

<b>NUMERICAL ALL TPT-2 DEDUCTION CODES w/ Abbreviated Descriptions of Statutory Text and/or Model City Tax Code Authority REVISED 04-30-2019</b>	STATE BUSINESS CODES	CITY BUSINESS CODES
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document. LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

<b>STATE DEDUCTION CODES &amp; CITY DEDUCTION CODES in NUMERICAL ORDER:</b> (CITY-SPECIFIC DEDUCTION CODES THAT ONLY APPLY IN CERTAIN LISTED CITIES, ARE INDICATED)		
<b>500</b> - PC: MAINTAIN-REPAIR-REPLACE-ALTER CONTRACT with PROPERTY OWNER (p. 58)	15	15 - 16 - 37
<b>501</b> - MV MANUFACTURER CASH REBATE Assigned from PURCHASER to SELLER (p. 14)	17 - 29	17 - 29
<b>502</b> - PC: 35% DEDUCTION Allowed (p. 50)	15	15 - 16 - 37
<b>503</b> - RESALE - Sales for Resale	4-5-10-11-13-14-17-29-41-49	4-5-10-17-29-45-49-62-114-213-214-313
<b>504</b> - RET: INTERSTATE or FOREIGN COMMERCE Sales (p. 3)	17	10 - 17 - 49 - 62 - 116
<b>505</b> - RET: COLLEGE TEXTBOOKS required by State University or Community College (p. 3, 20)	17 - 29	SEE CITY SPECIFIC CODE 738 BELOW
<b>506</b> - FOOD sold by a RETAILER for HOME CONSUMPTION (p. 2, 19)	17 - 29	SEE CITY SPECIFIC CODE 506 BELOW
<b>CITY SPECIFIC CODE:</b> <b>506</b> - FOOD sold by a RETAILER for HOME CONSUMPTION <b>CITIES:</b> <b>BH.CE.CC.FS.HC.JO.KM.LH.MA.ME.OR.PK.PX.QZ.SA.SE.SI.SP.TS.TU.TY.WL.</b>	SEE STATE CODE 506 ABOVE	17 - 29
<b>507</b> - FOOD RETAIL Sales to RESTAURANT (p. 2, 19)	17 - 29	17 - 29 - 62
<b>508</b> - AIRCRAFT sold to CARRIER, GOVT, NONRES (p. 43, 9 & 15, 24 & 29)	14 - 17 - 29	17 - 29 - 214
<b>509</b> - FUEL: NAT GAS or LPG for MOTOR VEHICLE (p. 31, 5, 20)	4 - 17 - 29	4 - 17 - 29
<b>510</b> - CHEMICALS that cause CHANGE in Product (p. 5, 20)	17 - 29 - 129	17 - 29
<b>511</b> - UTIL - FUEL: sold to QUALIFIED ENVIRONMENTAL TECHNOLOGY (p. 32, 5, 20)	4 - 17 - 29	17 - 29
<b>512</b> - FOOD to AIRLINE that is provided FREE to PASSENGERS (p. 49, 7, 21)	11 - 17 - 29	11 - 17 - 29 - 111
<b>513</b> - FOOD purchased with SNAP Cards (p. 49, 2, 19)	11 - 17 - 29	11 - 62 - 111
<b>514</b> - FOOD for ARIZ PRISON or JAIL (p. 49, 6, 20)	11 - 17 - 29	62
<b>515</b> - FUEL: Taxed Motor Vehicle, USE, AVIATION or JET Fuel (p. 43, 3, 16)	14 - 17 - 29	17 - 29

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<b>516</b> - LIVESTOCK POULTRY Growth Implants or Meds (p. 6, 17)	17 - 29	N/A
<b>517</b> - TELEC: INTERNET ACCESS fees (p. 34 & 36)	5	5
<b>518</b> - PC: LAND DEDUCTION not exceeding Fair Market Value (p. 50)	15	N/A
<b>519</b> - LIBRARY MATERIALS to PUBLIC Libraries (p. 7, 17)	17 - 29	17 - 29
<b>520</b> - LIVESTOCK POULTRY Feed etc. to These Animals' OWNERS or BOARDERS (p. 6, 17)	17 - 29	SEE CITY SPECIFIC CODE 720 BELOW
<b>521</b> - LOTTERY TICKETS by Retailer (p. 3, 19)	17 - 29	17 - 29
<b>522</b> - M&E used directly in MANUFACTURING, PROCESSING, FABR, PRINTING Etc. (p. 43, 8, 23)	14 - 17 - 29 - 129	17 - 29 - 214
<b>523</b> - M&E for COMMERCIAL MINING Operation Used Directly extract ores or minerals (p. 43, 8, 23)	14 - 17 - 29 - 129	17 - 29 - 214
<b>524</b> - M&E for ELECTRIC UTILITY business (p. 43, 8, 24)	14 - 17 - 29 - 129	17 - 29 - 214
<b>525</b> - M&E or Technology to Assist DISABLED to be FUNCTIONAL (p. 5, 20)	17 - 29	N/A
<b>526</b> - DURABLE MED EQUIP - Rx & HCPC # for Home Use (p. 43, 2, 19)	14 - 17 - 29	17 - 29 - 214
<b>527</b> - AMUSE: Monthly MEMBERSHIP Fees (p. 46)	12	N/A
<b>528</b> - MV + Parts sold to MOTOR CARRIER LESSOR (p. 6, 20)	17 - 29	17 - 29
<b>529</b> - MV sold at AUCTION to NONRESIDENT (p.6)	17	N/A
<b>530</b> - MV sold to NATIVE AMERICAN who resides on RESERVATION (p. 5)	17	N/A
<b>531</b> - MV to NONRESIDENT from STATE with Lower Tax Rate (COMPUTATION) (p. 15)	17	N/A
<b>532</b> - M&E to Repair CARRIER AIRCRAFT (p. 43, 10, 25)	14 - 17 - 29	17 - 29 - 214
<b>533</b> - INSULIN + SYRINGES + TEST STRIPS (p. 2, 19)	17 - 29	17 - 29
<b>534</b> - Guest PERSONAL HYGIENE ITEMS sold to TRANSIENT LODGING BUSINESS (p. 6, 18)	17 - 29	17 - 29
<b>535</b> - PIPES VALVES 4"or LARGER for WATER-OIL-GAS-COAL SLURRY including related (p. 43, 9, 24)	14 - 17 - 29 - 129	17 - 29 - 214
<b>536</b> - DRUGS - OXYGEN Prescribed by DOCTOR (p. 43, 2, 16)	14 - 17 - 29	17 - 29 - 214

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<b>537</b> - RET: PROPAGATIVE MATERIALS, includes seeds etc. to commercial business. (p. 5, 17)	17 - 29	N/A
<b>538</b> - SOLAR ENERGY DEVICES (p. 43, 14, 27)	14 - 17 - 29	17 - 29 - 214
<b>539</b> - M&E Etc to TELECOMMUNICATIONS Business (p. 43, 8, 23)	14 - 17 - 29 - 129	17 - 29 - 214
<b>541</b> - MV to NONRESIDENT that is shipped OUT-OF-STATE by RETAILER (p. 2)	17	17
<b>542</b> - RET WARRANTY or SERVICE Contract (p. 2)	17 - 29	17 - 29
<b>543</b> - USGOV: Sale to MMAR for GOVT Contract (p. 44, 13)	2 - 17	17
<b>544</b> - TPP to NONPROFIT ORG that gives FREE MEALS to NEEDY on a regular basis (p. 43, 4, 18)	14 - 17 - 29	N/A
<b>545</b> - TPP to QUALIFIED HEALTH CARE ORG used for Health & Medical Purposes ONLY (p. 32, 37, 36, 37, 49, 43, 4, 17)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	SEE RELATED CITY CODE 671 BELOW
<b>546</b> - TPP/SVC to QUALIFIED HOSPITAL for ANY PURPOSE (p. 32, 36, 37, 49, 43, 4, 17)	4 - 8 - 9 - 10 - 11 - 14 - 17 - 29	4 - 9 - 10 - 11 - 17 - 29 - 49 - 51 - 111 - 114 - 214 - 485
<b>547</b> - USGOV: Sale by MMAR to U.S. GOVT (p. 43, 13)	14 - 17	17
<b>548</b> - USGOV: RETAIL Sales Allowed 50% TPT Income Deduction (100% USE TAX DEDUCTION) (p. 13)	17 - 29	17 - 29
<b>549</b> - RET: SERVICES Provided by SELLER (p. 2, 63)	17 - 29	SEE RELATED CITY CODE 750 BELOW
<b>550</b> - PC: SUBCONTRACTING INCOME (p. 54)	15	15
<b>551</b> - TAX COLLECTED or FACTORED included in Gross Receipts (p. 63)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-33-49-51-56-325	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-111-114-116-144- 213- 214-244 - 313 - 325 - 485
<b>552</b> - TPP sold to TPT Licensee for Incorporation into PRIME CONTRACTING or MRRRA Project (p. 44, 4, 18)	2 - 17 - 29	17 - 29
<b>553</b> - M&E used in Research & Development (p. 43, 10, 25)	14 - 17 - 29 - 129	17 - 29 - 214
<b>554</b> - M&E used in HEALTHY FOREST PROJECT	17 - 29	N/A

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	(p. 12, 27)		
<b>555</b> - PC: HEALTHY FOREST Structure	(p. 53)	15	N/A
<b>556</b> - PPR: 1 <sup>st</sup> Month Lease Payment Transferred to 3 <sup>rd</sup> PARTY LEASING COMPANY	(p. 43)	14	N/A
<b>557</b> - PC: Cost of ARCHITECTURAL or ENGINEERING Service	(p. 55)	15	15 - 16 - 37
<b>558</b> - BAD DEBT DEDUCTION  (See Arizona Administrative Code ("A.A.C.") rule R15-5-2011)		2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-25-26-29-33-41-49-51-56 - 325	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-111-114-116-144- 213- 214-244- 313 - 325 - 485
<b>559</b> - PROSTHETIC Prescribed by MEDICAL PROFESSIONAL	(p. 43, 2, 19)	14 - 17 - 29	17 - 29 - 214
<b>560</b> - PC: DEVELOPMENT FEES paid	(p. 53)	15	15 - 16 - 37
<b>561</b> - JOB PR: Cost of POSTAGE FREIGHT	(p. 37)	10	10
<b>562</b> - PC: Sale of USED MFTRD HOME	(p. 50)	15	27
<b>563</b> - GAS for COMPRESSOR EQUIPMENT	(p. 21)	29 - 129	17 - 29
<b>564</b> - RET: 3% of Income Sub to E911 Tax	(p. 66)	912	N/A
<b>565</b> - COMPUTER DATA CENTER EQUIPMENT	(p. 8, 22)	17 - 29	17 - 29
<b>566</b> - FOOD ITEMS provided FREE to TRANSIENT LODGER	(p. 6, 18)	17 - 29	N/A
<b>567</b> - RET: Sale of CASH EQUIVALENTS	(p. 3, 23)	17 - 29	17 - 29
<b>568</b> - FOOD to RESTAURANT for EMPLOYEES during WORK HOURS	(p. 3, 19)	17 - 29 - 129	17 - 29
<b>569</b> - FOOD to SCHOOL DISTRICT or CHARTER SCHOOL used during SCHOOL HOURS	(p.49, 3, 19)	11 - 17 - 29	11 - 17 - 29 - 62
<b>570</b> - BUSINESS ACTIVITY for ENROLLED NATIVE AMERICAN or TRIBAL ENTITY that OCCURS <u>ON</u> RESERVATION  <i>STATE BUS CODES can ONLY be used with INDIAN RESERVATION REGION CODES.</i>  <i>CITY BUS CODES 4 and 5 can be used by ALL CITIES. All Other CITY BUS CODES can ONLY be used for business activities ON RESERVATIONS located within the City Limits of CAMP VERDE (CE), GLENDALE (GE) or PARKER (PK).</i>		4 - 5 - 6 - 9 - 10 - 11 - 12 - 13 - 14 - 15 - 17 - 25 - 29	4 - 5 - 6 - 9 - 10 - 11 - 12 - 15 - 16 - 17 - 27 - 44 - 133 -144 - 213 - 214 - 313
<b>571</b> - TPP to PERSONAL PROPERTY LEASING BUSINESS to LEASE	(p. 3)	17 - 29	17 - 29

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<b>572</b> - TPP to QUAL COMMUNITY HEALTH CENTER (p. 43, 4, 18)	14 - 17 - 29	4 - 9 - 10 - 11 - 17 - 29 - 111 -114 -214 -485
<b>573</b> -TPP/ PC: NONPROFIT ORG APT HOUSING for Low Income Persons Over 62 (p. 43, 52, 4, 16)	14 - 15 - 17 - 29	N/A
<b>574</b> - TPP to QUALIFIED HEALTH CARE ORG for handicapped children (p. 43, 4, 17)	14 - 17 - 29	114 - 214
<b>575</b> - TPP to NONPROFIT ORG for HANDICAP Program (p. 43, 5, 18)	14 - 17 - 29	17 - 29 - 114 - 214
<b>576</b> - RAILROAD Stock Rails Signal Equipment (p. 43, 10, 25)	14 - 17 - 29	17 - 29 - 214
<b>577</b> - M&E for POULTRY & EGG Production (p. 43, 11, 26)	14 - 17 - 29	17 - 29 - 214
<b>578</b> - M&E for TV STATION DIGITAL BROADCAST (p. 43, 11, 26)	14 - 17 - 29	17 - 29 - 214
<b>579</b> - M&E used to DRILL or EXTRACT OIL or GAS for Commercial Purposes (p. 43, 10, 25)	14 - 17 - 29 - 129	17 - 29 - 214
<b>580</b> - MV to NONRESIDENT from STATE that does not provide a TAX CREDIT (p. 4)	17	N/A
<b>581</b> - GROUNDWATER MEASURING DEVICES (p. 43, 50, 10, 25)	14 - 15 - 17 - 29	15 - 16 - 17 - 29 - 37 - 214
<b>582</b> - ORTHODONTIC DEVICES dispensed by a DENTIST (p. 8)	17	17
<b>583</b> - COMMODITIES SALE warehoused in AZ (p. 5, 18)	17 - 29	N/A
<b>584</b> - TPP sold to Form 5009L Subcontractor for Incorporation into PRIME CONTRACTING Project (p. 44, 4, 18)	2 - 17 - 29	17 - 29
<b>585</b> - M&E used for COMMERCIAL AGRICULTURE Crops and Products (p. 43, 10, 25)	14 - 17 - 29	SEE CITY SPECIFIC CODE 585 BELOW
<b>CITY SPECIFIC CODE:</b> <b>585</b> - M&E used for COMMERCIAL AGRICULTURE Crops and Products <b>CITIES:</b> <b>BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.</b>	SEE STATE CODE 585 ABOVE	17 - 29 - 214
<b>586</b> - CLOTHING for Paper Manufacturing (p. 5, 20)	17 - 29	17 - 29
<b>587</b> - ALT FUEL to USED OIL FUEL BURNER (p. 31, 7, 21)	4 - 17 - 29	4 - 17 - 29

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<b>588 - LIQUOR by LIQUOR WHOLESALER (p. 7)</b>	<b>17</b>	<b>17</b>
<b>589 - ENVIRONMENTAL RESPONSE &amp; REMEDICATION (p. 44, 50, 4 &amp; 7, 18 &amp; 22)</b>	<b>2 - 15 - 17 - 29</b>	<b>15 - 17 - 29</b>
<b>590 - EYEGASSES CONTACTS Sold on RX (p. 2, 19)</b>	<b>17 - 29</b>	<b>17 - 29</b>
<b>591 - TPP Used by SATELLITE TV-DATA TRANSMISSION SERVICE (p. 43, 10, 25)</b>	<b>14 - 17 - 29</b>	<b>17 - 29 - 214</b>
<b>592 - ALTERNATIVE FUEL VEHICLES (p. 43, 7, 21)</b>	<b>14 - 17 - 29</b>	<b>17 - 29 - 114 - 214</b>
<b>593 - PPR: RENTALS OF PERSONAL PROPERTY SHIPPED &amp; USED EXCLUSIVELY OUT-OF-STATE</b>	<b>14</b>	<b>214</b>
<b>594 - HEARING AIDS but not batteries (p. 43, 2, 19)</b>	<b>14 - 17 - 29</b>	<b>17 - 29 - 214</b>
<b>595 - CLEAN ROOM for SEMICONDUCTORS (p. 43, 52, 11, 26)</b>	<b>14 - 15 - 17 - 29 - 129</b>	<b>15 - 16 - 17 - 29 - 37 - 214</b>
<b>596 - APPLICATION SERVICES to TEST Students (p. 34, 43, 7, 22)</b>	<b>5 - 14 - 17 - 29</b>	<b>5 - 17 - 29 - 133 - 214</b>
<b>597 - M&amp;E to meet Fed &amp; State POLLUTION Rules or Regulations (p. 43, 11, 26)</b>	<b>14 - 17 - 29 - 129</b>	<b>17 - 29 - 214</b>
<b>598 - FUEL to HEALTHY FOREST BUSINESS (p. 7, 22)</b>	<b>17 - 29</b>	<b>N/A</b>
<b>599 - M&amp;E to PREVENT POLLUTION Farm Ranch (p. 43, 52, 11, 26)</b>	<b>14 - 15 - 17 - 29</b>	<b>15 - 16 - 37</b>
<b>600 - PC: Install Repair Etc of TPP that has INDEPENDENT FUNCTIONAL UTILITY (p. 51)</b>	<b>15</b>	<b>15 - 16 - 37</b>
<b>601 - RET: PRECIOUS METALS and COINS (p. 3)</b>	<b>17 - 29</b>	<b>17 - 29</b>
<b>602 - MAGAZINES promote AZ TOURIST TRAVEL (p. 36, 4, 20)</b>	<b>9 - 17 - 29</b>	<b>17 - 29</b>
<b>603 - M&amp;E Repair Parts HEALTHY FOREST PROJECT (p. 7, 22)</b>	<b>17 - 29</b>	<b>N/A</b>
<b>604 - RENEWABLE ENERGY CREDIT Sales or Transfers (p. 31, 7, 22)</b>	<b>4 - 17 - 29</b>	<b>4 - 17 - 29</b>
<b>605 - NEAT ANIMALS HORSES used for BREEDING, Also LIVESTOCK POULTRY TO COMM BUS (p. 43, 9, 17, 24)</b>	<b>14 - 17 - 29</b>	<b>N/A</b>
<b>606 - BUS or URBAN MASS TRANSIT VEHICLE (p. 43, 10, 25)</b>	<b>14 - 17 - 29</b>	<b>17 - 29 - 214</b>
<b>607 - ENVIRONMENTAL TECH FACILITY (p. 42, 50, 12)</b>	<b>14 - 15 - 17 - 29</b>	<b>17 - 29</b>
<b>608 - PC: COST of 508 DED in Gross Income (p. 52)</b>	<b>15 - 315</b>	<b>15 - 16 - 37 - 315</b>

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<b>609</b> - RET: FET on HEAVY TRUCK TRAILER (p. 12)	17	17
<b>611</b> - RET: OVERHEAD MATERIALS for US GOVT CONTRACT (p. 13, 21)	17 - 29 - 129	17 - 29
<b>612</b> - TRANSPORTATION or AMUSEMENT: ARRANGED & EXEMPT (p. 31, 47)	6 - 12	6 - 12
<b>613</b> - RET: WASTE TIRE DISPOSAL FEE (p. 14)	17	17
<b>614</b> - RET: WIRELESS EQUIPMENT SALES COMMISSION (p. 14)	17	17
<b>615</b> - TRANSPORT of PERSONS by AIR if preempted by FEDERAL LAW (p. 30)	6	N/A
<b>616</b> - TRANSP: RAILROAD INTERSTATE (p. 30)	6	6
<b>617</b> - ELECTRICITY SENT OUT-OF-STATE (p. 31, 27)	4 - 29	N/A
<b>618</b> - UTIL: SOLAR CUSTOMER TRANSFERS (p. 32)	4	4
<b>619</b> - TELEC: SVCS SAT TV / DATA TRAN (p. 35)	5	N/A
<b>620</b> - TRANSP: RAILROAD RESALE (p. 30)	6	N/A
<b>621</b> - UTIL: DEVELOPMENT FEES (p. 32, 28)	4 - 29	4
<b>622</b> - PC: COST of 522 DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>623</b> - PC: COST of 523 DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>624</b> - PC: COST of 524 DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>625</b> - TRANSP: RAILROAD TRANSPORT of FERTILIZER (p. 31)	6	N/A
<b>626</b> - UTIL: INSTALLED PROP REIMBURSEMENT (p. 32, 28)	4 - 29	4
<b>627</b> - TELEC: CARRIER ACCESS CHARGES (p. 35)	5	5 - 105 - 133
<b>628</b> - PUB: ADVERTISING INCOME (p. 36)	9	N/A
<b>629</b> - TR LODG: MOBILE HOME Etc. for more than 29 DAY Period (p. 40)	25	N/A
<b>630</b> - JOB PR: to LIC BUS - FREE MAG NEWS (p. 37)	10	N/A
<b>631</b> - PPR: LEASE by PARENT to SUB or SUB to SUB if TAX PAID on INITIAL SALE of PROPERTY (p. 42)	14	N/A
<b>632</b> - PC: COST of 532 DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>633</b> - TELEC: DB SATELLITE TV SERVICES (p. 35)	5	5
<b>634</b> - COMM LEASE BETWEEN AFFILIATES (p. 38)	13	45 - 213 - 313
<b>635</b> - PC: COST of 535 DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>636</b> - TR LODG: BED & BREAKFAST- LESS THAN 5 ROOMS and < 50% ANNUAL OCCUPANCY (p. 41)	25	N/A



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<b>637</b> - JOB PR: Delivered OUT-OF-STATE (p. 37)	10	N/A
<b>638</b> - COMM LS: to NONPROFIT for MLB or GOLF (p. 38)	13	213 - 313
<b>639</b> - PC: COST of <b>539</b> DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>640</b> - BUSINESS ACTIVITY TAXED under OTHER CLASS (p. 30, 47, 41)	6 - 12 - 25	6 - 12 - 44 - 144 - 244
<b>641</b> - TELEC: COMMON LINE CHARGES (p. 35)	5	N/A
<b>642</b> - COMM LS: to LICENSED NURSING CARE INSTITUTION (p. 39)	13	N/A
<b>643</b> - TELEC: INTERSTATE TELEC SVCS (p. 36)	5	5 - 105 - 133
<b>644</b> - PC: COST of <b>544</b> DED in Gross Income (p. 52)	15 - 315	N/A
<b>645</b> - PC: COST of <b>545</b> DED in Gross Income (p. 52)	15 - 315	N/A
<b>646</b> - PC: COST of <b>546</b> DED in Gross Income (p. 52)	15 - 315	15 - 16 - 37 - 315
<b>647</b> - COMM LS: to NONPROFIT for RODEO (p. 39)	13	N/A
<b>648</b> - TR LODG: SERVICE COMMISSIONS (p. 41)	25	44 - 144 - 244
<b>649</b> - TELEC: SVCS PREPAID CARD or AUTH (p.35)	5	5 - 133
<b>650</b> - COMM LS: RESIDENTIAL > 29 DAYS (p. 39)	13	N/A
<b>651</b> - PPR: PHOTOS Etc for ARIZ TOURISM (p. 42)	14	N/A
<b>652</b> - MINE: ACTUAL FREIGHT COST (p. 44)	2	N/A
<b>653</b> - PC: COST of <b>553</b> DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>654</b> - PC: COST of <b>554</b> DED in Gross Income(p. 52)	15 - 315	N/A
<b>655</b> - COMM LS: for RELIGIOUS WORSHIP (p. 39)	13	N/A
<b>656</b> - PPR:VEHICLE REG FEE REIMBURSEMNT(p.42)	14	114 - 214
<b>657</b> - AMUSE: INSTRUCTIONAL ACTIVITIES (p. 45)	12	<b>SEE CITY SPECIFIC CODE 803 BELOW</b>
<b>658</b> - MINE: PROCESS COST - SHIPMENT Out Of State (p. 44)	2	N/A
<b>659</b> - COMM LS: ELIGIBLE TRANSPO FACILITY(p.39)	13	N/A
<b>660</b> - PPR: MV LEASE if MOTOR CARRIER FEE PAID (p. 43)	14	214
<b>661</b> - AMUSE: PARI-MUTUEL and PURSE MONIES (p. 46)	12	12
<b>662</b> - REST: FOOD to NONPROFIT that FEEDS NEEDY regularly for free (p. 49, 22)	11 - 29	29



<b>NUMERICAL ALL TPT-2 DEDUCTION CODES w/ Abbreviated Descriptions of Statutory Text and/or Model City Tax Code Authority REVISED 04-30-2019</b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document. LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

<b>663</b> - PC: FURNITURE APPLIANCES not incorporated into MFTRD BLDG (p. 50)	15	27
<b>664</b> - COMM LS: AGRICULTURAL PROP between FAMILY MEMBERS or LESS THAN 3 LEASES (p. 39)	13	N/A
<b>665</b> - PC: COST of <b>565</b> DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>666</b> - AMUSE: TRAN LODGING RECREATIONAL ESTABLISHMENT MEMBERSHIP FEES (p. 46)	12	N/A
<b>667</b> - PC: MILITARY REUSE ZONE PROJECTS (p. 50)	15	N/A
<b>668</b> - PC: MANUFACTURED BLDG RESALE to DEALER (p. 50)	15	27
<b>669</b> - COMM LS: PROFIT A PRENDRE (p. 39)	13	N/A
<b>670</b> - AMUSE: SALE to TRANSIENT LODGING BUSINESS for RESALE (p. 47)	12	12
<b>671</b> - CITY SALES TO QUALIFIED HEALTH CARE ORG	SEE RELATED STATE CODE 545 ABOVE	4 - 9 - 10 - 11 - 17 - 29 - 49 - 51 - 111 - 114 - 214 - 485
<b>672</b> - PC: COST of <b>572</b> DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>673</b> - PC: DOMESTIC VIOLENCE SHELTER (p.52)	15	N/A
<b>674</b> - PC: COST of <b>574</b> DED in Gross Income (p.52)	15 - 315	N/A
<b>675</b> - PC: COST of <b>575</b> DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>676</b> - PC: COST of <b>576</b> DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>677</b> - PC: COST of <b>577</b> DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>678</b> - PC: COST of <b>578</b> DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>679</b> - PC: COST of <b>579</b> DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>680</b> - PPR: CAR RENTAL SURCHARGES (p.43)	14	114 - 214
<b>681</b> - PC: INCOME FROM OUT-OF-STATE PROJECTS	15	15 - 16 - 37
<b>682</b> - COMM LS: UTILITY SERVICES REIMBURSEMENT (p. 40)	13	45 - 213 - 313
<b>683</b> - PC: ENVIRONMENTALLY CONTROLLED POULTRY / EGG FACILITY (p. 52)	15	15 - 16 - 37
<b>684</b> - USE TX: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION (p. 16)	29 - 51	29
<b>685</b> - PC: COST of <b>585</b> DED in Gross Income (p.52)	15 - 315	SEE CITY SPECIFIC CODE 685 BELOW
<b>CITY SPECIFIC CODE:</b> <b>685</b> - PC: COST of <b>585</b> DED in Gross Income <b>CITIES: BE.CG.DC.FH.LH.MA.MP.PK.PM.TU.WC.</b>	SEE STATE CODE 685 ABOVE	15 - 16 - 37 - 315

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<b>686</b> - PC: TERMITE or PEST TREATMENT (p. 53)	15	15
<b>687</b> - COMPONENT PARTS for Manufactured PRODUCT for RESALE (p. 16)	29 - 129	17 - 29
<b>688</b> - USE TX: ADVERTISING SUPPLEMENTS (p.17)	29	N/A
<b>689</b> - PC: LAWN MAINTENANCE SERVICES (p. 55)	15	15
<b>690</b> - PC: DESIGN PHASE or PROFESSIONAL SERVICES (p. 56)	15	N/A
<b>691</b> - PC: COST of <b>591</b> DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>692</b> - USE TX: Sale to DIRECT PAY PERMIT HOLDER (p. 67)	29	N/A
<b>693</b> - USE TX: \$200 DEDUCTION for FOREIGN PURCHASES (p. 17)	29	N/A
<b>694</b> - PC: MANUFACTURED BLDG delivered OUT-OF-STATE (p. 55)	15	N/A
<b>695</b> - USE TX: NONPROFIT PURCHASE from OUT OF STATE AFFILIATE (p. 18)	29	N/A
<b>696</b> - PC: STATE UNIVERSITY RESEARCH INFRASTRUCTURE PROJECT (p. 53)	15	N/A
<b>697</b> - PC: COST of <b>597</b> DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>698</b> - PC: LAUNCH SITE Construction (p.52)	15	N/A
<b>699</b> - TPP to QUALIFYING HEALTH SCIENCES EDUCATIONAL INSTITUTION (p. 36, 37, 43, 4, 18)	9 - 10 - 14 - 17 - 29	9 - 10 - 17 - 29 - 214
<b>700-</b>		
<b>701</b> - TR LODG: EXEMPT AMUSEMENT or TRANSPORTING (p. 41)	25	44 - 144 - 244
<b>702</b> - TRANSPORTATION or AMUSEMENT Resale: ARRANGED & TAXED (p. 31, 47)	6 - 12	6
<b>703</b> - USE TX: MOTOR VEHICLE donated to NONPROFIT or UNIVERSITY (p. 20)	29 - 30	N/A
<b>704</b> - TR LODG: EXEMPT SERVICES (p. 41)	25	44 - 144 - 244
<b>705</b> - USE TX: RX PLAN ID CARDS / PARTS (p. 20)	29 - 129	N/A
<b>706</b> - PC: COST of <b>606</b> DED in Gross Income (p.52)	15 - 315	15 - 16 - 37 - 315
<b>707</b> - USE TX UTIL: TPP EXEMPT under UTIL CLASSIFICATION (p. 21)	26 - 29 - 129	N/A
<b>708</b> - VENDOR DISCOUNTS or CUSTOMER RETURNS (p. 63,64)	2-4-5-6-7-8-9-10-11-12-13-14-15-17-19-	4-5-6-9-10-11-12-15-16-17-18-19-20-27-29-37-40-44-45-49-51-62-

<b>NUMERICAL ALL TPT-2 DEDUCTION CODES w/ Abbreviated Descriptions of Statutory Text and/or Model City Tax Code Authority REVISED 04-30-2019</b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
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	25-26-29-49-51	111- 114 - 116-133-144- 213- 214- 244-313 - 485
<b>709</b> - USE TX UTIL: REV Taxed under CL 004 (p. 27)	26 - 29	29
<b>710</b> - UTIL: ELECTRICITY, NAT GAS or LPG to MANUFACTURER or SMELTER (p.32, 28)	4 - 29 - 129	N/A
<b>711</b> - TRADE-IN ALLOWANCE (p. 64)	14 - 17 - 29	17 - 29 - 214
<b>712</b> - PROPERTY Sold to Contractor for MRRRA Project on an INDIAN RESERVATION (p. 52, 8, 22)	15 - 17 - 29 - 315	17 - 29 - 315
<b>CITY SPECIFIC CODE:</b> <b>713</b> - EXEMPT JOB PRINTING for LICENSED PUBLISHERS <b>CITIES:</b> <b>BE.CG.CH.CD.DC.FS.GB.GE.GL.GY.HC.LH.MH.MA.ME.OR.PS.PE.PM.QZ.SC.SN.SY.TE.TN.TU.YT.</b>	N/A	10
<b>CITY SPECIFIC CODE:</b> <b>714</b> - QUALIFIED: HOSPITAL, HEALTH CARE, or COMMUNITY HEALTH CENTER <b>CITIES:</b> <b>BS.BH.CG.CK.CD.CC.DH.DL.DC.EG.EL.FS.FL.FH.FD.GB.GY.GU.HY.HC.LH.MP.MM.NO.OR.PG.PV.PK.PA.PS.PX.PM.PP.PL.QZ.SF.SA.SL.SN.ST.SV.SY.SI.SP.TL.TE.TN.TS.TU.TY.WT.YT.</b>	N/A	45 - 213 - 313
<b>715</b> - TRANSPO by MOTOR CARRIERS or LIGHT MOTOR VEHICLES - FEES PAID TO MVD (p. 30) (CITIES do NOT EXEMPT INCOME DERIVED from LIGHT MOTOR VEHICLES under 715)	6	6 (ALSO SEE CITY SPECIFIC CODE 722 BELOW)
<b>716</b> - RET: POSTAGE STAMPS sold at Face Value	17	17
<b>CITY SPECIFIC CODE:</b> <b>717</b> - EXEMPT CoinOp CLEANING MACHINES <b>CITIES:</b> <b>BH.BS.BE.CA.CG.CK.DC.EL.FS.GI.GB.LH.MA.ME.NO.OR.PV.PK.PA.PX.PM.PP.SF.SC.SR.SY.TC.TN.TU.WB.WL.WS.</b>	SEE STATE CODE 786	214
<b>718</b> - TR LODG: LODGING obtained at START for MORE THAN 29 Days (p. 41)	25	SEE CITY SPECIFIC CODE 718 BELOW

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<p><b>CITY SPECIFIC CODE:</b>  <b>718</b> - TR LODG: LODGING obtained at START for MORE THAN 29 Days  <b>CITIES:</b> <b>BH.CK.CF.FS.FD.GI.GL.GU.HC.JO.MM.PS.PM.PP.PR.QZ.SU.SL.SO.SY.SI.TU.WT.WL.WM.YM.</b></p>	<p><b>SEE STATE CODE 718 ABOVE</b></p>	<p>44 - 144</p>
<p><b>719</b> - PC: MIXED WASTE PROCESS FACILITY (p.53)</p>	<p>15</p>	<p>15</p>
<p><b>CITY SPECIFIC CODE:</b>  <b>720</b> - EXEMPT LIVESTOCK FEED AGRI CHEMS TO COMMERCIAL BUSINESS  <b>CITIES:</b>  <b>BH.BE.CE.CG.CH.CV.CC.DC.GB.HC.MH.MP.ME.OR.PX.PM.QZ.QC.SC.SE.SN.TC.TU.WC.WS.YM.</b></p>	<p>N/A</p>	<p>17 - 29</p>
<p><b>CITY SPECIFIC CODE:</b>  <b>721</b> - TELEC: TAX CREDIT for FRANCHISE/LICENSE FEES (DIVIDE FEE AMOUNT BY CITY TAX RATE)  <b>CITIES:</b>  <b>AJ.BH.CE.CG.CD.CL.DL.DC.EL.GI.GE.GY.HC.KN.KM.LH.LP.MH.MA.MM.PE.PX.SL.SR.SN.TC.TN.WC.</b></p>	<p>N/A</p>	<p>5            105 (TU)            133 (NO. and TU.)</p>
<p><b>CITY SPECIFIC CODE:</b>  <b>722</b> - EXEMPT ALL MOTOR VEHICLE TRANSPORT FOR HIRE  <b>CITIES:</b> <b>CH.CW.ME.PX.SA.SC.SR.TE.TC.TN.WS.</b></p>	<p>N/A</p>	<p>6</p>
<p><b>CITY SPECIFIC CODE:</b>  <b>723</b> - UTIL: TAX CREDIT for FRANCHISE FEES  <b>CITIES:</b> (DIVIDE FEE AMOUNT BY CITY TAX RATE)  <b>AJ.AV.BS.BE.BH.CE.CK.CD.DC.EL.HC.JO.KM.LH.LP.MA.PV.PK.QZ.SC.SE.SL.SR.TC.TN.WC.</b></p>	<p>N/A</p>	<p>4            104 (TU)            133 (NO)</p>
<p><b>724</b> - REST: GRATUITIES - TIPS distributed 100% to SERVERS or SERVICE EMPLOYEES</p>	<p>11</p>	<p>11 - 111</p>
<p><b>725</b> - TPP Sales <u>BY</u> Nonprofit Charitable IRC 501(c)(3) Organization (p. 49, 2, 19)</p>	<p>11 - 17 - 29</p>	<p>11 - 17 - 29 - 111</p>
<p><b>CITY SPECIFIC CODE:</b>  <b>726</b> - EXEMPT TRANSACTIONS WITH GOVERNMENT AGENCIES  <b>CITIES:</b> <b>[Expired 3-31-2019]</b></p>	<p>N/A</p>	<p>4-5-9-10-11-12-15-16-17-18-19-20-27-29-37-44-45-49-144-213-214-244-313 - 485</p>

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<b>CF.DC.EG*.FH.FD.GI*.GU.HY*.JO.KN.MM.</b> <b>OR.PV.PK.PS.SO.TL.TS.WT.WC.WL.WM.</b> <b>*[EXEMPTION RESTRICTED]</b>		
<b>CITY SPECIFIC CODE:</b> <b>727 - TAX MORATORIUM - REAL PROPERTY</b> <b>CITIES: DC.EL.TU.</b>	<b>N/A</b>	<b>15 - 16 - 37 - 45 - 213</b>
<b>CITY SPECIFIC CODE:</b> <b>728 - DAVIS MONTHAN BASE TRANSACTIONS</b> <b>CITY:</b> <b>TU.</b>	<b>N/A</b>	<b>4 - 5 - 11 - 15 - 16 - 17 - 37 - 104 - 105 - 133</b>
<b>CITY SPECIFIC CODE:</b> <b>730 - EXEMPT HEALTH DANCE SPORT FEES</b> <b>CITIES:</b> <b>AV.BS.BB.CA.CG.CD.CF.DH.DC.EL.FS.FL.FH.</b> <b>FD.GL.GY.GU.JO.KN.KM.LH.LP.MH.MA.ME.</b> <b>MM.NO.OR.PG.PK.PA.PS.PX.PM.PR.PL.SA.</b> <b>SU.SC.SE.SL.SR.SO.ST.SY.SI.TL.TC.TN.TS.WT.</b> <b>WB.WL.WM.YT.YM.</b>	<b>N/A</b>	<b>12</b>
<b>CITY SPECIFIC CODE:</b> <b>731 EXEMPT GOLF COURSE GREENS FEES</b> <b>CITIES:</b> <b>BB.DC.NO.PA.SE.SN.TN.WC.</b>	<b>N/A</b>	<b>12</b>
<b>CITY SPECIFIC CODE:</b> <b>732 - EXEMPT CONTRACTING FT HUACHUCA</b> <b>CITY: SR</b>	<b>N/A</b>	<b>15 - 16 - 37</b>
<b>CITY SPECIFIC CODE:</b> <b>733 - SPEC BLDR: EXEMPT COST OF LAND</b> <b>CITIES: [Expired 3-31-2019]</b> <b>DC.NO.PA.TU.WS.</b>	<b>N/A</b>	<b>16</b>
<b>CITY SPECIFIC CODE:</b> <b>734 - SPEC BLDR: EXEMPT FAIR MKT VALUE OF</b> <b>LAND</b> <b>CITIES: BH.CE.DL.KM.LH.MH.PK.PM.PP.PR.PL.</b> <b>QZ.SF.SE.SL.TL.WC.</b>	<b>N/A</b>	<b>16</b>
<b>735 - AMUSE: ENTRY FEES for 501(c)(3) ORG'S</b> <b>RUN WALK SWIM RIDE or similar EVENT (p. 47)</b>	<b>12</b>	<b>12</b>

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<p><b>CITY SPECIFIC CODE:</b>  <b>736</b> - EXEMPT NEAT etc ANIMALS to BREED  <b>CITIES:</b>  <b>CG.CC.HC.MH.MP.PM.QC.SC.SN.TU.WC.</b></p>	N/A	17 - 29
<p><b>CITY SPECIFIC CODE:</b>  <b>737</b> - EXEMPT FINE ART PAINTING / SCULPTURE  <b>CITIES:</b>  <b>BB.CA.LP.ME.OR.PR.TE.TU.</b></p>	SEE STATE 017	17 - 29
<p><b>CITY SPECIFIC CODE:</b>  <b>738</b> - EXEMPT COLLEGE TEXTBOOK SALES  <b>CITIES:</b>  <b>EG.MP.PM.SV.TY.</b></p>	N/A	17 - 29
<p><b>CITY SPECIFIC CODE:</b>  <b>739</b> - EXEMPT MFTRD ITEM USED TESTING  <b>CITIES:</b>  <b>GE.HC.ME.OR.PS.TN.</b></p>	N/A	17
<p><b>CITY SPECIFIC CODE:</b>  <b>740</b> - EXEMPT TEL SVCS BY CABLE TV SYSTEM  <b>CITIES:</b>  <b>AJ.AV.BS.BB.CF.CW.EL.FS.GE.HY.KN.KM.LH.  MM.OR.PK.PS.PM.PL.SL.SO.SI.TL.TS.WB.  WM.</b></p>	N/A	5
<p><b>CITY SPECIFIC CODE:</b>  <b>741</b> - EXEMPT UTILS to OUT-OF-CITY CUST  <b>CITIES:</b>  <b>AJ.BB.BH.CE.CA.CG.CV.CD.CF.DH.DC.FL.  FH.GU.JO.KN.LP.MH.MM.NO.PV.PA.PS.PE.  PX.PM.PP.QC.SU.SC.SE.SL.SR.ST.SY.SI.SP.  TC.TS.WT.WL.WM.YT.YM.</b></p>	N/A	4 104 (TU) 133 (NO)
<p><b>CITY SPECIFIC CODE:</b>  <b>742</b> - DONATION TO 501c3 CHAR ORGANIZATION  <b>CITIES:</b>  <b>CE.CK.CC.KM.MA.MP.PG.PX.PL.QZ.QC.SC.  SE.</b></p>	N/A	29
<p><b>CITY SPECIFIC CODE:</b>  <b>743</b> - USE TAX EXEMPT SALES TO CITY  <b>CITIES:</b></p>	N/A	29

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<b>CH.CL.EG.FH.GE.KM.LH.MP.ME.PG.PE.QZ.</b>		
<b>744</b> - VETERANS ORG: Sales of FOOD and DRINK on PREMISES (p. 48)	11	11 - 111
<b>746</b> - FOOD+ACCESSORIES to NONPROFIT THAT PROVIDES FREE MEALS to NEEDY	N/A	17 - 29 - 62
<b>747</b> - MINING METALLURGICAL SUPPLIES	N/A	17 - 29 - 214
<b>748</b> - PROSTHETIC <i>RECOMMENDED</i> by DOCTOR	SEE STATE CODE 559 ABOVE	17 - 29 - 214
<b>749</b> - USE TX: \$1000 DED OUT-OF-CITY PURCHASE	N/A	29
<b>750</b> - CITY - DIRECT CUSTOMER SERVICE	SEE RELATED STATE CODE 549 (Retail Only)	11 - 17 - 29 - 62 - 111 - 114 - 214
<b>751</b> - TELECOM UTIL EQUIP USED/BILLED TO CUST	N/A	17 - 29 - 214
<b>752</b> - INCOME PRODUCING CAPITAL EQUIP - ANCILLARY M&E TO TREAT WASTE	N/A	17 - 29 - 214
<b>753</b> - SPEC BLDR: RECONSTRUCT - PRIOR VALUE	N/A	16
<b>754</b> - PART IMPR PROP SOLD BY/TO SPEC BLDR	N/A	16
<b>755</b> - RENTAL OF IRS "LOW INCOME UNIT"	N/A	45 - 213 - 313
<b>756</b> - PPR: TPP SEMI or PERMANENTLY INSTALLED IN OTHER TAXING CITY	N/A	214
<b>757</b> - NAT GAS TO PUBLIC UTIL for POWER GEN	N/A	4 133 (NO)
<b>758</b> - Other TAXES/FEES Allowed by MCTC SECTION 260	N/A	5 - 17 - 29 - 105 - 133
<b>759</b> - UTILITY POLES - Rentals of Space for Utility-Telecom-Cable Attachments (p. 31, 34, 40, 42)	4 - 5 - 13 - 14	4 - 5 - 213 - 214 - 313
<b>760</b> - CITY - OUT-OF-CITY SALES	N/A	10 - 17 - 49 - 62 - 104 - 105 - 116 - 133
<b>CITY SPECIFIC CODE:</b>		
<b>761</b> - PART of SINGLE ITEM SALE TAXED at 0% <u>CITIES:</u> <b>GL.YM</b>	N/A	17 - 29
<b>762</b> - NONPROFIT ORG Sponsoring MLB or Pro Golf - Events and Sales (p. 48, 45, 5, 19)	11 - 12 - 17 - 29	11 - 12 - 17 - 29 - 111
<b>763</b> - NONPROFIT ORG Sponsoring RODEO: Farm & Ranch Animals - Event & Sales (p. 49, 45, 5, 19)	11 - 12 - 17 - 29	11 - 12 - 17 - 29 - 111



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<b>764</b> - NONPROFIT ORG producing CULTURAL or CIVIC Festival / Event & Sales (p. 46, 7, 22)	12 - 17 - 29	12 - 17 - 29
<b>765</b> - COMM LS: PRE 12/1/1967 Lease (p. 38)	13	N/A
<b>766</b> - COMM LS: for BOARDING HORSES (p. 38)	13	N/A
<b>767</b> - COMM LS: By TRADE or Industry Association I.R.S. 513(d)(3)(C) ORG (p. 39)	13	N/A
<b>768</b> - COMM LS: GOVT Owned Venue - Less than 22 Days (p. 39)	13	N/A
<b>CITY SPECIFIC CODE:</b> <b>769</b> - TELECOM: CREDIT for CABLE LICENSE FEES <b>CITY: PX. (DIVIDE FEE AMOUNT BY PX TAX RATE)</b>	N/A	5
<b>770</b> - CITY - OUT-OF-STATE SALES	N/A	10 - 17 - 49 - 62 - 116
<b>771</b> - PC: COST of <b>671</b> DED in Gross Income	N/A	15 - 16 - 37 - 315
<b>772</b> - TRANSP: TRANSPORTATION NETWORK COMPANY'S Income or Fees or Driver's Income (p. 30)	6	6
<b>773</b> - RET - FINE ART sold by an ART GALLERY or ART AUCTION to a NONRESIDENT (p. 8)	17	<b>SEE CITY SPECIFIC CODE 737 ABOVE</b>
<b>773</b> - RET - FINE ART sold by an ART GALLERY or ART AUCTION to a NONRESIDENT (p. 8) <b>SC</b>	<b>SEE STATE CODE 773 ABOVE</b>	17
<b>774</b> - PPR: BILLBOARD for ADVERTISING or INFO (p. 42)	14	N/A
<b>775</b> - TR LODG: ONLINE LODGING OPERATOR INCOME from REGISTERED ONLINE LODGING MARKETPLACE (p. 41)	25	44 - 45 - 144 - 244
<b>776</b> - RES RENTAL: ONLINE LODGING OPERATOR INCOME from REGISTERED ONLINE LODGING MARKETPLACE	N/A	45
<b>777</b> - Sales to FOREIGN DIPLOMATS holding VALID US DEPT of STATE CARD authorizing purchase	4 - 10 - 11 - 14 - 17 - 25	4 - 10 - 11 - 17 - 44 - 111 - 144 - 214 - 244
<b>778</b> - TRANSP: VEHICLE For HIRE COMPANY'S Income or Driver's Income (p. 30)	6	6
<b>CITY SPECIFIC DEDUCTION CODE:</b>	N/A	133

<b>NUMERICAL ALL TPT-2 DEDUCTION CODES w/ Abbreviated Descriptions of Statutory Text and/or Model City Tax Code Authority REVISED 04-30-2019</b>	STATE BUSINESS CODES	CITY BUSINESS CODES
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document. LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

<b>779 - TELEPHONE SERVICES PROVIDED TO ANY U.S. GOVERNMENT UNIT</b> <b>CITY: FS</b>		
<b>780 - JET FUEL: Sales to a Purchaser that exceed 10 million gallons (See Arizona Form 5008)</b>	49 - 51	See <i>City Specific</i> code <b>780</b> below
<b>780 - JET FUEL: Sales to a Purchaser that exceed 10 million gallons (See Arizona Form 5008)</b> <b>Cities:</b> <b>BH.CH.CV.GI.GE.GY.LH.ME.PX.PR.SC.SR.WS.</b>	SEE STATE CODE <b>780</b> ABOVE	49-51
<b>781 - PC: COST of 751 DED in Gross Income</b>	N/A	15 - 16 - 37 - 315
<b>782 - PC: COST of 752 DED in Gross Income</b>	N/A	15 - 16 - 37 - 315
<b>783 - UTIL / USE TAX: ELEC or NAT GAS sold to or used by an INT'L OPS CENTER in Arizona (p. 33, 28)</b>	4 - 29	4 - 29
<b>784 - PPR: FILMS Etc. to THEATERS or TV / RADIO Stations (p. 42)</b>	14	214
<b>785 - AMUSE - PPR: Arizona State or County FAIR sponsored Events or Activities (p. 45, 42)</b>	12 - 14	12 - 214
<b>786 - PPR: COIN-OPERATED Laundry and Car Washing Machines (p. 42)</b>	14	SEE <i>CITY SPECIFIC</i> CODE <b>717</b>
<b>787 - PPR: AIRCRAFT or Flight Simulator Rental by Nonprofit Educational Institutions (p. 42)</b>	14	214
<b>788 - TELEC: CREDIT for SENIOR ASSISTANCE PROGRAM DISCOUNT (Divide discount amount by combined State and County tax rate) (p. 68)</b>	5	N/A
<b>789-TELEC: Over the Top (OTT) Services -Radio or Television ONLY</b>	5	5
<b>790 - CITY - ADVERTISING EXEMPT (National etc.)</b>	N/A	18
<b>791 - COMM LEASE (RES RENTAL): PATIENT CHARGES by HOSPITAL, LIC NURSING CARE, or DIALYSIS FACILITY for USE OF ROOMS</b>	N/A	45
<b>792 - COMM LEASE (RES RENTAL): "PERSONAL CARE" or "DIRECTED CARE" CHARGES by LICENSED: ASSISTED LIVING FACILITY, CENTER, or HOME</b>	N/A	45
<b>793 - OLM: Commissions NOT INCLUDED in price of lodging</b>	325	44-144-45

<b>NUMERICAL ALL TPT-2 DEDUCTION CODES w/ Abbreviated Descriptions of Statutory Text and/or Model City Tax Code Authority REVISED 04-30-2019</b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
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<b>794 - OLM: EXEMPT CLASS 1 PROPERTY included in Gross Receipts</b>	<b>325</b>	<b>44-144-45</b>
<b>799 - PC: COST of 699 DED in Gross Income (p.52)</b>	<b>15 - 315</b>	<b>N/A</b>
<b>CITY SPECIFIC CODE:</b> <b>801 - SPEC BLDR: EXEMPT - IN PLACE LEASE</b>	<b>N/A</b>	<b>16</b>
<b>CITY SPECIFIC CODE:</b> <b>802 - SPEC BLDR:EXEMPT STATE/COUNTY TX PAID BY CONTRACTOR</b>	<b>N/A</b>	<b>16</b>
<b>CITY SPECIFIC CODE:</b> <b>803 - AMUSE:EXEMPT SEPARATELY CHARGED INDIVIDUAL INSTRUCTION</b> <b>AJ.BE.BH.CE.CK.CH.CV.CC.CL.CW.DL.EG.EM.GI.GB. GE.HY.HB.HC.MP.PV.PE.PP.QZ.QC.QD.SF.SJ.SN.SV. SP.TE.TU.TY.WC.WS.</b>	<b>SEE RELATED STATE CODE 657</b> (Private or group instructional activities)	<b>12</b>

**LEGEND (Abbreviations):**

AMUSE: AMUSEMENT  
 COMM LS: COMMERCIAL LEASE  
 DED or DEDUCT: DEDUCTION  
 FET: FEDERAL EXCISE TAX  
 JOB PR: JOB PRINTING CLASSIFICATION  
 M & E: MACHINERY and EQUIPMENT  
 MCTC: MODEL CITY TAX CODE  
 MFTG or MFTR or MFTRD BLDG: MANUFACTURING or MANUFACTURER or MANUFACTURED BUILDING  
 MMAR: MANUFACTURER, MODIFIER, ASSEMBLER or REPAIRER  
 MV: MOTOR VEHICLE  
 ORG: ORGANIZATION  
 PC: PRIME CONTRACTING  
 PPR: PERSONAL PROPERTY RENTAL (CLASSIFICATION)  
 PROP: PROPERTY  
 RET: RETAIL  
 RX: PRESCRIBED  
 SNAP: SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM  
 SVC: SERVICE  
 SVC: SERVICE  
 TPP: TANGIBLE PERSONAL PROPERTY  
 TELEC: TELECOMMUNICATIONS (CLASSIFICATION)  
 TR LODG or TRANS LODG: TRANSIENT LODGING (CLASSIFICATION)

<b>NUMERICAL ALL TPT-2 DEDUCTION CODES w/ Abbreviated Descriptions of Statutory Text and/or Model City Tax Code Authority <b>REVISED 04-30-2019</b></b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
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Page Numbers (p.) refer to the Location of each code in the STATE STATUTORY AUTHORITY document.  
LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.

**TRANSPO:** TRANSPORTING (CLASSIFICATION)  
**TX:** TAX  
**UTIL:** UTILITIES or UTILITIES CLASSIFICATION  
**USGOV:** UNITED STATES GOVERNMENT

**BUSINESS CODES USED FOR BOTH STATE AND CITY BUSINESSES:**

CODE	BUSINESS CATEGORY	CODE	BUSINESS CATEGORY
004	UTILITIES	015	CONTRACTING - PRIME
005	COMMUNICATIONS	017	RETAIL
006	TRANSPORTING	019	SEVERANCE - METALLIFEROUS MINING
009	PUBLICATION	029	USE TAX
010	JOB PRINTING	049	JET FUEL TAX
011	RESTAURANTS AND BARS	051	JET FUEL USE TAX
012	AMUSEMENT	315	MRRA AMOUNT
		325	ONLINE LODGING MARKETPLACE

**STATE ONLY BUSINESS CODES:**

CODE	BUSINESS CATEGORY	CODE	BUSINESS CATEGORY
002	MINING-NONMETAL	041	MUNICIPAL WATER
007	PRIVATE (RAIL) CAR	053	RENTAL CAR SURCHARGE (MAR)
008	PIPELINE	055	RENTAL CAR SURCHARGE (PMA)
013	COMMERCIAL LEASE	056	JET FUEL TAX > 10 MILLION GALLONS
014	PERSONAL PROPERTY RENTAL	129	USE TAX DIRECT PAYMENTS
025	TRANSIENT LODGING	153	RENTAL CAR SURCHARGE-STADIUM (MAR)
026	USE TAX-UTILITIES	912	E911 PREPAID WIRELESS

**CITY ONLY BUSINESS CODES:**

CODE	BUSINESS CATEGORY	CODE	BUSINESS CATEGORY
016	CONSTRUCTION CONTRACTING - SPEC BUILDERS	027	MANUFACTURED BUILDINGS
018	ADVERTISING	037	CONSTRUCTION CONTRACTING-OWNER BUILDER
020	TIMBERING & OTHER EXTRACTION	040	RENTAL OCCUPANCY

<b>NUMERICAL ALL TPT-2 DEDUCTION CODES w/</b> <i>Abbreviated Descriptions of Statutory Text and/or</i> <b>Model City Tax Code Authority REVISED 04-30-2019</b>	<b>STATE BUSINESS CODES</b>	<b>CITY BUSINESS CODES</b>
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**LEGEND (Abbreviations) and BUSINESS CODE LISTINGS at end of this document.**

- 044** HOTELS
- 045** RESIDENTIAL RENTAL, LEASING & LICENSING FOR USE
- 062** RETAIL SALES-FOOD FOR HOME CONSUMPTION
- 104** PUBLIC UTILITY (ADDITIONAL UTILITY TAX)
- 105** PUBLIC UTILITY (ADDITIONAL TELECOM TAX)
- 111** RESTAURANTS AND BARS (ADDITIONAL TAX)
- 114** SHORT-TERM MOTOR VEHICLE RENTAL (PHOENIX)
- 116** FEED AT WHOLESALE
- 133** PUBLIC UTILITY RIGHT OF WAY TAX
- 144** HOTEL/MOTEL (ADDITIONAL TAX)
- 213** COMMERCIAL RENTAL, LEASING & LICENSE FOR USE
- 214** RENTAL, LEASING & LICENSING FOR USE OF TPP
- 244** LODGING-EXTENDED STAY
- 313** COMMERCIAL LEASE (Additional Tax)
- 485** WASTEWATER UTILITY SERVICES

## SPECIAL CITY RETAIL and USE TAX BUSINESS CODES:

The following City Business Codes that provide special tax rates, have been adopted by a limited number of cities. Where appropriate, City Deduction Codes available for Retail Businesses (Business Code 17) and Use Tax (Business Code 29) are available when reporting under these Business Codes.

**\*FOR CITIES IN WHICH TWO TAX RATES (BUSINESS CODES) APPLY TO A SALE (I.E. REGULAR RETAIL OR USE CODE AND "PORTION" CODE), DEDUCTION CODE AMOUNTS MUST BE PRORATED. FOR SALES OR PURCHASES THAT ARE COMPLETELY EXEMPT FROM TAX, REPORT THE SALE OR PURCHASE UNDER BUSINESS CODES 017 (RETAIL) OR 029 (USE TAX) AND DEDUCT THE ENTIRE AMOUNT USING THE APPROPRIATE DEDUCTION CODE - DO NOT REPORT EXEMPT SALES UNDER SPECIAL CODES BELOW.**

**SEE NEXT PAGE FOR THE *ONLY DEDUCTION* CODES THAT ARE ALLOWED FOR THESE SPECIAL CITY BUSINESS CODES**

CODE	DESCRIPTION	CITIES
157	RETAIL SALES (SINGLE ITEM OVER \$1,000)	EG
159	USE TAX (SINGLE ITEM OVER \$1,000)	EG
*167	RETAIL SALES (SINGLE ITEM PORTION OVER \$10,303)	PX (EFF. 1-1-2018)
*169	USE TAX (SINGLE ITEM PORTION OVER \$10,303)	PX (EFF. 1-1-2018)
307	RETAIL SALES (SINGLE ITEM OVER \$1,999.99)	BE
*297	RETAIL SALE (SINGLE ITEM PORTION OVER \$2,000)	AJ
*299	USE TAX (SINGLE ITEM PORTION OVER \$2,000)	AJ
*337	RETAIL SALES (SINGLE ITEM PORTION OVER \$6,000)	EL
*339	USE TAX (SINGLE ITEM PORTION OVER \$6,000)	EL
*357	RETAIL SALES (SINGLE ITEM PORTION OVER \$5,000)	CE - CG - MA - PP - TN
*359	USE TAX (SINGLE ITEM PORTION OVER \$5,000)	MA
*367	RETAIL SALES (SINGLE ITEM PORTION OVER \$10,000)	PX - QZ (PX EXPIRED 12-31-17)
*369	USE TAX (SINGLE ITEM PORTION OVER \$10,000)	PX - QZ (PX EXPIRED 12-31-17)
*377	RETAIL SALES (SINGLE ITEM PORTION OVER \$9,999)	CF
*387	RETAIL SALES (SINGLE ITEM PORTION OVER \$3,000)	PG
*389	USE TAX (SINGLE ITEM PORTION OVER \$3,000)	PG
*397	RETAIL SALES (SINGLE ITEM PORTION OVER \$1,000)	SV
*407	RETAIL SALES (SINGLE ITEM PORTION OVER \$500)	SI
417	RETAIL SALES (SINGLE ITEM OVER \$1,250)	WC
*467	RETAIL (SINGLE ITEM PORTION OVER \$2,500)	PK - SU
*469	USE TAX (SINGLE ITEM PORTION OVER \$2,500)	SU
717	RETAIL SALES (SINGLE ITEM OVER \$5,000)	AV - BS - GE - GY - SF - TC - WB
729	USE TAX (SINGLE ITEM OVER \$5,000)	GE - GY - SF

<b>NUMERICAL ALL TPT-2 DEDUCTION CODES w/ Abbreviated Descriptions of Statutory Text and/or Model City Tax Code Authority <b>REVISED 04-30-2019</b></b>	STATE BUSINESS CODES	CITY BUSINESS CODES
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917 RETAIL SALES (SINGLE ITEM OVER \$10,000) CL - DL  
 929 USE TAX (SINGLE ITEM OVER \$10,000) CL

**SPECIAL CITY RETAIL and USE TAX BUSINESS CODES (cont.):**

*All of the Special City and Use Tax Business Codes on the preceding page are allowed the following deduction codes:*

- 501** - MV MANUFACTURER CASH REBATE Assigned from PURCHASER to SELLER
- 542** - RETAIL WARRANTY or SERVICE Contract
- 548** - USGOV: RETAIL Sales Allowed 50% TPT Income Deduction (100% USE TAX DEDUCTION)
- 551** - TAX COLLECTED or FACTORED included in Gross Receipts
- 558** - BAD DEBT DEDUCTION
- 609** - RET: Federal Excise Tax on HEAVY TRUCK TRAILER
- 613** - RET: WASTE TIRE DISPOSAL FEE
- 708** - VENDOR DISCOUNTS or CUSTOMER RETURNS
- 711** - TRADE-IN ALLOWANCE
- 750** - CITY - DIRECT CUSTOMER SERVICE

**758** - Other TAXES/FEES Allowed by MCTC SECTION 260

*In addition to the above deduction codes, City Business Codes 159, 169,299, 339, 359, 369, 389, 469, 729, and 929 are allowed the following use tax specific deduction codes:*



<b>NUMERICAL ALL TPT-2 DEDUCTION CODES w/</b> <i>Abbreviated Descriptions of Statutory Text and/or</i> <b>Model City Tax Code Authority REVISED 04-30-2019</b>	STATE BUSINESS CODES	CITY BUSINESS CODES
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**684** - USE TX: CREDIT for TAX PAID to an EQUIVALENT JURISDICTION

**749** - USE TX: \$1000 DED OUT-OF-CITY PURCHASE

