existing tax rates

(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
GUADALUPE (F)	GU			MAR	MAMMOTH	MH			PNL	PATAGONIA (F)	PA			STC
Privilege Tax		000	4.00%		Privilege Tax		000	2.00%		Privilege Tax		000	3.00%	
Restaurant/Bar		003	5.00%		Use Tax		002	2.00%		Food for Home Consumption Tax		001	2.50%	
Amusements		004	5.00%		MARANA	MA			PMA/PNL	Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Privilege Contracts (pre Jul. 2011-Excludes 003 & 004)		008	3.00%		Privilege Tax		000	2.00%		Mining		005	0.10%	
Privilege Contracts (pre Aug. 2003-Excludes 003 & 004)		009	2.00%		Telecommunications		001	4.00%		PAYSON (F)	PS			GLA
Rental of Real Property		013	3.00%		Use Tax		002	2.00%		Privilege Tax		000	2.12%	
HAYDEN (F)	HY			GLA	Hotel/Motel (Additional Tax) (effective July 3, 2009) ^(A)		003	6.00%		Hotel/Motel (Additional Tax) ^(A)		003	5.00%	
Privilege Tax		000	3.00%		Utilities		004	4.00%		Contracts (pre Jan. 2005)		009	2.00%	
Use Tax		002	3.00%		Construction Contracting		008	4.00%		PIMA (F)	PM			GRA
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Contracts (pre Oct. 2004)		006	2.00%		Privilege Tax		000	2.00%	
Metalliferous Mining		005	0.10%		Construction Contracts (pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		Construction Contracting		015	3.00%	
Timbering and Other Extraction		009	0.10%		Construction Contracts (pre May 2001)		009	3.00%		Contracts (pre Jun. 2007)		008	2.00%	
Contracts (pre Mar. 2004)		008	1.00%		Construction, Telecommunications & Utilities Contracts (pre Aug. 2006)		010	4.50%		Contracts (pre Nov. 2001)		009	1.00%	
HOLBROOK (F)	HB			NAV	MARICOPA (F)	MP			PNL	PINETOP-LAKESIDE (F)	PP			NAV
Privilege Tax		000	3.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
Use Tax		002	3.00%		Use Tax		002	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Restaurant/Bar (Additional Tax) ^(A)		004	2.00%	
HUACHUCA CITY	HC			COH	Construction Contracting		004	3.50%		For single item, Retail Tax on portion over \$5,000		005	1.50%	
Privilege Tax		000	1.50%		Metalliferous Mining		005	0.10%		PRESCOTT VALLEY (F)	PL			YAV
Contracts (pre Dec. 2001)		009	1.00%		Contracts (pre May 2005)		009	2.00%		Privilege Tax		000	2.33%	
JEROME	JO			YAV	MIAMI (F)	MM			GLA	Use Tax		002	2.33%	
Privilege Tax		000	3.50%		Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax) ^(A)		003	2.33%	
Contracts (pre Jan.-2010)		009	3.00%		Contracts (pre May 2003)		009	1.50%		QUARTZSITE	QZ			LAP
Residential Rental		013	3.50%		ORO VALLEY	OR			PMA	Privilege Tax		000	2.50%	
Constructions Contracts		015	3.00%		Privilege Tax		000	2.00%		Use Tax		002	2.50%	
KEARNY (F)	KN			PNL	Hotel/Motel (Additional Tax) ^(A)		003	6.00%		For single item, Retail Tax on portion over \$10,000		004	1.00%	
Privilege Tax		000	3.00%		Construction Contracting		004	4.00%		Metalliferous Mining		005	0.10%	
Hotel/Motel (Additional Tax) ^(A)		003	3.00%		Contracts (pre May 2004)		008	2.00%		For single item, Use Tax on portion over \$10,000		006	1.00%	
Construction Contracting		008	4.00%		Utilities		005	4.00%		Restaurant and Bars		011	3.00%	
Contracts (pre July 2009)		015	3.50%		PAGE (F)	PG			COC	Construction Contracting		015	3.50%	
Contracts (pre Oct. 2006)		009	2.00%		Privilege Tax		000	3.00%		Hotel/Motel		025	5.50%	
Rental of Real Property		013	2.50%		Hotel/Motel (Additional Tax) ^(A)		001	4.263%		Manufactured Buildings		117	3.50%	
KINGMAN	KM			MOH	Use Tax		002	3.00%		Contracts (pre Dec. 2005)		008	2.50%	
Privilege Tax		000	2.50%		Restaurant/Bar		003	4.00%		QUEEN CREEK (F)	QC			MAR/PNL
Use Tax		002	2.50%		For single item, Retail Tax on portion over \$3,000		004	2.00%		Privilege Tax/Use Tax		000	2.25%	
Hotel/Motel (Additional Tax) ^(A)		003	4.00%		For single item, Use Tax on portion over \$3,000		006	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Metalliferous Mining		005	0.10%		Rental of Real Property		013	3.00%		Construction Contracting		005	4.25%	
Restaurant/Bar Contracts (pre July 2013)		006	2.00%		PARADISE VALLEY (F)	PV			MAR	Construction Contracts (pre Oct. 2007)		006	4.00%	
Privilege Tax Contracts (pre July 2013)		007	2.00%		Privilege Tax		000	2.50%		Contracts (pre Oct. 2007)		007	2.00%	
Restaurant/Bar (Additional Tax) ^(A)		011	1.00%		Privilege Tax Contracts (pre Aug. 2011)		007	1.65%		Construction Contracts (pre Sep. 5, 2005)		008	2.00%	
Restaurant/Bar Contracts (pre Jan. 2012)		004	2.00%		Hotel/Motel (Additional Tax) ^(A)		025	3.40%		Contracts (pre March 2003)		009	1.00%	
Rental of Real Property		013	2.00%		Hotel/Motel (Additional Tax) ^(A) (pre Aug. 2010)		001	3.00%		QUEEN CREEK SPECIAL DISTRICT...QD	MAR/PNL			
LAKE HAVASU CITY	LH			MOH	Use Tax		002	2.50%		Privilege Tax		000	2.50%	
Privilege Tax		000	2.00%		Use Tax Contracts (pre Aug. 2011)		006	1.65%		<i>Call 480-358-3000 to find out if this rate applies to your business activities in Queen Creek.</i>				
Hotel/Motel (Additional Tax) ^(A)		001	3.00%		Contracts (pre Sep. 2004)		008	1.40%		SAFFORD (F)	SF			GRA
Use Tax		002	2.00%		Contracts (pre Jan. 1999)		009	1.20%		Privilege Tax		000	2.50%	
Restaurant/Bar (Additional Tax) ^(A)		003	1.00%		Commercial Lease		013	1.65%		Use Tax		002	2.50%	
Jet Fuel		007	\$.03/gal		Commercial Lease (Additional Tax) ^(C)		313	0.85%		Hotel/Motel (Additional Tax) ^(A)		003	5.00%	
Jet Fuel Use Tax		008	\$.03/gal		Residential Rental		012	1.65%		Retail Tax for entire single item over \$5,000		004	1.00%	
LITCHFIELD PARK (F)	LP			MAR	PARKER	PK			LAP	Use Tax for entire single item over \$5,000		006	1.00%	
Privilege Tax		000	2.80%		Privilege Tax		000	2.00%		Construction Contracting		015	2.50%	
Hotel/Motel (Additional Tax) ^(A)		001	1.00%		Retail Tax for single item over \$2,500		001	1.00%		Contracts (pre Dec. 2006)		008	2.50%	
Use Tax		002	2.80%		Utilities		003	3.00%		Contracts (pre Nov. 2005)		009	2.00%	
Construction Contracting		015	4.80%		Hotel/Motel (Additional Tax) ^(A)		004	4.00%						
Construction Contracts (pre Nov. 2008)		006	4.00%		Restaurant/Bar		011	4.00%						
Construction Contracts (pre June 17, 2006)		008	2.00%											
Contracts (pre Oct. 2008)		009	2.00%											

(F) These cities tax food for home consumption

(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

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** Camp Verde eliminates all pre-existing tax rates

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	
SAHUARITA	SA			PMA	STAR VALLEY (F)	SY			GLA	TUSAYAN	TY			COC
Privilege Tax		000	2.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Construction Contracting		002	4.00%		Metalliferous Mining		005	0.10%		Restaurant and Bar		011	4.00%	
Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Residential Rental		013	2.00%		Hotel/Motel (Additional Tax) ^(A)		025	2.00%	
Construction Contracts (pre July 2005)		008	3.00%		SUPERIOR	SI			PNL	WELLTON (F)	WT			YMA
Privilege Tax Contracts (pre Sept. 2000)		009	1.00%		Privilege Tax		000	4.00%		Privilege Tax		000	2.50%	
ST. JOHNS (F)	SJ			APA	Metalliferous Mining		005	0.10%		Hotel/Motel (Additional Tax) ^(A)		003	2.50%	
Privilege Tax		000	3.00%		Privilege Tax Contracts (pre Dec 2013)		008	2.00%		WICKENBURG (F)	WB			MAR
Privilege Tax Contracts (pre Nov. 2011)		007	2.00%		Rental of Real Property		013	2.00%		Privilege Tax		000	2.20%	
Hotel/Motel (Additional Tax) ^(A)		025	3.00%		For single item, Retail Tax on portion over \$500		004	1.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Hotel/Motel (Additional Tax) ^(A) (pre Sep. 2011)		003	1.00%		SURPRISE	SP			MAR	Retail Tax for entire single item over \$5,000		004	1.69%	
Rental of Real Property		013	2.00%		Privilege Tax		000	2.20%		Telecommunications		005	3.00%	
Use Tax		002	3.00%		Hotel/Motel (Additional Tax) ^(A)		001	2.52%		Rental Occupancy		006	1.70%	
Use Tax Contracts (pre Nov. 2011)		008	2.00%		Use Tax		002	2.20%		Retail, single item over \$10000 (pre Sept 2012)		007	1.19%	
SAN LUIS (F)	SU			YMA	Restaurant/Bar		003	3.20%		Contracts (pre Oct. 2003)		009	1.00%	
Privilege Tax		000	4.00%		Construction Contracting		005	3.70%		Restaurant and Bars		011	2.20%	
Use Tax		002	4.00%		Construction Contracts (pre July 2005)		008	2.20%		Rental of Real Property		013	1.70%	
Contracts (pre June 2008)		008	3.50%		Construction Contracts (pre April 2004)		009	2.00%		WILLIAMS	WL			COC
Contracts (pre Oct. 2004)		009	2.50%		TAYLOR (F)	TL			NAV	Privilege Tax		000	3.50%	
SHOW LOW (F)	SL			NAV	Privilege Tax		000	2.00%		Hotel/Motel Tax		003	4.50%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%		Metalliferous Mining		005	0.10%	
SIERRA VISTA (F)	SR			COH	THATCHER (F)	TC			GRA	Privilege Tax Contracts (pre Mar 2013)		007	3.00%	
Privilege Tax		000	1.75%		Privilege Tax		000	2.50%		Rental of Real Property		013	3.00%	
Use Tax		002	1.75%		Use Tax		002	2.50%		Restaurant/Bar		009	4.50%	
Restaurant/Bar		003	2.60%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%		WINKELMAN (F)	WM			GLA/PNL
Hotel/Motel		004	5.50%		Retail Tax for entire single item over \$5,000		004	1.00%		Privilege Tax		000	3.50%	
Utilities/Telecommunications		008	2.00%		Privilege Tax Contracts (pre Jul. 2011)		008	2.00%		Contracts (pre Dec. 2001)		008	2.50%	
Jet Fuel		009	\$0.02/gal		Contracts (pre Dec. 2006)		009	2.00%		WINSLOW (F)	WS			NAV
Rental of Real Property		013	1.00%		Rental of Real Property		013	2.00%		Privilege Tax		000	3.00%	
Construction Contracting		015	2.45%		Construction Contracting		015	3.50%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Contracts (pre Sept. 2006)		006	1.50%		TOLLESON (F)	TN			MAR	Restaurant/Bar (Additional Tax) ^(A)		004	2.00%	
SNOWFLAKE (F)	SN			NAV	Privilege Tax		000	2.50%		Metalliferous Mining		005	0.10%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Jet Fuel		009	\$0.03/gal.	
Hotel/Motel (Additional Tax) ^(A)		001	4.00%		For single item, Retail Tax on portion over \$5,000		004	2.00%		YOUNGTOWN (F)	YT			MAR
Restaurant/Bar		003	3.00%		Contracts (pre Oct. 2007)		009	2.00%		Privilege Tax		000	3.00%	
SOUTH TUCSON (F)	ST			PMA	TOMBSTONE	TS			COH	Use Tax		002	3.00%	
Privilege Tax		000	2.50%		Privilege Tax		000	3.50%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Restaurant/Bar		009	3.50%		Hotel/Motel (Additional Tax) ^(A)		001	4.00%		Contracts (pre Aug. 2007)		009	2.00%	
SPRINGERVILLE (F)	SV			APA	Metalliferous Mining		005	0.10%		Rental of Real Property		013	2.00%	
Privilege Tax		000	3.00%		Rental of Real Property		013	2.50%		YUMA (F)	YM			YMA
Hotel/Motel (Additional Tax) ^(A)		001	2.00%							Privilege Tax		000	1.70%	
For single item, Retail Tax on portion over \$1,000		004	2.00%							NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				

◆◆ 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 for home consumption

(A) "Additional Tax" means *in addition to* Privilege Tax

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** Camp Verde eliminates all pre-existing tax rates

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 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

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