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 F	OR SAL	ES IN TH	IESE CO	UNTIES				Accounting
Business Code	TAXABLE ACTIVITIES ^a	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Santa Cruz	Yavapai	Yuma	All Other Counties	Credit Rate (STATE TAX ONLY)
002	Mining-Nonmetal	3.437%	4.05%	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%	6.90%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
005	Communications k	6.10%	6.90%	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%	6.90%	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%	6.90%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
800	Pipeline	6.10%	6.90%	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%	6.90%	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%	6.90%	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%	6.90%	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%	6.90%	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	0.3%	0.5%	0	0.5%	0	0.5%	0.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	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%	6.90%	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%	6.90%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
315	MRRA Amount	6.10%	6.90%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A
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%	6.90%	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%	5.90%	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
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¢	3.965¢	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
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	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. Business code 041 should only be reported in region code SWD.
- d) Rate is cents per gallon up to 10 million gallons.
- 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 Communications retailers.
- k) Telecom Service Providers may be required to report under Business Codes 033 & 911 in addition to Business Code 005.
- Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.

TABLE 2		PRO	GRAN	/ CITIES						All tax rates are expressed as percentag	es (%) unle	ss othe	rwise noted
	EGION E	BUSINESS CODE	TAX RATE	COUNTY		GION ODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIC		TAX RATE	COUNTY
BENSON (F)	BS			COH	BISBEE (F)	3B			СОН	BUCKEYE (F) BE			MAR
Advertising		018	2.50		Advertising		018	3.50		Advertising	018	3.00	
Amusements		012	2.50		Amusements		012	3.50		Amusements	012	3.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.50		Contracting – Prime	015	3.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	3.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	3.00	
Job Printing		010	2.50		Feed at Wholesale		116	3.50		Feed at Wholesale	116	3.00	
Manufactured Buildings		027	2.50		Job Printing		010	3.50		Job Printing	010	3.00	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	3.50		Manufactured Buildings	027	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.50		Timbering and Other Extraction	020	3.00	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Hotels		044	2.50		Publication		009	3.50		Publication	009	3.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels		044	3.50		Hotels	044	3.00	
Residential Rental, Leasing, & Licensing fo	r Use	045	2.50		Hotel/Motel (Additional Tax) ^B		144	3.50		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	2.50		Residential Rental, Leasing, & Licensing for Us	se	045	3.50		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPI	Ρ	214	2.50		Commercial Rental, Leasing, & Licensing for U	Jse	213	3.50		Rental Occupancy	040	2.00	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Retail Sales		017	2.50		Restaurant and Bars		011	3.50		Restaurant and Bars	011	3.00	
Retail Sales (Single Item over \$5,000)		717	1.00		Retail Sales		017	3.50		Retail Sales	017	3.00	
Retail Sales Food for Home Consumption		062	2.50		Retail Sales Food for Home Consumption		062	3.50		Retail Sales (Single Item over \$1,999.99)	307	1.10	
MRRA Amount D		315	2.50		MRRA Amount D		315	3.50		Retail Sales Food for Home Consumption	062	3.00	
Communications		005	2.50		Communications		005	3.50		MRRA Amount ^D	315	3.00	
Transporting		006	2.50		Transporting		006	3.50		Communications	005	4.00	
Utilities		004	2.50		Utilities		004	3.50		Transporting	006	3.00	
										Utilities	004	3.00	

CITY/TOWN NAME REGION CODE			COUNTY	CITY/TOWN NAME	EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REG		BUSINESS CODE	TAX RATE	COUNTY
BULLHEAD CITY BH			МОН	CAMP VERDE	CE			YAV	CAREFREE (F) CA	١			MAR
Advertising	018	2.00		Advertising		018	3.65		Advertising		018	3.00	
Amusements	012	2.00		Amusements		012	3.65		Amusements		012	3.00	
Contracting – Prime	015	2.00		Contracting – Prime		015	3.65		Contracting – Prime		015	4.00	
Contracting – Speculative Builders	016	2.00		Contracting – Speculative Builders		016	3.65		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder	037	2.00		Contracting – Owner Builder		037	3.65		Contracting – Owner Builder		037	4.00	
Job Printing	010	2.00		Job Printing		010	3.65		Job Printing		010	3.00	
Jet Fuel Sales (cents per gallon)	049	0.03/ga	l	Manufactured Buildings		027	3.65		Manufactured Buildings		027	3.00	
Manufactured Buildings	027	2.00		Timbering and Other Extraction		020	3.65		Timbering and Other Extraction		020	3.00	
Timbering and Other Extraction	020	2.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining	019	0.10		Publication		009	3.65		Publication		009	3.00	
Publication	009	2.00		Hotels		044	3.65		Hotels		044	3.00	
Hotels	044	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	3.00	
Hotel/Motel (Additional Tax) ^B	144	3.00		Residential Rental, Leasing, & Licensing for U	Jse	045	2.00		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Us	e 213	2.00		Commercial Rental, Leasing, & Licensing for U	Use	213	2.00		Commercial Rental, Leasing, & Licensing for Use)	213	3.00	
Rental, Leasing, & Licensing for Use of TPP	214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.65		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars	011	2.00		Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00	
Retail Sales	017	2.00		Retail Sales		017	3.65		Retail Sales		017	3.00	
MRRA Amount D	315	2.00		MRRA Amount D		315	3.65		Retail Sales Food for Home Consumption		062	2.00	
Communications	005	2.00		Communications		005	3.65		MRRA Amount D		315	3.00	
Transporting	006	2.00		Transporting		006	3.65		Communications		005	3.00	
Utilities	004	2.00		Utilities		004	3.65		Transporting		006	3.00	
Jet Fuel Use Tax (cents per gallon)	051	0.03/ga	l	Use Tax Purchases		029	3.65		Utilities		004	3.00	
Use Tax Purchases	029	2.00		Use Tax From Inventory		030	3.65		Use Tax Purchases		029	3.00	
Use Tax From Inventory	030	2.00							Use Tax From Inventory		030	3.00	

⁽A) "Additional Tax" means in addition to Restaurant Tax

B) "Additional Tax" means in addition to Hotel

[&]quot;Additional Tax" means in addition to Commercial Lease

TABLE 2		PRO	GRAN	I CITIES						All tax rates are expressed as percentage	es (%) unle	ess othe	rwise noted
CITY/TOWN NAME REGI		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REG		JSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION	BUSINESS CODE	TAX RATE	COUNTY
CASA GRANDE (F) CO	;			PNL	CAVE CREEK (F)	(MAR	CHINO VALLEY (F) CV			YAV
Advertising		018	1.80		Advertising		018	3.00		Advertising	018	4.00	
Amusements		012	1.80		Amusements	(012	3.00		Amusements	012	4.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	5.00		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	5.00		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	5.00		Contracting – Owner Builder	037	4.00	
Job Printing		010	1.80		Feed at Wholesale		116	3.00		Job Printing	010	4.00	
Manufactured Buildings		027	1.80		Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)	049	.015/gal	
Timbering and Other Extraction		020	1.80		Manufactured Buildings		027	3.00		Manufactured Buildings	027	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	4.00	
Publication		009	1.80		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Hotels		044	1.80		Publication		009	3.00		Publication	009	4.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels		044	3.00		Hotels	044	4.00	
Residential Rental, Leasing, & Licensing for Us	se	045	1.80		Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) ^B	144	4.00	
Commercial Rental, Leasing, & Licensing for L	Jse	213	1.80		Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use	045	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	1.80		Commercial Rental, Leasing, & Licensing for Us	e :	213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Restaurant and Bars		011	1.80		Rental Occupancy		040	3.00		Rental Occupancy	040	3.00	
Retail Sales		017	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Retail Sales (Single Item Portion over \$5,000)		357	1.50		Restaurant and Bars		011	3.00		Restaurant and Bars	011	4.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	3.00		Retail Sales	017	4.00	
MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption	062	4.00	
Communications		005	2.00		MRRA Amount D	;	315	3.00		MRRA Amount D	315	4.00	
Transporting		006	1.80		Communications	(005	3.00		Communications	005	4.00	
Utilities		004	2.00		Transporting		006	3.00		Transporting	006	4.00	
					Utilities		004	3.00		Utilities	004	4.00	
					Use Tax Purchases		029	3.00		Jet Fuel Use Tax (cents per gallon)	051	.015/gal	
					Use Tax From Inventory	(030	3.00		Use Tax Purchases	029	3.00	
										Use Tax From Inventory	030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	GION ODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIC			COUNTY
CLARKDALE (F)	CD			YAV	CLIFTON (F)	CF			GRN	COLORADO CITY CC			MOH
Advertising		018	3.00		Advertising		018	3.00		Advertising	018	2.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements	012	2.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing		010	3.00		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication		009	3.00		Publication	009	2.00	
Hotels		044	3.00		Hotels		044	3.00		Hotels	044	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Residential Rental, Leasing, & Licensing for Us	se	045	3.00		Hotel/Motel (Additional Tax) ^B	144	2.00	
Residential Rental, Leasing, & Licensing	for Use	045	3.00		Commercial Rental, Leasing, & Licensing for U	Jse	213	3.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensin	g for Use	213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of	TPP	214	3.00		Restaurant and Bars		011	3.00		Rental Occupancy	040	2.00	
Restaurant and Bars		011	3.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Retail Sales		017	3.00		Retail Sales (Single Item Portion over \$9,999)		377	2.00		Restaurant and Bars	011	2.00	
Retail Sales Food for Home Consumption	on	062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales	017	2.00	
MRRA Amount D		315	3.00		MRRA Amount ^D		315	3.00		MRRA Amount D	315	2.00	
Communications		005	3.00		Communications		005	3.00		Communications	005	2.00	
Transporting		006	3.00		Transporting		006	3.00		Transporting	006	2.00	
Utilities		004	3.00		Utilities		004	3.00		Utilities	004	2.00	
										Use Tax Purchases	029	2.00	
										Use Tax From Inventory	030	2.00	

⁽A) "Additional Tax" means in addition to Restaurant Tax

[&]quot;Additional Tax" means in addition to Hotel

[&]quot;Additional Tax" means in addition to Commercial Lease

Arizona State, County and City				TRANSACTION PRIVILEGE AN			V 1/\/1	INDLEG	LIIE	CUVE A	pril 1, 2015
TABLE 2	PRO	GRAN	I CITIES					All tax rates are expressed as percentage		ss othe	erwise note
CITY/TOWN NAME REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
COOLIDGE (F) CL			PNL	COTTONWOOD (F) CW			YAV	DEWEY-HUMBOLDT (F) DH			YAV
Advertising	018	3.00		Advertising	018	3.00		Advertising	018	2.00	
Amusements	012	3.00		Amusements	012	3.00		Amusements	012	2.00	
Contracting – Prime	015	4.00		Contracting – Prime	015	4.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders	016	4.00		Contracting – Speculative Builders	016	4.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder	037	4.00		Contracting – Owner Builder	037	4.00		Contracting – Owner Builder	037	2.00	
Feed at Wholesale	116	3.00		Job Printing	010	3.00		Job Printing	010	2.00	
Job Printing	010	3.00		Manufactured Buildings	027	3.00		Manufactured Buildings	027	2.00	
Manufactured Buildings	027	3.00		Timbering and Other Extraction	020	3.00		Timbering and Other Extraction	020	2.00	
Timbering and Other Extraction	020	3.00		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining	019	0.10		Publication	009	3.00		Publication	009	2.00	
Publication	009	3.00		Hotels	044	3.00		Hotels	044	2.00	
Hotels	044	3.00		Hotel/Motel (Additional Tax) ^B	144	3.00		Hotel/Motel (Additional Tax) ^B	144	2.00	
	144										
Hotel/Motel (Additional Tax) ^B		3.00		Residential Rental, Leasing, & Licensing for Use	045	3.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Residential Rental, Leasing, & Licensing for Use	045	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Commercial Rental, Leasing, & Licensing for Use	213	3.00		Rental Occupancy	040	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Rental Occupancy	040	3.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00		Restaurant and Bars	011	2.00	
Rental, Leasing, & Licensing for Use of TPP	214	3.00		Restaurant and Bars	011	3.00		Retail Sales	017	2.00	
Restaurant and Bars	011	3.00		Retail Sales	017	3.00		Retail Sales Food for Home Consumption	062	2.00	
Retail Sales	017	3.00		Retail Sales Food for Home Consumption	062	3.00		MRRA Amount ^D	315	2.00	
Retail Sales (Single item over \$10,000)	917	1.50		MRRA Amount ^D	315	3.00		Communications	005	2.00	
Retail Sales Food for Home Consumption	062	3.00		Communications	005	3.00		Transporting	006	2.00	
MRRA Amount ^D	315	3.00		Transporting	006	3.00		Utilities	004	2.00	
Communications	005	3.00		Utilities	004	1.00		Use Tax Purchases	029	2.00	
Transporting	006	3.00						Use Tax From Inventory	030	2.00	
Utilities	004	3.00									
Use Tax Purchases	029	3.00									
Use Tax Purchases (Single item over \$10,000)	929	1.50									
Use Tax From Inventory	030	3.00									
CITY/TOWN NAME REGION	BUSINESS		COUNTY	CITY/TOWN NAME REGIO		TAX	COUNTY	CITY/TOWN NAME REGION		TAX	COUNTY
DUNCAN (F) DC	CODE	RATE	GRN	EAGAR (F) EG	CODE	RATE	APA	EL MIRAGE (F) EM	CODE	RATE	MAR
Advertising	018	2.00	GKN	Amusements	012	3.00	AFA	Advertising	018	3.00	WAIN
Amusements	012	2.00		Contracting – Prime	015	3.00		Amusements	012	3.00	
Contracting – Prime	012	2.00		Contracting – Fifthe Contracting – Speculative Builders	015	3.00		Contracting – Prime	012	3.00	
Contracting – Time Contracting – Speculative Builders	016	2.00		Contracting – Speculative Builders Contracting – Owner Builder	037	3.00		Contracting – Finite Contracting – Speculative Builders	016	3.00	
Contracting – Speculative Builders Contracting – Owner Builder	037	2.00		Job Printing	010	3.00		Contracting – Speculative Builder Contracting – Owner Builder	037	3.00	
Job Printing		2.00		ě				Job Printing – Owner Builder		3.00	
3	010			Manufactured Buildings	027	3.00			010		
Manufactured Buildings	027	2.00		Timbering and Other Extraction	020	3.00		Manufactured Buildings	027	3.00	
Timbering and Other Extraction	020	2.00		Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	3.00	
Severance – Metal Mining	019	0.10		Publication	009	3.00		Severance – Metal Mining	019	0.10	
Publication	009	2.00		Hotels	044	3.00		Publication	009	3.00	
Hotels	044	2.00		Hotel/Motel (Additional Tax) ^B	144	3.00		Hotels	044	3.00	
Hotal/Motal (Additional Tay)	111	2 00		Pacidential Pental Leasing & Licensing for Use	0.45	2 00		Hotal/Motal (Additional Tay) ^B	111	2 00	

Residential Rental, Leasing, & Licensing for Use

Commercial Rental, Leasing, & Licensing for Use

Rental, Leasing, & Licensing for Use of TPP

Retail Sales (Single Item over \$1,000)

Retail Sales Food for Home Consumption

Use Tax Purchases (Single item over \$1,000)

Rental Occupancy

Retail Sales

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

TPP = Tangible Personal Property

Utilities

Restaurant and Bars

(A) "Additional Tax" means in addition to Restaurant Tax		
,	(4)	"Additional Tay" means in addition to Postaurant Tay
	(~)	Additional Tax Theatis in addition to Restaurant Tax
(R) "Additional Tax" means in addition to Hotel	(B)	"Additional Tax" means in addition to Hotel

Hotel/Motel (Additional Tax)^B

Restaurant and Bars

Retail Sales

Transporting

Utilities

MRRA Amount D

Communications

Residential Rental, Leasing, & Licensing for Use

Commercial Rental, Leasing, & Licensing for Use

Rental, Leasing, & Licensing for Use of TPP

Retail Sales Food for Home Consumption

3.00

2.00

2.00

2.00

2.00

2.00

2.00

2.00

2.00

2.00

2.00

045

213

214

011

017

062

315

005

006

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045

213

040

214

011

017

157

062

315

005

006

004

029

159

030

3.00

3.00

3.00

3.00

3.00

3.00

2.00

3.00

3.00

3.00

3.00

3.00

3.00

2.00

3.00

Hotel/Motel (Additional Tax)^B

Restaurant and Bars

Retail Sales

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

Residential Rental, Leasing, & Licensing for Use

Commercial Rental, Leasing, & Licensing for Use

Rental, Leasing, & Licensing for Use of TPP

Retail Sales Food for Home Consumption

144

045

213

214

011

017

062

315

005

006

004

029

030

2.00

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3.00

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3.00

3.00

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3.00

3.00

3.00

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3.00

[&]quot;Additional Tax" means in addition to Commercial Lease

TABLE 2	PRO	GRAN	I CITIES					All tax rates are expressed as percentage	:s (%) unle	ss othe	erwise not
CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIC		TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
ELOY EL			PNL	FLORENCE (F) FL			PNL	FOUNTAIN HILLS (F) FH			MAR
Advertising	018	3.00		Advertising	018	2.00		Advertising	018	2.60	
Amusements	012	3.00		Amusements	012	2.00		Amusements	012	2.60	
Contracting – Prime	015	4.50		Contracting – Prime	015	4.00		Contracting – Prime	015	2.60	
Contracting – Speculative Builders	016	4.50		Contracting – Speculative Builders	016	4.00		Contracting – Speculative Builders	016	2.60	
Contracting – Owner Builder	037	4.50		Contracting – Owner Builder	037	4.00		Contracting – Owner Builder	037	2.60	
lob Printing	010	3.00		Job Printing	010	2.00		Job Printing	010	2.60	
Manufactured Buildings	027	3.00		Manufactured Buildings	027	2.00		Manufactured Buildings	027	2.60	
imbering and Other Extraction	020	3.00		Timbering and Other Extraction	020	2.00		Timbering and Other Extraction	020	2.60	
Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Publication	009	3.00		Publication	009	2.00		Publication	009	2.60	
Hotels	044	4.00		Hotels	044	2.00		Hotels	044	2.60	
Hotel/Motel (Additional Tax) ^B	144	3.00		Hotel/Motel (Additional Tax) ^B	144	2.00		Hotel/Motel (Additional Tax) ^B	144	4.00	
Residential Rental, Leasing, & Licensing for Use	045	3.00		Residential Rental, Leasing, & Licensing for Use	045	2.00		Residential Rental, Leasing, & Licensing for Use	045	1.60	
Commercial Rental, Leasing, & Licensing for Use	213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00		Commercial Rental, Leasing, & Licensing for Use	213	1.60	
Rental Occupancy	040	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00		Commercial Lease (Additional Tax) C	313	1.00	
Rental, Leasing, & Licensing for Use of TPP	214	3.00		Restaurant and Bars	011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.60	
Restaurant and Bars	011	6.00		Retail Sales	017	2.00		Restaurant and Bars	011	2.60	
Retail Sales	017	3.00		Retail Sales Food for Home Consumption	062	2.00		Retail Sales	017	2.60	
Retail Sales (Single Item Portion over \$6,000)	337	1.50		MRRA Amount D	315	2.00		Retail Sales Food for Home Consumption	062	2.60	
MRRA Amount ^D	315	3.00		Communications	005	2.00		MRRA Amount D	315	2.60	
Communications	005	3.00		Transporting	006	2.00		Communications	005	2.60	
Fransporting	006	3.00		Utilities	004	2.00		Transporting	006	2.60	
Jtilities	004	3.00		Use Tax Purchases	029	3.00		Utilities	004	2.60	
Jse Tax Purchases	029	3.00		Use Tax From Inventory	030	3.00		Use Tax Purchases	029	2.60	
Jse Tax Purchases (Single item portion over \$6,000)	339	1.50		•				Use Tax From Inventory	030	2.60	
Jse Tax From Inventory	030	3.00						•			

CITY/TOWN NAME REGION CODE		JSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINES CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
FREDONIA (F) FD				COC	GILA BEND (F) GI			MAR	GILBERT (F) GB			MAR
Advertising	(018	4.00		Amusements	012	3.00		Advertising	018	1.50	
Amusements	(012	4.00		Contracting – Prime	015	3.00		Amusements	012	1.50	
Contracting – Prime	(015	4.00		Contracting – Speculative Builders	016	3.00		Contracting – Prime	015	1.50	
Contracting – Speculative Builders	(016	4.00		Contracting – Owner Builder	037	3.00		Contracting – Speculative Builders	016	1.50	
Contracting – Owner Builder	(037	4.00		Feed at Wholesale	116	3.00		Contracting – Owner Builder	037	1.50	
Job Printing	(010	4.00		Job Printing	010	3.00		Feed at Wholesale	116	1.50	
Manufactured Buildings	(027	4.00		Manufactured Buildings	027	3.00		Job Printing	010	1.50	
Timbering and Other Extraction	(020	4.00		Jet Fuel Sales (cents per gallon)	049	0.03/ga	I	Manufactured Buildings	027	1.50	
Severance – Metal Mining	(019	0.10		Timbering and Other Extraction	020	3.00		Timbering and Other Extraction	020	1.50	
Publication	(009	4.00		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Hotels	(044	4.00		Publication	009	3.00		Publication	009	1.50	
Residential Rental, Leasing, & Licensing for Use	(045	4.00		Hotels	044	3.00		Hotels	044	1.50	
Commercial Rental, Leasing, & Licensing for Use	2	213	4.00		Hotel/Motel (Additional Tax) ^B	144	2.00		Hotel/Motel (Additional Tax) ^B	144	3.00	
Rental, Leasing, & Licensing for Use of TPP	2	214	4.00		Residential Rental, Leasing, & Licensing for Use	045	3.00		Residential Rental, Leasing, & Licensing for Use	045	1.50	
Restaurant and Bars	(011	4.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	1.50	
Retail Sales	(017	4.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00		Rental Occupancy	040	1.50	
Retail Sales Food for Home Consumption	(062	4.00		Restaurant and Bars	011	3.00		Rental, Leasing, & Licensing for Use of TPP	214	1.50	
MRRA Amount D		315	4.00		Retail Sales	017	3.00		Restaurant and Bars	011	1.50	
Communications	(005	4.00		Retail Sales Food for Home Consumption	062	3.00		Retail Sales	017	1.50	
Transporting	(006	4.00		MRRA Amount D	315	3.00		Retail Sales Food for Home Consumption	062	1.50	
Utilities	(004	4.00		Communications	005	3.50		MRRA Amount D	315	1.50	
Use Tax Purchases	(029	4.00		Transporting	006	3.00		Communications	005	1.50	
Use Tax From Inventory	(030	4.00		Utilities	004	3.00		Transporting	006	1.50	
·					Use Tax Purchases	029	1.50		Utilities	004	1.50	
					Use Tax From Inventory	030	1.50					
					Jet Fuel Use Tax (cents per gallon)	051	0.03/ga	I				
					Use Tax Purchases (Gross Receipts > \$500,000)	439	.30					
					Use Tax From Inv (Gross Receipts > \$500,000)	440	.30					

⁽A) "Additional Tax" means in addition to Restaurant Tax

[&]quot;Additional Tax" means in addition to Hotel

[&]quot;Additional Tax" means in addition to Commercial Lease

⁽D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project (F) These Cities/Towns tax food for home consumption

TABLE 2	P	ROGF	RAN	CITIES						All tax rates are expressed as percentages	(%) unles	s othe	rwise note
CITY/TOWN NAME REGIO			ATE	COUNTY	CITY/TOWN NAME REGION COD		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
GLOBE (F) GL				GLA	GOODYEAR (F) GY				MAR	GUADALUPE (F) GU			MAR
Advertising	01	18 2	.00		Advertising		018	2.50		Advertising	018	4.00	
Amusements	01	12 2	.00		Amusements		012	2.50		Amusements	012	5.00	
Contracting – Prime	01	15 2	.00		Contracting – Prime		015	3.50		Contracting – Prime	015	4.00	
Contracting – Speculative Builders	01	16 2	.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder	03	37 2	.00		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	4.00	
Job Printing	01	10 2	.00		Job Printing		010	2.50		Job Printing	010	4.00	
Manufactured Buildings	02	27 2	.00		Jet Fuel Sales (cents per gallon)		049	0.03/ga	I	Manufactured Buildings	027	4.00	
Timbering and Other Extraction	02	20 2	.00		Manufactured Buildings		027	2.50		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining	01	19 0	.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining	019	0.10	
Publication	00	09 2	.00		Severance – Metal Mining		019	0.10		Publication	009	4.00	
Hotels	04	44 2	.00		Publication		009	2.50		Hotels	044	4.00	
Hotel/Motel (Additional Tax) ^B	14	44 3	.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) ^B	<mark>144</mark>	<mark>6.00</mark>	
Commercial Rental, Leasing, & Licensing for Us	se 2'	13 2	.00		Hotel/Motel (Additional Tax) ^B		144	2.50		Residential Rental, Leasing, & Licensing for Use	045	3.00	
Rental, Leasing, & Licensing for Use of TPP	2	14 2	.00		Residential Rental, Leasing, & Licensing for Use		045	2.50		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Restaurant and Bars	01	11 2	.00		Commercial Rental, Leasing, & Licensing for Use	9	213	2.50		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Retail Sales	01	17 2	.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Restaurant and Bars	011	5.00	
Retail Sales Food for Home Consumption	06	62 2	.00		Restaurant and Bars		011	4.00		Retail Sales	017	4.00	
MRRA Amount D	3′	15 2	.00		Retail Sales		017	2.50		Retail Sales Food for Home Consumption	062	4.00	
Communications	00	05 2	.00		Retail Sales (Single item over \$5,000)		717	1.20		MRRA Amount ^D	315	4.00	
Transporting	00	06 2	.00		Retail Sales Food for Home Consumption		062	2.00		Communications	005	4.00	
Utilities	00	04 2	.00		MRRA Amount D		315	2.50		Transporting	006	4.00	
NOTE: Retail Tax on portion of single item of	over \$15,	000 is ta	axes	at zero.	Communications		005	2.50		Utilities	004	4.00	
•					Transporting		006	2.50		NOTE: Hotel/Motel (Additional Tax) is not a new tax.			
					Utilities		004	2.50		It was self-collected by the City. As of 4/1/2015 it is			
					Jet Fuel Use Tax (cents per gallon)		051	0.03/ga	I	collected by the Department of Revenue			
					Use Tax Purchases		029	2.50					
					Use Tax Purchases (Single item over \$5,000)		729	1.20					
					Use Tax From Inventory		030	2.50					

CITY/TOWN NAME REG	GION DDE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	SUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REG		BUSINESS CODE	TAX RATE	COUNTY
HAYDEN (F) H'	ΙΥ			GLA	HOLBROOK (F) HB			NAV	HUACHUCA CITY HO	:			COH
Advertising		018	3.00		Amusements	012	3.00		Advertising		018	1.50	
Amusements		012	3.00		Contracting – Prime	015	3.00		Amusements		012	1.50	
Contracting – Prime		015	3.00		Contracting – Speculative Builders	016	3.00		Contracting – Prime		015	1.50	
Contracting – Speculative Builders		016	3.00		Contracting – Owner Builder	037	3.00		Contracting – Speculative Builders		016	1.50	
Contracting – Owner Builder		037	3.00		Job Printing	010	3.00		Contracting – Owner Builder		037	1.50	
Feed at Wholesale		116	3.00		Manufactured Buildings	027	3.00		Feed at Wholesale		116	1.50	
Job Printing		010	3.00		Timbering and Other Extraction	020	3.00		Job Printing		010	1.50	
Manufactured Buildings		027	3.00		Severance – Metal Mining	019	0.10		Manufactured Buildings		027	1.50	
Timbering and Other Extraction		020	0.10		Publication	009	3.00		Timbering and Other Extraction		020	1.50	
Severance – Metal Mining		019	0.10		Hotels	044	3.00		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Hotel/Motel (Additional Tax) ^B	144	2.00		Publication		009	1.50	
Hotels		044	3.00		Residential Rental, Leasing, & Licensing for Use	045	3.00		Hotels		044	1.50	
Hotel/Motel (Additional Tax) ^B		144	2.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00		Residential Rental, Leasing, & Licensing for Use		045	1.50	
Residential Rental, Leasing, & Licensing for U	Jse	045	3.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00		Commercial Rental, Leasing, & Licensing for Use	Э	213	1.50	
Commercial Rental, Leasing, & Licensing for I	Use	213	3.00		Restaurant and Bars	011	3.00		Rental Occupancy		040	1.50	
Rental Occupancy		040	3.00		Retail Sales	017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales Food for Home Consumption	062	3.00		Restaurant and Bars		011	1.50	
Restaurant and Bars		011	3.00		MRRA Amount D	315	3.00		Retail Sales		017	1.50	
Retail Sales		017	3.00		Communications	005	3.00		MRRA Amount D		315	1.50	
Retail Sales Food for Home Consumption		062	3.00		Transporting	006	3.00		Communications		005	1.50	
MRRA Amount D		315	3.00		Utilities	004	3.00		Transporting		006	1.50	
Communications		005	3.00		Use Tax Purchases	029	3.00		Utilities		004	1.50	
Transporting		006	3.00		Use Tax From Inventory	030	3.00						
Utilities		004	3.00		·								
Use Tax Purchases		029	3.00										
Use Tax From Inventory		030	3.00										

⁽A) "Additional Tax" means in addition to Restaurant Tax

[&]quot;Additional Tax" means in addition to Hotel

[&]quot;Additional Tax" means in addition to Commercial Lease

⁽D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project (F) These Cities/Towns tax food for home consumption

TABLE 2		PRO	GRAI	/ CITIES						All tax rates are expressed as percentage	es (%) unle	ss othe	erwise noted
CITY/TOWN NAME REG		USINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REC	GION DDE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION		TAX RATE	COUNTY
JEROME JO)			YAV	KEARNY (F) K	N			PNL	KINGMAN KM			MOH
Advertising		018	3.50		Advertising		018	3.00		Advertising	018	2.50	
Amusements		012	3.50		Amusements		012	3.00		Amusements	012	2.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.00		Contracting – Prime	015	2.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	2.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	2.50	
Job Printing		010	3.50		Job Printing		010	3.00		Job Printing	010	2.50	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.50	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.50	
Severance – Metal Mining		019	0.10		Publication		009	3.00		Severance – Metal Mining	019	0.10	
Publication		009	3.50		Hotels		044	3.00		Publication	009	2.50	
Hotels		044	3.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels	044	2.50	
Residential Rental, Leasing, & Licensing for U	Jse	045	3.50		Residential Rental, Leasing, & Licensing for Us	e	045	2.50		Hotel/Motel (Additional Tax) ^B	144	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Commercial Rental, Leasing, & Licensing for Us	se	213	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Retail Sales		017	3.50		Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
MRRA Amount D		315	3.50		Retail Sales		017	3.00		Restaurant and Bars	011	2.50	
Communications		005	3.50		Retail Sales Food for Home Consumption		062	3.00		Restaurant and Bars (Additional Tax) A	111	1.00	
Transporting		006	3.50		MRRA Amount D		315	3.00		Retail Sales	017	2.50	
Utilities		004	3.50		Communications		005	3.00		MRRA Amount D	315	2.50	
					Transporting		006	3.00		Communications	005	2.50	
					Utilities		004	3.00		Transporting	006	2.50	
										Utilities	004	2.50	
										Use Tax Purchases	029	2.50	
										Use Tax From Inventory	030	2.50	

	EGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGI		USINESS CODE	TAX RATE	COUNTY
	LH	OODL	IVAIL	MOH	LITCHFIELD PARK (F)	LP	OODL	IVAIL	MAR	MAMMOTH MH		OODL	IVAL	PNL
Amusements		012	2.00		Advertising		018	2.80		Advertising		018	2.00	
Contracting – Prime		015	2.00		Amusements		012	2.80		Amusements		012	2.00	
Contracting - Speculative Builders		016	2.00		Contracting – Prime		015	4.80		Contracting – Prime		015	2.00	
Contracting – Owner Builder		037	2.00		Contracting - Speculative Builders		016	4.80		Contracting – Speculative Builders		016	2.00	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.80		Contracting – Owner Builder		037	2.00	
Jet Fuel Sales (cents per gallon)		049	0.03/gal		Job Printing		010	2.80		Job Printing		010	2.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.80		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.80		Timbering and Other Extraction		020	2.00	
Severance - Metal Mining		019	0.10		Severance - Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.80		Publication		009	2.00	
Hotels		044	2.00		Hotels		044	2.80		Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	1.00		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Rental, Leasing, & Licensing for Use of TPI	Р	214	2.00		Residential Rental, Leasing, & Licensing for	Use	045	2.80		Commercial Rental, Leasing, & Licensing for Use	•	213	2.00	
Rental Occupancy		040	2.00		Commercial Rental, Leasing, & Licensing fo	r Use	213	2.80		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	•	214	2.80		Restaurant and Bars		011	2.00	
Restaurant and Bars (Additional Tax) A		111	1.00		Restaurant and Bars		011	2.80		Retail Sales		017	2.00	
Retail Sales		017	2.00		Retail Sales		017	2.80		MRRA Amount D		315	2.00	
MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption		062	2.80		Communications		005	2.00	
Communications		005	2.00		MRRA Amount D		315	2.80		Transporting		006	2.00	
Transporting		006	2.00		Communications		005	2.80		Utilities		004	2.00	
Utilities		004	2.00		Transporting		006	2.80		Use Tax Purchases		029	2.00	
Jet Fuel Use Tax (cents per gallon)		051	0.03/gal		Utilities		004	2.80		Use Tax From Inventory		030	2.00	
Use Tax Purchases		029	2.00		Use Tax Purchases		029	2.80		•				
Use Tax From Inventory		030	2.00		Use Tax From Inventory		030	2.80						

⁽A) "Additional Tax" means in addition to Restaurant Tax

[&]quot;Additional Tax" means in addition to Hotel

[&]quot;Additional Tax" means in addition to Commercial Lease

TABLE 2		PRO	GRAN	/ CITIES					All tax rates are expressed as percentages	(%) unles	s othe	rwise noted
CITY/TOWN NAME REG		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		S TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
MARANA MA	A			PMA/PLN	MARICOPA (F) MP			PNL	MIAMI (F) MM			GLA
Amusements		012	2.00		Advertising	018	2.00		Advertising	018	2.50	
Contracting – Prime		015	4.00		Amusements	012	2.00		Amusements	012	2.50	
Contracting – Speculative Builders		016	4.00		Contracting – Prime	015	3.50		Contracting – Prime	015	2.50	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders	016	3.50		Contracting – Speculative Builders	016	2.50	
Job Printing		010	2.00		Contracting – Owner Builder	037	3.50		Contracting – Owner Builder	037	2.50	
Manufactured Buildings		027	2.00		Job Printing	010	2.00		Job Printing	010	2.50	
Timbering and Other Extraction		020	2.00		Manufactured Buildings	027	2.00		Manufactured Buildings	027	2.50	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.00		Timbering and Other Extraction	020	2.50	
Publication		009	2.00		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Hotels		044	2.00		Publication	009	2.00		Publication	009	2.50	
Hotel/Motel (Additional Tax) ^B		144	6.00		Hotels	044	2.00		Hotels	044	2.50	
Commercial Rental, Leasing, & Licensing for U	Jse	213	2.00		Hotel/Motel (Additional Tax) ^B	144	2.00		Residential Rental, Leasing, & Licensing for Use	045	2.50	
Rental Occupancy		040	2.00		Residential Rental, Leasing, & Licensing for Use	045	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00		Restaurant and Bars	011	2.50	
Retail Sales		017	2.00		Restaurant and Bars	011	2.00		Retail Sales	017	2.50	
MRRA Amount D		315	2.00		Retail Sales	017	2.00		Retail Sales Food for Home Consumption	062	2.50	
Communications		005	4.00		Retail Sales Food for Home Consumption	062	2.00		MRRA Amount D	315	2.50	
Transporting		006	2.00		MRRA Amount D	315	2.00		Communications	005	2.50	
Utilities		004	4.00		Communications	005	2.00		Transporting	006	2.50	
Use Tax Purchases		029	2.00		Transporting	006	2.00					
Use Tax From Inventory		030	2.00		Utilities	004	2.00					
					Use Tax Purchases	029	2.00					
					Use Tax From Inventory	030	2.00					

VALLEY (F) PV S - Prime - Speculative Builders - Owner Builder d Buildings d Other Extraction	018 012 015 016 037 010 027	2.50 2.50 2.50 2.50 2.50 2.50 2.50	MAR
- Prime - Speculative Builders - Owner Builder d Buildings	012 015 016 037 010	2.50 2.50 2.50 2.50	
- Prime - Speculative Builders - Owner Builder d Buildings	015 016 037 010	2.50 2.50 2.50	
- Speculative Builders - Owner Builder d Buildings	016 037 010	2.50 2.50	
- Owner Builder d Buildings	037 010	2.50	
d Buildings	010		
•		2.50	
•	027	2.00	
nd Other Extraction	021	2.50	
	020	2.50	
Metal Mining	019	0.10	
	009	2.50	
	044	2.50	
Additional Tax) B	144	3.40	
Rental, Leasing, & Licensing for Use	045	1.65	
Rental, Leasing, & Licensing for Use	213	1.65	
Lease (Additional Tax) C	313	0.85	
pancy	040	1.65	
ing, & Licensing for Use of TPP	214	2.50	
ind Bars	011	2.50	
	017	2.50	
Food for Home Consumption	062	2.50	
ınt ^D	315	2.50	
ions	005	2.50	
	006	2.50	
	004	2.50	
chases	029	2.50	
m Inventory	030	2.50	
i i	Additional Tax) B Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Lease (Additional Tax) C pancy ing, & Licensing for Use of TPP ind Bars Food for Home Consumption int C ions chases m Inventory	Additional Tax) B Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Lease (Additional Tax) C Joancy Jo	Additional Tax) B 144 3.40 Rental, Leasing, & Licensing for Use 213 1.65 Rental, Leasing, & Licensing for Use 213 1.65 Lease (Additional Tax) 313 0.85 pancy 040 1.65 ring, & Licensing for Use of TPP 214 2.50 ring & Licensing for Use of TPP 214 2.50 ring Bars 011 2.50 ring Food for Home Consumption 062 2.50 ring 005 2.50 ring 006 2.50 ring 004 2.50 ring 029 2.50

⁽A) "Additional Tax" means in addition to Restaurant Tax

[&]quot;Additional Tax" means in addition to Hotel

[&]quot;Additional Tax" means in addition to Commercial Lease

TABLE 2		PRO	GRAN	I CITIES					•	All tax rates are expressed as percentag	es (%) unle	ss othe	erwise noted
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		SION DDE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO	BUSINESS CODE	TAX RATE	COUNTY
PARKER	PK			LAP	PATAGONIA (F)	Α			STC	PAYSON (F) PS			GLA
Advertising		018	2.00		Advertising		018	3.00		Advertising	018	2.12	
Amusements		012	2.00		Amusements		012	3.00		Amusements	012	2.12	
Contracting – Prime		015	2.00		Contracting – Prime		015	3.00		Contracting – Prime	015	2.12	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.12	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.12	
Job Printing		010	2.00		Feed at Wholesale		116	3.00		Job Printing	010	2.12	
Manufactured Buildings		027	2.00		Job Printing		010	3.00		Manufactured Buildings	027	2.12	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	3.00		Timbering and Other Extraction	020	2.12	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00		Severance – Metal Mining	019	0.10	
Publication		009	2.00		Severance – Metal Mining		019	0.10		Publication	009	2.12	
Hotels		044	2.00		Publication		009	3.00		Hotels	044	2.12	
Hotel/Motel (Additional Tax) B		144	4.00		Hotels		044	3.00		Hotel/Motel (Additional Tax) B	144	5.00	
Commercial Rental, Leasing, & Licensin	g for Use	213	2.00		Hotel/Motel (Additional Tax) B		144	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.12	
Rental, Leasing, & Licensing for Use of	ΓPP	214	2.00		Residential Rental, Leasing, & Licensing for Us	е	045	3.00		Rental Occupancy	040	2.12	
Restaurant and Bars		011	4.00		Commercial Rental, Leasing, & Licensing for Us	se	213	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.12	
Retail Sales		017	2.00		Rental Occupancy		040	3.00		Restaurant and Bars	011	2.12	
Retail Sales (Single Item Portion over \$2	,500)	467	1.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales	017	2.12	
MRRA Amount D		315	2.00		Restaurant and Bars		011	3.00		Retail Sales Food for Home Consumption	062	2.12	
Communications		005	2.00		Retail Sales		017	3.00		MRRA Amount D	315	2.12	
Transporting		006	2.00		Retail Sales Food for Home Consumption		062	2.50		Communications	005	2.12	
Utilities		004	3.00		MRRA Amount D		315	3.00		Transporting	006	2.12	
					Communications		005	3.00		Utilities	004	2.12	
					Transporting		006	3.00					
					Utilities		004	3.00					

CITY/TOWN NAME REGK		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PIMA (F) PM	Λ			GRA	PINETOP-LAKESIDE	PP			NAV	PRESCOTT VALLEY (F)	PL			YAV
Advertising		018	2.00		Advertising		018	2.50		Advertising		018	2.33	
Amusements		012	2.00		Amusements		012	2.50		Amusements		012	2.33	
Contracting – Prime		015	3.00		Contracting – Prime		015	2.50		Contracting – Prime		015	2.33	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.33	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.33	
Job Printing		010	2.00		Job Printing		010	2.50		Job Printing		010	2.33	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.33	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.33	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.50		Publication		009	2.33	
Hotels		044	2.00		Hotels		044	2.50		Hotels		044	2.33	
Residential Rental, Leasing, & Licensing for Us	se	045	2.00		Hotel/Motel (Additional Tax) B		144	3.00		Hotel/Motel (Additional Tax) B		144	2.33	
Commercial Rental, Leasing, & Licensing for U	Jse	213	2.00		Residential Rental, Leasing, & Licensing for	Use	045	2.50		Rental, Leasing, & Licensing for Use of TPF)	214	2.33	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for	r Use	213	2.50		Restaurant and Bars		011	2.33	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Retail Sales		017	2.33	
Retail Sales		017	2.00		Restaurant and Bars		011	2.50		Retail Sales Food for Home Consumption		062	2.33	
Retail Sales Food for Home Consumption		062	2.00		Restaurant and Bars (Additional Tax) A		111	2.00		MRRA Amount D		315	2.33	
MRRA Amount D		315	2.00		Retail Sales		017	2.50		Communications		005	2.33	
Communications		005	2.00		Retail Sales (Single Item Portion over \$5,000	0)	357	1.50		Transporting		006	2.33	
Transporting		006	2.00		Retail Sales Food for Home Consumption		062	2.50		Utilities		004	2.33	
Utilities		004	2.00		MRRA Amount D		315	2.50		Wastewater Utility Services		485	2.33	
					Communications		005	2.50		Use Tax Purchases		029	2.33	
					Transporting		006	2.50		Use Tax From Inventory		030	2.33	
					Utilities		004	2.50		,				

[&]quot;Additional Tax" means in addition to Restaurant Tax

[&]quot;Additional Tax" means in addition to Hotel

[&]quot;Additional Tax" means in addition to Commercial Lease

TABLE 2	PRO	GRAN	I CITIES					All tax rates are expressed as perc	entage	s (%) unle:	ss othe	rwise note
CITY/TOWN NAME REGIO	USINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION		TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
QUARTZSITE QZ			LAP	QUEEN CREEK (F) QC			MAR/PNL	QUEEN CREEK SPECIAL DISTRICT (F)	QD			MAR/PNL
Amusements	012	2.50		Advertising	018	2.25		Amusements		012	2.50	
Contracting – Prime	015	3.50		Amusements	012	2.25		Job Printing		010	2.50	
Contracting – Speculative Builders	016	3.50		Contracting – Prime	015	4.25		Publication		009	2.50	
Contracting – Owner Builder	037	3.50		Contracting – Speculative Builders	016	4.25		Hotels		044	2.50	
Job Printing	010	2.50		Contracting – Owner Builder	037	4.25		Restaurant and Bars		011	2.50	
Manufactured Buildings	027	3.50		Job Printing	010	2.25		Retail Sales		017	2.50	
Timbering and Other Extraction	020	2.50		Manufactured Buildings	027	2.25		Retail Sales Food for Home Consumption		062	2.50	
Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	2.25		MRRA Amount D		315	2.50	
Publication	009	2.50		Severance – Metal Mining	019	0.10		Communications		005	2.50	
Hotels	044	5.50		Publication	009	2.25		Transporting		006	2.50	
Commercial Rental, Leasing, & Licensing for Us	213	2.50		Hotels	044	2.25		Utilities		004	2.50	
Rental, Leasing, & Licensing for Use of TPP	214	2.50		Hotel/Motel (Additional Tax) ^B	144	3.00		Call 480-358-3000 to find out if these	rates ap	ply to your	busine	ss
Restaurant and Bars	011	3.00		Residential Rental, Leasing, & Licensing for Use	045	2.25		activities in Queen Creek.				
Retail Sales	017	2.50		Commercial Rental, Leasing, & Licensing for Use	213	2.25						
Retail Sales (Single Item Portion over \$10,000)	367	1.00		Rental, Leasing, & Licensing for Use of TPP	214	2.25						
MRRA Amount D	315	2.50		Restaurant and Bars	011	2.25						
Communications	005	2.50		Retail Sales	017	2.25						
Transporting	006	2.50		Retail Sales Food for Home Consumption	062	2.25						
Use Tax Purchases	029	2.50		MRRA Amount D	315	2.25						
Use Tax Purch (Single item portion over \$10,000)	369	1.00		Communications	005	2.25						
Use Tax From Inventory	030	2.50		Transporting	006	2.25						
				Utilities	004	2.25						
				Use Tax Purchases	029	2.25						
				Use Tax From Inventory	030	2.25						

CITY/TOWN NAME REGION CODE		USINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		JSINESS CODE	TAX RATE	COUNTY
SAFFORD (F) SF				GRA	SAHUARITA :	SA			PMA	ST JOHN'S (F) SJ				APA
Advertising		018	2.50		Amusements		012	2.00		Advertising	(018	3.00	
Amusements		012	2.50		Contracting – Prime		015	4.00		Amusements	(012	3.00	
Contracting – Prime		015	2.50		Contracting – Speculative Builders		016	4.00		Contracting – Prime	(015	3.00	
Contracting – Speculative Builders		016	2.50		Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders	(016	3.00	
Contracting – Owner Builder		037	2.50		Job Printing		010	2.00		Contracting – Owner Builder	(037	3.00	
Feed at Wholesale		116	2.50		Manufactured Buildings		027	2.00		Job Printing	(010	3.00	
Job Printing		010	2.50		Timbering and Other Extraction		020	2.00		Manufactured Buildings	(027	3.00	
Manufactured Buildings		027	2.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	(020	3.00	
Timbering and Other Extraction		020	2.50		Publication		009	2.00		Severance – Metal Mining	(019	0.10	
Severance – Metal Mining		019	0.10		Hotels		044	2.00		Publication	(009	3.00	
Publication		009	2.50		Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels	(044	3.00	
Hotels		044	2.50		Residential Rental, Leasing, & Licensing for U	lse	045	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00	
Hotel/Motel (Additional Tax) ^B		144	5.00		Commercial Rental, Leasing, & Licensing for U	Use	213	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use)	213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use	:	213	2.00	
Rental Occupancy		040	2.50		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	:	214	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Retail Sales		017	2.00		Restaurant and Bars	(011	3.00	
Restaurant and Bars		011	2.50		MRRA Amount D		315	2.00		Retail Sales	(017	3.00	
Retail Sales		017	2.50		Communications		005	2.00		Retail Sales Food for Home Consumption	(062	3.00	
Retail Sales (Single Item over \$5,000)		717	1.00		Transporting		006	2.00		MRRA Amount D	;	315	3.00	
Retail Sales Food for Home Consumption		062	2.50		Utilities		004	2.00		Communications	(005	3.00	
MRRA Amount D		315	2.50							Transporting	(006	3.00	
Communications		005	2.50							Utilities	(004	3.00	
Transporting		006	2.50							Use Tax Purchases	(029	3.00	
Utilities		004	2.50							Use Tax From Inventory	(030	3.00	
Use Tax Purchases		029	2.50											
Use Tax Purchases (Single Item over \$5,000)		729	1.00											
Use Tax From Inventory		030	2.50											

[&]quot;Additional Tax" means in addition to Restaurant Tax

[&]quot;Additional Tax" means in addition to Hotel

[&]quot;Additional Tax" means in addition to Commercial Lease

⁽D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project (F) These Cities/Towns tax food for home consumption

TABLE 2	Р	ROG	RAM	CITIES						All tax rates are expressed as percentage	s (%) unle	ess othe	rwise noted
CITY/TOWN NAME REGIO			TAX RATE	COUNTY		EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SAN LUIS (F) SU				YMA	SHOWLOW (F)	SL			NAV	SIERRA VISTA (F) SR			COH
Advertising	01	18	4.00		Advertising		018	2.00		Advertising	018	1.75	
Amusements	01	12	4.00		Amusements		012	2.00		Amusements	012	1.75	
Contracting – Prime	01	15	4.00		Contracting – Prime		015	2.00		Contracting – Prime	015	2.45	
Contracting – Speculative Builders	01	16	4.00		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders	016	2.45	
Contracting – Owner Builder	03	37	4.00		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	037	2.45	
Job Printing	01	10	4.00		Job Printing		010	2.00		Feed at Wholesale	116	1.75	
Manufactured Buildings	02	27	4.00		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)	049	0.02/gal	
Timbering and Other Extraction	02	20	4.00		Timbering and Other Extraction		020	2.00		Job Printing	010	1.75	
Severance – Metal Mining	01	19	0.10		Severance – Metal Mining		019	0.10		Manufactured Buildings	027	1.75	
Publication	00		4.00		Publication		009	2.00		Timbering and Other Extraction	020	1.75	
Hotels	04	14	4.00		Hotels		044	2.00		Severance – Metal Mining	019	0.10	
Residential Rental, Leasing, & Licensing for Use			4.00		Commercial Rental, Leasing, & Licensing for U	Jse	213	2.00		Publication	009	1.75	
Commercial Rental, Leasing, & Licensing for Us	e 21		4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Extended Stay	244	5.50	
Rental, Leasing, & Licensing for Use of TPP	21	14	4.00		Restaurant and Bars		011	2.00		Residential Rental, Leasing, & Licensing for Use	045	1.00	
Restaurant and Bars	01	11	4.00		Retail Sales		017	2.00		Commercial Rental, Leasing, & Licensing for Use	213	1.00	
Retail Sales	01	17	4.00		Retail Sales Food for Home Consumption		062	2.00		Rental, Leasing, & Licensing for Use of TPP	214	1.75	
Retail Sales Food for Home Consumption	06	62	4.00		MRRA Amount D		315	2.00		Restaurant and Bars	011	2.60	
MRRA Amount D	31	15	4.00		Communications		005	2.00		Retail Sales	017	1.75	
Communications	00)5	4.00		Transporting		006	2.00		Retail Sales Food for Home Consumption	062	1.75	
Transporting	00	06	4.00		Utilities		004	2.00		MRRA Amount D	315	1.75	
Utilities	00)4	4.00							Communications	005	2.00	
Use Tax Purchases	02		4.00							Utilities	004	2.00	
Use Tax From Inventory	03	30	4.00							Jet Fuel Use Tax (cents per gallon)	051	0.02/gal	
										Use Tax Purchases	029	1.75	
										Use Tax From Inventory	030	1.75	

CITY/TOWN NAME REGIO		BUSINESS CODE	TAX RATE	COUNTY		EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REG		BUSINESS CODE	tax Rate	COUNTY
SNOWFLAKE (F) SN				NAV	SOMERTON (F)	SO			YMA	SOUTH TUCSON (F) S'	T			PMA
Advertising		018	2.00		Advertising		018	3.30		Advertising		018	4.50	
Amusements		012	2.00		Amusements		012	3.30		Amusements		012	4.50	
Contracting – Prime		015	2.00		Contracting – Prime		015	3.30		Contracting – Prime		015	4.50	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	4.50	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	4.50	
Job Printing		010	2.00		Job Printing		010	3.30		Job Printing		010	4.50	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	3.30		Manufactured Buildings		027	4.50	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	3.30		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	3.30		Publication		009	4.50	
Hotels		044	2.00		Hotels		044	3.30		Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^B		144	4.00		Residential Rental, Leasing, & Licensing for Us	se	045	3.30		Hotel/Motel (Additional Tax) ^B		144	1.50	
Commercial Rental, Leasing, & Licensing for Us	se	213	2.00		Commercial Rental, Leasing, & Licensing for U	Jse	213	3.30		Residential Rental, Leasing, & Licensing for Use)	045	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.30		Commercial Rental, Leasing, & Licensing for Use	е	213	2.50	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.30		Rental, Leasing, & Licensing for Use of TPP		214	4.50	
Retail Sales		017	2.00		Retail Sales		017	3.30		Restaurant and Bars		011	5.50	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales Food for Home Consumption		062	3.30		Retail Sales		017	4.50	
MRRA Amount D		315	2.00		MRRA Amount D		315	3.30		Retail Sales Food for Home Consumption		062	1.50	
Communications		005	2.00		Communications		005	3.30		MRRA Amount ^D		315	4.50	
Transporting		006	2.00		Transporting		006	3.30		Communications		005	4.50	
Utilities		004	2.00		Utilities		004	3.30		Transporting		006	4.50	
					Use Tax Purchases		029	2.50		Utilities		004	4.50	
					Use Tax From Inventory		030	2.50						

⁽A) "Additional Tax" means in addition to Restaurant Tax

B) "Additional Tax" means in addition to Hotel

[&]quot;Additional Tax" means in addition to Commercial Lease

TABLE 2		PRO	GRAN	I CITIES						All tax rates are expressed as percentag	es (%) unle	ss othe	rwise noted
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		TAX RATE	COUNTY
SPRINGERVILLE (F)	SV			APA	STAR VALLEY (F)	SY			GLA	SUPERIOR SI			PNL
Advertising		018	3.00		Advertising		018	2.00		Advertising	018	4.00	
Amusements		012	3.00		Amusements		012	2.00		Amusements	012	4.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	2.00		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	037	4.00	
Job Printing		010	3.00		Job Printing		010	2.00		Job Printing	010	4.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00		Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication		009	2.00		Publication	009	4.00	
Hotels		044	3.00		Hotels		044	2.00		Hotels	044	4.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Residential Rental, Leasing, & Licensing for L	Jse	045	2.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Residential Rental, Leasing, & Licensing	for Use	045	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Rental, Leasing, & Licensing for Use of T	PP	214	3.00		Restaurant and Bars		011	2.00		Restaurant and Bars	011	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	2.00		Retail Sales	017	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion over \$500)	407	1.00	
Retail Sales (Single Item Portion over \$1	,000)	397	2.00		MRRA Amount D		315	2.00		MRRA Amount D	315	4.00	
Retail Sales Food for Home Consumptio	n	062	3.00		Communications		005	2.00		Communications	005	4.00	
MRRA Amount D		315	3.00		Transporting		006	2.00		Transporting	006	4.00	
Communications		005	3.00		Utilities		004	2.00		Utilities	004	4.00	
Transporting		006	3.00										
Utilities		004	3.00										

CITY/TOWN NAME REGION CODE	BUSINESS	RATE	COUNTY	CITY/TOWN NAME REGI			COUNTY	CITY/TOWN NAME REGION CODE	I BUSINESS CODE	TAX RATE	COUNTY
SURPRISE SP			MAR	TAYLOR (F) TL			NAV	THATCHER (F) TC			GRA
Advertising	018	2.20		Advertising	01	3 2.00)	Amusements	012	2.50	
Amusements	012	2.20		Amusements	01:	2.00)	Contracting – Prime	015	3.50	
Contracting – Prime	015	3.70		Contracting – Prime	01:	2.00)	Contracting – Speculative Builders	016	3.50	
Contracting – Speculative Builders	016	3.70		Contracting – Speculative Builders	01	3 2.00)	Contracting – Owner Builder	037	3.50	
Contracting – Owner Builder	037	3.70		Contracting – Owner Builder	03	2.00)	Job Printing	010	2.50	
Feed at Wholesale	116	2.20		Job Printing	01	2.00)	Manufactured Buildings	027	2.50	
Job Printing	010	2.20		Manufactured Buildings	02	7 2.00)	Timbering and Other Extraction	020	2.50	
Manufactured Buildings	027	2.20		Timbering and Other Extraction	02	2.00)	Severance – Metal Mining	019	0.10	
Timbering and Other Extraction	020	2.20		Severance – Metal Mining	01	0.10)	Publication	009	2.50	
Severance – Metal Mining	019	0.10		Publication	00	2.00)	Hotels	044	2.50	
Publication	009	2.20		Hotels	04	2.00)	Hotel/Motel (Additional Tax) ^B	144	3.00	
Hotels	044	2.20		Hotel/Motel (Additional Tax) ^B	14	2.00)	Residential Rental, Leasing, & Licensing for Use	045	2.00	
Hotel/Motel (Additional Tax) ^B	144	2.52		Residential Rental, Leasing, & Licensing for Use	04	2.00)	Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Residential Rental, Leasing, & Licensing for Use	045	2.20		Commercial Rental, Leasing, & Licensing for Use	e 21	3 2.00)	Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Commercial Rental, Leasing, & Licensing for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP	21	2.00)	Restaurant and Bars	011	2.50	
Rental Occupancy	040	2.20		Restaurant and Bars	01	2.00)	Retail Sales	017	2.50	
Rental, Leasing, & Licensing for Use of TPP	214	2.20		Retail Sales	01	2.00)	Retail Sales (Single Item over \$5,000)	717	1.00	
Restaurant and Bars	011	3.20		Retail Sales Food for Home Consumption	06	2.00)	Retail Sales Food for Home Consumption	062	2.50	
Retail Sales	017	2.20		MRRA Amount D	31	2.00)	MRRA Amount D	315	2.50	
MRRA Amount D	315	2.20		Transporting	00	3 2.00)	Communications	005	2.50	
Communications	005	2.20						Transporting	006	2.50	
Transporting	006	2.20						Utilities	004	2.50	
Utilities	004	2.20						Use Tax Purchases	029	2.50	
Use Tax Purchases	029	2.20						Use Tax From Inventory	030	2.50	
Use Tax From Inventory	030	2.20									

⁽A) "Additional Tax" means in addition to Restaurant Tax

B) "Additional Tax" means in addition to Hotel

[&]quot;Additional Tax" means in addition to Commercial Lease

TABLE 2	PRC	GRAI	M CITIES					All tax rates are expressed as percentage	s (%) unle	ss othe	erwise noted
CITY/TOWN NAME REGION CODE	BUSINES: CODE	S TAX RATE	COUNTY	CITY/TOWN NAME REGIC			COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TOLLESON (F) TN			MAR	TOMBSTONE TS			СОН	TUSAYAN TY			COC
Amusements	012	2.50		Advertising	018	3.50		Advertising	018	2.00	
Contracting – Prime	015	2.50		Amusements	012	3.50	1	Amusements	012	2.00	
Contracting – Speculative Builders	016	2.50		Contracting – Prime	015	3.50	1	Contracting – Prime	015	2.00	
Contracting – Owner Builder	037	2.50		Contracting – Speculative Builders	016	3.50	1	Contracting – Speculative Builders	016	2.00	
Job Printing	010	2.50		Contracting – Owner Builder	037	3.50	1	Contracting – Owner Builder	037	2.00	
Manufactured Buildings	027	2.50		Job Printing	010	3.50	1	Job Printing	010	2.00	
Timbering and Other Extraction	020	2.50		Manufactured Buildings	027	3.50	1	Manufactured Buildings	027	2.00	
Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	3.50	1	Timbering and Other Extraction	020	2.00	
Publication	009	2.50		Severance – Metal Mining	019	0.10	1	Severance – Metal Mining	019	0.10	
Hotels	044	2.50		Publication	009	3.50	1	Publication	009	2.00	
Hotel/Motel (Additional Tax) ^B	144	2.00		Hotels	044	3.50	1	Hotels	044	2.00	
Residential Rental, Leasing, & Licensing for Use	045	2.50		Hotel/Motel (Additional Tax) ^B	144	4.00	1	Hotel/Motel (Additional Tax) ^B	144	2.00	
Commercial Rental, Leasing, & Licensing for Use	213	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.50	1	Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPP	214	2.50		Commercial Rental, Leasing, & Licensing for Use	213	2.50	1	Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Restaurant and Bars	011	2.50		Rental, Leasing, & Licensing for Use of TPP	214	3.50	1	Restaurant and Bars	011	4.00	
Retail Sales	017	2.50		Restaurant and Bars	011	3.50		Retail Sales	017	2.00	
Retail Sales (Single Item Portion over \$5,000)	357	2.00		Retail Sales	017	3.50	1	MRRA Amount D	315	2.00	
Retail Sales Food for Home Consumption	062	2.50		MRRA Amount D	315	3.50	1	Communications	005	2.00	
MRRA Amount ^D	315	2.50		Communications	005	3.50	1	Transporting	006	2.00	
Communications	005	2.50		Transporting	006	3.50	1	Utilities	004	2.00	
Transporting	006	2.50									
Utilities	004	2.50									

CITY/TOWN NAME REGION CODE	BUSINES CODE		COUNTY	CITY/TOWN NAME REGIC		TAX RATE	COUNTY	CITY/TOWN NAME REGI			AX ATE	COUNTY
WELLTON (F) WT			YMA	WICKENBURG (F) WB			MAR/YAV	WILLCOX (F) WO				СОН
Advertising	018	2.50		Advertising	018	2.20		Advertising	01		.00	
Amusements	012	2.50		Amusements	012	2.20		Amusements	01	12 3	.00	
Contracting – Prime	015	2.50		Contracting – Prime	015	2.20		Contracting – Prime	01		.00	
Contracting – Speculative Builders	016	2.50		Contracting – Speculative Builders	016	2.20		Contracting – Speculative Builders	01		.00	
Contracting – Owner Builder	037	2.50		Contracting – Owner Builder	037	2.20		Contracting – Owner Builder		37 3	.00	
Job Printing	010	2.50		Feed at Wholesale	116	2.20		Job Printing		10 3	.00	
Manufactured Buildings	027	2.50		Job Printing	010	2.20		Manufactured Buildings	02	27 3	.00	
Timbering and Other Extraction	020	2.50		Manufactured Buildings	027	2.20		Timbering and Other Extraction	02	20 3	.00	
Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	2.20		Severance – Metal Mining		19 0	10	
Publication	009	2.50		Severance – Metal Mining	019	0.10		Publication	00	9 3	.00	
Hotels	044	2.50		Publication	009	2.20		Hotels	04	14 7	.00	
Hotel/Motel (Additional Tax) ^B	144	2.50		Hotels	044	2.20		Commercial Rental, Leasing, & Licensing for Use	21	13 3	.00	
Residential Rental, Leasing, & Licensing for Use	045	2.50		Hotel/Motel (Additional Tax) ^B	144	2.00		Rental, Leasing, & Licensing for Use of TPP	21	14 3	.00	
Commercial Rental, Leasing, & Licensing for Use	213	2.50		Residential Rental, Leasing, & Licensing for Use	045	1.70		Restaurant and Bars	01	11 3	.00	
Rental, Leasing, & Licensing for Use of TPP	214	2.50		Commercial Rental, Leasing, & Licensing for Use	213	1.70		Retail Sales	01	17 3	.00	
Restaurant and Bars	011	2.50		Rental Occupancy	040	1.70		Retail Sales (Single Item over \$1,250)	41	17 2	.00	
Retail Sales	017	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.20		Retail Sales Food for Home Consumption	06	32	.00	
Retail Sales Food for Home Consumption	062	2.50		Restaurant and Bars	011	2.20		MRRA Amount D	31	15 3	.00	
MRRA Amount D	315	2.50		Retail Sales	017	2.20		Communications	00)5 3	.00	
Communications	005	2.50		Retail Sales (Single Item over \$5,000)	717	1.69		Transporting	00	06 3	.00	
Transporting	006	2.50		Retail Sales Food for Home Consumption	062	2.20		Utilities	00)4 3	.00	
Utilities	004	2.50		MRRA Amount D	315	2.20						
				Communications	005	3.00						
				Transporting	006	2.20						
				Utilities	004	2.20						

⁽A) "Additional Tax" means in addition to Restaurant Tax

B) "Additional Tax" means in addition to Hotel

[&]quot;Additional Tax" means in addition to Commercial Lease

TABLE 2 PROGRAM CITIES							All tax rates are expressed as percentages (%) unless otherwise noted						
CITY/TOWN NAME REGIO		JSINESS CODE	TAX RATE	COUNTY		EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS WL				COC	WINKELMAN (F) V	ΝM		(GLA/PNL	WINSLOW (F) WS			NAV
Advertising		018	3.50		Advertising		018	3.50		Advertising	018	3.00	
Amusements		012	3.50		Amusements		012	3.50		Amusements	012	3.00	
Contracting – Prime	(015	3.50		Contracting – Prime		015	3.50		Contracting – Prime	015	3.00	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	3.00	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	3.00	
Job Printing	(010	3.50		Job Printing		010	3.50		Jet Fuel Sales (cents per gallon)	049	.03/gal	
Manufactured Buildings	(027	3.50		Manufactured Buildings		027	3.50		Job Printing	010	3.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.50		Manufactured Buildings	027	3.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	3.00	
Publication	(009	3.50		Publication		009	3.50		Severance – Metal Mining	019	0.10	
Hotels		044	4.50		Hotels		044	3.50		Publication	009	3.00	
Residential Rental, Leasing, & Licensing for Use	е	045	3.00		Residential Rental, Leasing, & Licensing for Us	se	045	3.50		Hotels	044	3.00	
Commercial Rental, Leasing, & Licensing for Us	se :	213	3.00		Commercial Rental, Leasing, & Licensing for L	Jse	213	3.50		Hotel/Motel (Additional Tax) ^B	144	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Restaurant and Bars	(011	4.50		Restaurant and Bars		011	3.50		Rental Occupancy	040	3.00	
Retail Sales		017	3.50		Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
MRRA Amount D	;	315	3.50		Retail Sales Food for Home Consumption		062	3.50		Restaurant and Bars	011	3.00	
Communications		005	3.50		MRRA Amount D		315	3.50		Restaurant and Bars (Additional Tax) A	111	2.00	
Transporting	(006	3.50		Communications		005	3.50		Retail Sales	017	3.00	
Utilities		004	3.50		Transporting		006	3.50		Retail Sales Food for Home Consumption	062	3.00	
										MRRA Amount D	315	3.00	
										Communications	005	3.00	
										Transporting	006	3.00	
										Utilities	004	3.00	

CITY/TOWN NAME CODE	CODE	RATE	COUNTY		CODE	CODE	RATE	COUNTY
YOUNGTOWN (F) YT			MAR	YUMA (F)	ΥM			YMA
Advertising	018	3.00		Advertising		018	1.70	
Amusements	012	3.00		Amusements		012	1.70	
Contracting – Prime	015	3.00		Contracting – Prime		015	1.70	
Contracting – Speculative Builders	016	3.00		Contracting – Speculative Builders		016	1.70	
Contracting – Owner Builder	037	3.00		Contracting – Owner Builder		037	1.70	
Job Printing	010	3.00		Job Printing		010	1.70	
Manufactured Buildings	027	3.00		Manufactured Buildings		027	1.70	
Timbering and Other Extraction	020	3.00		Timbering and Other Extraction		020	1.70	
Severance – Metal Mining	019	0.10		Severance – Metal Mining		019	0.10	
Publication	009	3.00		Publication		009	1.70	
Hotels	044	3.00		Hotels		044	1.70	
Hotel/Motel (Additional Tax) ^B	144	2.00		Residential Rental, Leasing, & Licensing for U	Jse	045	1.70	
Residential Rental, Leasing, & Licensing for Use	045	2.00		Commercial Rental, Leasing, & Licensing for U	Use	213	1.70	
Commercial Rental, Leasing, & Licensing for Use	213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	1.70	
Rental, Leasing, & Licensing for Use of TPP	214	3.00		Restaurant and Bars		011	1.70	
Restaurant and Bars	011	3.00		Retail Sales		017	1.70	
Retail Sales	017	3.00		Retail Sales Food for Home Consumption		062	1.70	
Retail Sales Food for Home Consumption	062	3.00		MRRA Amount D		315	1.70	
MRRA Amount D	315	3.00		Communications		005	1.70	
Communications	005	3.00		Transporting		006	1.70	
Transporting	006	3.00		Utilities		004	1.70	
Utilities	004	3.00		NOTE: Retail Tax on portion of single item	n over	\$25,000 is	taxed a	t zero.
Use Tax Purchases	029	3.00		, ,		•		
Use Tax From Inventory	030	3.00						

REGION BUSINESS TAX

••• See page 15 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. ***

REGION BUSINESS TAX

A) "Additional Tax" means in addition to Restaurant Tax

[&]quot;Additional Tax" means in addition to Hotel

⁽C) "Additional Tax" means in addition to Commercial Lease

⁽D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project (F) These Cities/Towns tax food for home consumption TPP = Tangible Personal Property

TABLE 3	NON-PROGRAM CITIES INFORMATION
Apache Junction	(480) 982-8002
Avondale	(623) 333-2000
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
Tempe	(480) 350-2955
Tucson	(520) 791-4566
Bullhead City, Some	rton and Willcox are Program Cities as of 1/1/2015

TABLE 4	COUNTY CODES
Apache	APA
Cochise	COH
Coconino	COC
Gila	GLA
Graham	GRA
Greenlee	GRN
La Paz	LAP
Maricopa	MAR
Mohave	МОН
Municipal Water, S	StatewideSWD
Navajo	NAV
Rio Nuevo District	, PimaPAD
Pima	PMA
Pinal	PNL
Santa Cruz	STC
Sports & Tourism	Authority District – Maricopa MCB
Yavapai	YAV
Yuma	YMA
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TABLE 5	INDIAN RESERVATION CODES					
RESERVATION		COUNTY	CODE			
Ak-Chin		Pinal	PNA			
Cocopah		Yuma	YMB			
Colorado River		La Paz	LAC			
Fort McDowell-Yav	apai	Maricopa	MAE			
Fort Mojave		Mohave	MOF			
Fort Yuma-Quecha	n	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-Ma	ıricopa	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 Ap	ache	Apache	APD			
White Mountain Ap	ache	Gila	GLD			
White Mountain Ap	ache	Graham	GRD			
White Mountain Ap	ache	Navajo	NAD			
Yavapai Apache		Yavapai	YAW			
Yavapai-Prescott		Yavapai	YAX			