

The following tables contain the rates for Transaction Privilege and other taxes imposed by the State of Arizona, the counties, and most Arizona cities:

- **Table I** provides the tax rates which **combine** the state's transaction privilege tax rate and the county excise tax rate. Table I also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- **Table II** contains a list of all the city privilege tax rates and city codes for **program** cities. The Arizona Department of Revenue collects these taxes for program cities.
- **Table III** contains a list of **non-program cities** and their telephone numbers. **These cities collect their own taxes.** Sales in these cities must be reported directly to the applicable city.
- **Table IV** contains **county identification codes** and **Special District Codes** which must be used on the tax return (Form TPT-1) in the column marked Region Code.
- **Table V** contains special **region codes** to be used on the tax return (Form TPT-1) in the column marked Region Code by businesses that operate on Indian Reservations.

| TABLE I | | TAX RATES FOR SALES IN THESE COUNTIES | | | | | | | | | | | Accounting Credit Rate (STATE TAX ONLY) |
|----------------|--|---------------------------------------|----------|--------|--------|----------|--------|--------|--------|---------|--------|--------------------|---|
| Business Class | TAXABLE ACTIVITIES | Cochise | Coconino | Gila | La Paz | Maricopa | Mohave | Pima | Pinal | Yavapai | Yuma | All Other Counties | |
| 00 2 | Mining—Nonmetal | 3.437% | 3.703% | 3.75% | 3.75% | 3.562% | 3.281% | 3.125% | 3.75% | 3.593% | 4.062% | 3.437% | .031% |
| 004 | Utilities | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.10% | 6.10% | .056% |
| 005 | Communications | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.10% | 6.10% | .056% |
| 006 | Transporting | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.10% | 6.10% | .056% |
| 007/008 | Private Car—Pipeline | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.10% | 6.10% | .056% |
| 009 | Publication | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.10% | 6.10% | .056% |
| 010 | Job Printing | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.10% | 6.10% | .056% |
| 011 | Restaurants and Bars | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.10% | 6.10% | .056% |
| 012 | Amusement | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.10% | 6.10% | .056% |
| 013 | Commercial Lease | 0 | 0 | .5% | 0 | .5% | 0 | 0 | .5% | 0 | 0 | 0 | 0 |
| 014 | Personal Property Rental | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.10% | 6.10% | .056% |
| 015 | Contracting—Prime ^a | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.10% | 6.10% | .056% |
| 017 | Retail | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.35% | 7.10% | 6.10% | .056% |
| 019 | Severance—Metalliferous Mining | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | .025% |
| 021 | Severance—Timbering Ponderosa ^b | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$2.13 | \$.0213 |
| 022 | Severance—Timbering Other ^c | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$1.51 | \$.0151 |
| 023 | Recreational Vehicle Surcharge ^h | 0 | 0 | 0 | 0 | 0 | 0 | 50¢ | 0 | 0 | 0 | 0 | N/A |
| 025 | Transient Lodging ^d | 6.05% | 6.517% | 6.60% | 6.60% | 7.27% | 5.78% | 5.50% | 6.60% | 6.325% | 7.15% | 6.05% | .055% |
| 026 | Use Tax—Utilities | 6.10% | 5.725% | 5.60% | 6.10% | 5.60% | 5.60% | 5.60% | 6.10% | 5.60% | 7.10% | 5.60% | N/A |
| 028 | Rental Occupancy Tax | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% | 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% | 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% | 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% | N/A |
| 036 | 911 Wireless Telecommunications ⁱ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | N/A |
| 037 | Contracting—Owner Builder | 6.10% | 6.525% | 6.60% | 6.60% | 6.30% | 5.85% | 5.60% | 6.60% | 6.30% | 7.10% | 6.10% | .056% |
| 041 | Municipal Water ^e | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | .65¢ | N/A |
| 047 | Membership Camping | 6.10% | 6.525% | 6.10% | 6.60% | 5.80% | 5.85% | 5.60% | 6.10% | 6.30% | 7.10% | 6.10% | .056% |
| 049 | Jet Fuel Tax ^f | 3.355¢ | 3.538¢ | 3.66¢ | 3.66¢ | 3.355¢ | 3.202¢ | 3.05¢ | 3.66¢ | 3.477¢ | 3.660¢ | 3.355¢ | N/A |
| 051 | Jet Fuel Use Tax ^f | 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 ^{g,j} | 0 | 0 | 0 | 0 | \$2.50 | 0 | \$3.50 | 0 | 0 | 0 | 0 | N/A |
| 056 | Jet Fuel Tax > 10 million gallons ^f | 0 | 0 | .305¢ | 0 | .305¢ | 0 | 0 | .305¢ | 0 | 0 | 0 | N/A |
| 129 | Use Tax Direct Payments ^l | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | N/A |
| 131 | 911 Wireline Telecommunications ^k | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | 37¢ | N/A |
| 153 | Rental Car Surcharge—Stadium ^l | 0 | 0 | 0 | 0 | 3.25% | 0 | 0 | 0 | 0 | 0 | 0 | N/A |

a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, contact Transaction Privilege Tax, 1600 West Monroe, Phoenix, AZ, 85007.

b) \$2.13 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0213 per 1,000 board feet.

c) \$1.51 per 1,000 board feet for all counties. Report in 1,000 units. State tax accounting credit rate is \$.0151 per 1,000 board feet.

d) Unincorporated areas of Pima County add 2%.

e) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.

f) Rate is cents per gallon.

g) Class 53 is for Maricopa filers. Class 55 is for Pima filers.

h) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles.

i) Monthly rate per activated wireless service.

j) 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.

k) Monthly rate per activated wireline service

l) For use by direct pay permit holders only.

| TABLE II | | PROGRAM CITIES | | | | | | PROGRAM CITIES | | | |
|--|-------------|----------------|------------|----------------|--|-------------|----------------|----------------|------------|--|--|
| CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY | CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY | | |
| APACHE JUNCTION (F) | AJ | | | PNL/MAR | EL MIRAGE (F) | EM | | | MAR | | |
| Privilege Tax | | 000 | 2.20% | | Privilege Tax | | 000 | 3.00% | | | |
| Utilities/Telecommunications | | 001 | 3.20% | | Hotel/Motel (Additional Tax) | | 001 | 2.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 2.20% | | ELOY (F) | EL | | | PNL | | |
| Retail Tax portion of single item over \$2000 | | 004 | 1.20% | | Privilege Tax | | 000 | 3.00% | | | |
| Contracts (pre Sept. 2000) | | 009 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 4.00% | | | |
| BENSON (F) | BS | | | COH | Contracts (pre July 2001) | | 004 | 2.00% | | | |
| Privilege Tax | | 000 | 2.50% | | Restaurant/Bar | | 009 | 6.00% | | | |
| Hotel/Motel (Additional Tax) | | 001 | 2.00% | | FLORENCE (F) | FL | | | PNL | | |
| BISBEE (F) | BB | | | COH | Privilege Tax | | 000 | 2.00% | | | |
| Privilege Tax | | 000 | 2.50% | | Food | | 001 | 2.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 2.50% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | | |
| Contracts (pre Mar. 2001) | | 009 | 2.00% | | FOUNTAIN HILLS (F) | FH | | | MAR | | |
| BUCKEYE (F) | BE | | | MAR | Privilege Tax | | 000 | 2.60% | | | |
| Privilege Tax | | 000 | 2.00% | | Use Tax | | 002 | 2.60% | | | |
| Telecommunications | | 007 | 4.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | | |
| BULLHEAD CITY | BH | | | MOH | Residential Rental (eff. April 1, 2004) | | 004 | 1.60% | | | |
| Privilege Tax | | 000 | 2.00% | | Metalliferous Mining | | 005 | 0.10% | | | |
| Use Tax | | 002 | 2.00% | | Contracts (post Nov. 2000 and pre Apr. 2003) | | 008 | 1.60% | | | |
| Jet Fuel Use Tax | | 008 | \$.03/gal | | Contracts (pre Nov. 2000) | | 009 | 1.20% | | | |
| Jet Fuel | | 009 | \$.03/gal | | FREDONIA (F) | FD | | | COC | | |
| CAMP VERDE | CE | | | YAV | Privilege Tax | | 000 | 2.00% | | | |
| Privilege Tax | | 000 | 2.00% | | GILA BEND (F) | GI | | | MAR | | |
| Use Tax | | 002 | 2.00% | | Privilege Tax | | 000 | 3.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | | |
| Hotel/Motel | | 004 | 1.00% | | Privilege Tax (preexist Jan. 2000) | | 009 | 2.50% | | | |
| Contracts (pre Mar. 2000) | | 009 | 1.00% | | Retail Tax portion of single item over \$1200 | | 004 | 1.00% | | | |
| CAREFREE (F) | CA | | | MAR | Telecommunications | | 007 | 3.50% | | | |
| Privilege Tax | | 000 | 2.00% | | Telecom (preexist Jan. 2000) | | 008 | 3.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | GILBERT (F) | GB | | | MAR | | |
| Restaurant/Bar | | 004 | 2.00% | | Privilege Tax | | 000 | 1.50% | | | |
| CASA GRANDE (F) | CG | | | PNL | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | | |
| Privilege Tax (except Retail, Utilities/Telecom) | | 000 | 1.80% | | Contracts (pre July 2000) | | 009 | 1.00% | | | |
| Utilities/Telecommunications | | 001 | 2.00% | | GLOBE (F) | GL | | | GLA | | |
| Retail Sales | | 002 | 2.00% | | Privilege Tax | | 000 | 1.50% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 4.00% | | | |
| Retail Tax portion of single item over \$5000 | | 004 | 1.50% | | GOODYEAR (F) | GY | | | MAR | | |
| CAVE CREEK (F) | CK | | | MAR | Privilege Tax | | 000 | 2.00% | | | |
| Privilege Tax | | 000 | 2.50% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | | |
| Utilities | | 001 | 3.00% | | Retail Tax for single item over \$2000 | | 004 | 1.20% | | | |
| Use Tax | | 002 | 2.50% | | Restaurant/Bar | | 005 | 4.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 4.00% | | Jet Fuel | | 009 | \$.03/gal | | | |
| Contracts (pre Dec. 2000) | | 009 | 2.00% | | GUADALUPE (F) | GU | | | MAR | | |
| CHINO VALLEY (F) | CV | | | YAV | Privilege Tax | | 000 | 3.00% | | | |
| Privilege Tax | | 000 | 2.00% | | Restaurant/Bar | | 003 | 4.00% | | | |
| Use Tax | | 002 | 2.00% | | Amusements | | 004 | 5.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Contracts (pre Aug. 2003) | | 009 | 2.00% | | | |
| Jet Fuel | | 008 | \$.015/gal | | HAYDEN (F) | HY | | | GLA | | |
| Jet Fuel Use Tax | | 009 | \$.015/gal | | Privilege Tax | | 000 | 3.00% | | | |
| CLARKDALE (F) | CD | | | YAV | Use Tax | | 002 | 3.00% | | | |
| Privilege Tax | | 000 | 2.25% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | | |
| Hotel/Motel (Additional Tax) | | 001 | 2.00% | | Metalliferous Mining | | 005 | 0.10% | | | |
| CLIFTON (F) | CF | | | GRN | Timbering and Other Extraction | | 009 | 0.10% | | | |
| Privilege Tax | | 000 | 2.00% | | Contracts (pre Mar. 2004) | | 008 | 1.00% | | | |
| COLORADO CITY | CC | | | MOH | HOLBROOK (F) | HB | | | NAV | | |
| Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 3.00% | | | |
| Use Tax | | 002 | 2.00% | | Use Tax | | 002 | 3.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | | |
| COOLIDGE (F) | CL | | | PNL | Retail Tax portion of single item over \$1,000 | | 006 | 2.00% | | | |
| Privilege Tax | | 000 | 2.00% | | Use Tax portion of single item over \$1,000 | | 008 | 2.00% | | | |
| Retail Tax portion of single item over \$10,000 | | 001 | 1.50% | | HUACHUCA CITY | HC | | | COH | | |
| Use Tax | | 002 | 2.00% | | Privilege Tax | | 000 | 1.50% | | | |
| Use Tax portion of single item over \$10,000 | | 003 | 1.50% | | Contracts (pre Dec. 2001) | | 009 | 1.00% | | | |
| Hotel/Motel (Additional Tax) | | 006 | 3.00% | | JEROME | JO | | | YAV | | |
| COTTONWOOD (F) | CW | | | YAV | Privilege Tax | | 000 | 3.00% | | | |
| Privilege Tax | | 000 | 2.20% | | KEARNY | KN | | | PNL | | |
| Utilities | | 001 | 1.00% | | Privilege Tax | | 000 | 2.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | | |
| DOUGLAS (F) | DL | | | COH | KINGMAN | KM | | | MOH | | |
| Privilege Tax | | 000 | 2.50% | | Privilege Tax | | 000 | 2.00% | | | |
| Use Tax | | 002 | 2.50% | | Use Tax | | 002 | 2.00% | | | |
| DUNCAN (F) | DC | | | GRN | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | | |
| Privilege Tax | | 000 | 2.00% | | LAKE HAVASU CITY | LH | | | MOH | | |
| EAGAR (F) | EG | | | APA | Privilege Tax | | 000 | 2.00% | | | |
| Privilege Tax | | 000 | 3.00% | | Use Tax | | 002 | 2.00% | | | |
| Use Tax | | 002 | 3.00% | | Restaurant/Bar (Additional Tax) | | 003 | 1.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Jet Fuel | | 007 | \$.03/gal | | | |
| Retail Tax portion of single item over \$1000 | | 004 | 2.00% | | Jet Fuel Use Tax | | 008 | \$.03/gal | | | |
| Use Tax portion of single item over \$1000 | | 006 | 2.00% | | | | | | | | |

| TABLE II | | PROGRAM CITIES | | | | | | PROGRAM CITIES | | | |
|---|-----------------|----------------|----------|----------------|--|-----------------|----------------|----------------|----------------|--|--|
| CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY | CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY | | |
| LITCHFIELD PARK (F) | LP | | | MAR | SAFFORD (F) | SF | | | GRA | | |
| Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | | | |
| Hotel/Motel (Additional Tax) | | 001 | 1.00% | | Use Tax | | 002 | 2.00% | | | |
| Use Tax | | 002 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | | |
| MAMMOTH | MH | | | PNL | Retail tax for single item over \$5,000 | | 004 | 1.00% | | | |
| Privilege Tax | | 000 | 2.00% | | Use Tax for single item over \$5,000 | | 006 | 1.00% | | | |
| Use Tax | | 002 | 2.00% | | SAHUARITA | SA | | | PMA | | |
| MARANA | MA | | | PMA | Privilege Tax | | 000 | 2.00% | | | |
| Privilege Tax | | 000 | 2.00% | | Construction Contracting | | 002 | 3.00% | | | |
| Telecommunications | | 001 | 4.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | | |
| Use Tax | | 002 | 2.00% | | Contracts (pre Sept. 2000) | | 009 | 1.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | ST. JOHNS (F) | SJ | | | APA | | |
| Utilities | | 004 | 4.00% | | Privilege Tax | | 000 | 2.00% | | | |
| Construction Contracting | | 008 | 4.00% | | Use Tax | | 002 | 2.00% | | | |
| Contracts (pre May 2001) | | 009 | 3.00% | | Retail Tax portion of single item over \$1,500 | | 004 | 1.00% | | | |
| MARICOPA | MP | | | PNL | Use Tax portion of single item over \$1,500 | | 006 | 1.00% | | | |
| Privilege Tax | | 000 | 2.00% | | SAN LUIS (F) | SU | | | YMA | | |
| Use Tax | | 002 | 2.00% | | Privilege Tax | | 000 | 2.50% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | | Use Tax | | 002 | 2.50% | | | |
| Metalliferous Mining | | 005 | 0.10% | | SEDONA | SE | | | YAV/COC | | |
| MIAMI (F) | MM | | | GLA | Privilege Tax | | 000 | 3.00% | | | |
| Privilege Tax | | 000 | 2.50% | | Hotel/Motel (Additional Tax) | | 001 | 3.00% | | | |
| Contracts (pre May 2003) | | 009 | 1.50% | | Use Tax | | 002 | 3.00% | | | |
| ORO VALLEY | OR | | | PMA | SHOW LOW (F) | SL | | | NAV | | |
| Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | SIERRA VISTA (F) | SR | | | COH | | |
| Construction Contracting (eff. May 1, 2004) | | 004 | 4.00% | | Privilege Tax | | 000 | 1.50% | | | |
| Contracts (pre May 2004) | | 008 | 2.00% | | Use Tax | | 002 | 1.60% | | | |
| PAGE (F) | PG | | | COC | Restaurant/Bar | | 003 | 2.60% | | | |
| Privilege Tax | | 000 | 3.00% | | Hotel/Motel | | 004 | 5.50% | | | |
| Hotel/Motel (Additional Tax) | | 001 | 2.00% | | Retail Sales | | 005 | 1.60% | | | |
| Use Tax | | 002 | 3.00% | | Utilities/Telecommunications | | 008 | 2.00% | | | |
| Restaurant/Bar | | 003 | 3.00% | | Jet Fuel | | 009 | \$0.02/gal | | | |
| Retail Tax portion of single item over \$3,000 | | 004 | 2.00% | | SNOWFLAKE (F) | SN | | | NAV | | |
| Use Tax portion of single item over \$3,000 | | 006 | 2.00% | | Privilege Tax | | 000 | 2.00% | | | |
| PARADISE VALLEY (F) | PV | | | MAR | Hotel/Motel (Additional Tax) | | 001 | 4.00% | | | |
| Privilege Tax | | 000 | 1.40% | | Restaurant/Bar | | 003 | 3.00% | | | |
| Hotel/Motel (Additional Tax) | | 001 | 3.00% | | SOMERTON (F) | SO | | | YMA | | |
| Use Tax | | 002 | 1.40% | | Privilege Tax | | 000 | 2.50% | | | |
| Contracts (pre Jan. 1999) | | 009 | 1.20% | | Use Tax | | 002 | 2.50% | | | |
| PARKER | PK | | | LAP | SOUTH TUCSON (F) | ST | | | PMA | | |
| Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.50% | | | |
| Retail Tax portion of single item over \$2,500 | | 001 | 1.00% | | Restaurant/Bar | | 009 | 3.50% | | | |
| Utilities | | 003 | 3.00% | | SPRINGERVILLE (F) | SV | | | APA | | |
| Hotel/Motel (Additional Tax) | | 004 | 3.00% | | Privilege Tax | | 000 | 3.00% | | | |
| PATAGONIA (F) | PA | | | STC | Hotel/Motel (Additional Tax) | | 001 | 1.00% | | | |
| Privilege Tax | | 000 | 3.00% | | Retail Tax portion of single item over \$1,000 | | 004 | 2.00% | | | |
| Food | | 001 | 2.50% | | SUPERIOR | SI | | | PNL | | |
| Hotel/Motel (Additional tax) | | 003 | 3.00% | | Privilege Tax | | 000 | 2.00% | | | |
| Mining | | 005 | 0.10% | | Retail Tax portion of single item over \$500 | | 004 | 1.00% | | | |
| PAYSON (F) | PS | | | GLA | SURPRISE | SP | | | MAR | | |
| Privilege Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 2.20% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 001 | 1.00% | | | |
| PIMA (F) | PM | | | GRA | Restaurant/Bar | | 003 | 3.20% | | | |
| Privilege Tax | | 000 | 2.00% | | Retail Tax portion of single item over \$5,000 | | 004 | 1.20% | | | |
| Contracts (pre Nov. 2001) | | 009 | 1.00% | | Contracts (pre April 2004) | | 009 | 2.00% | | | |
| PINETOP-LAKESIDE (F) | PP | | | NAV | TAYLOR (F) | TL | | | NAV | | |
| Privilege Tax | | 000 | 2.50% | | Privilege Tax | | 000 | 2.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 3.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | | |
| Restaurant/Bar (Additional Tax) | | 004 | 2.00% | | THATCHER (F) | TC | | | GRA | | |
| PRESCOTT VALLEY (F) | PL | | | YAV | Privilege Tax | | 000 | 2.00% | | | |
| Privilege Tax | | 000 | 2.33% | | Hotel/Motel (Additional Tax) | | 003 | 3.00% | | | |
| Use Tax | | 002 | 2.33% | | Retail Tax for single item over \$5,000 | | 004 | 1.00% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 2.33% | | TOLLESON (F) | TN | | | MAR | | |
| Contracts (pre Dec. 2002) | | 009 | 2.00% | | Privilege Tax | | 000 | 2.00% | | | |
| QUARTZSITE | QZ | | | LAP | Hotel/Motel (Additional Tax) | | 001 | 2.00% | | | |
| Privilege Tax | | 000 | 2.50% | | TOMBSTONE | TS | | | COH | | |
| Use Tax | | 002 | 2.50% | | Privilege Tax | | 000 | 2.50% | | | |
| Retail Tax portion of single item over \$10,000 | | 004 | 1.00% | | Hotel/Motel (Additional Tax) | | 001 | 3.00% | | | |
| Metalliferous Mining | | 005 | 0.10% | | WELLTON (F) | WT | | | YMA | | |
| Use Tax portion of single item over \$10,000 | | 006 | 1.00% | | Privilege Tax | | 000 | 2.50% | | | |
| QUEEN CREEK (F) | QC | | | MAR/PNL | WICKENBURG (F) | WB | | | MAR | | |
| Privilege Tax/Use Tax | | 000 | 2.00% | | Privilege Tax | | 000 | 1.70% | | | |
| Hotel/Motel (Additional Tax) | | 003 | 1.00% | | Retail Tax for single item \$10,000 | | 004 | 1.19% | | | |
| Contracts (pre March 2003) | | 009 | 1.00% | | Contracts (pre Oct. 2003) | | 009 | 1.00% | | | |
| | | | | | WILLCOX (F) | WC | | | COH | | |
| | | | | | Privilege Tax | | 000 | 3.00% | | | |
| | | | | | Contracts (pre Aug. 2002) | | 009 | 2.00% | | | |

| TABLE II | | PROGRAM CITIES | | | | | | | | | |
|--|-----------------|----------------|-----------|----------------|---|-----------------|----------------|----------|------------|--|--|
| CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY | CITY / TOWN NAME | REGION CODE | BUSINESS CLASS | TAX RATE | COUNTY | | |
| WILLIAMS (F) | WL | | | COC | YOUNGTOWN | YT | | | MAR | | |
| Privilege Tax | | 000 | 3.00% | | Privilege Tax | | 000 | 2.00% | | | |
| Food Tax | | 002 | 2.00% | | Hotel/Motel (Additional Tax) | | 003 | 2.00% | | | |
| Hotel/Motel Tax (not in addition to WL) | | 003 | 4.25% | | YUMA (F) | YM | | | YMA | | |
| Restaurant/Bar | | 009 | 4.25% | | Privilege Tax | | 000 | 1.70% | | | |
| WINKELMAN (F) | WM | | | GLA/PNL | NOTE: Retail portion of single item over \$25,000 is taxed at zero. | | | | | | |
| Privilege Tax | | 000 | 3.50% | | | | | | | | |
| Contracts (pre Dec. 2001) | | 008 | 2.50% | | | | | | | | |
| WINSLOW (F) | WS | | | NAV | | | | | | | |
| Privilege Tax | | 000 | 3.00% | | | | | | | | |
| Retail Tax portion of single item over \$1,000 | | 001 | 1.00% | | | | | | | | |
| Hotel/Motel (Additional Tax) | | 003 | 2.00% | | | | | | | | |
| Jet Fuel | | 009 | \$.03/gal | | | | | | | | |

TABLE III NON-PROGRAM CITIES

For information, call:

| | |
|------------------|----------------|
| Avondale | (623) 925-0018 |
| Chandler | (480) 782-2280 |
| Flagstaff | (928) 774-5281 |
| Glendale | (623) 930-3190 |
| Mesa | (480) 644-2316 |
| Nogales | (520) 287-6571 |
| Peoria | (623) 773-7160 |
| Phoenix | (602) 262-6785 |
| Prescott | (928) 445-3500 |
| Scottsdale | (480) 312-2400 |
| Tempe | (480) 350-2955 |
| Tucson | (520) 791-4566 |

TABLE IV COUNTY CODES

| COUNTY | CODE |
|---|------|
| Apache | APA |
| Cochise | COH |
| Coconino | COC |
| Gila | GLA |
| Graham | GRA |
| Greenlee | GRN |
| La Paz | LAP |
| Maricopa | MAR |
| Mohave | MOH |
| Municipal Water, Statewide | SWD |
| Navajo | NAV |
| Rio Nuevo District, Pima | PAD |
| Pima | PMA |
| Pinal | PNL |
| Santa Cruz | STC |
| Tourism & Sports Authority District – ASU, Maricopa | MCA |
| Tourism & Sports Authority District – New, Maricopa | MCB |
| Yavapai | YAV |
| Yuma | YMA |

TABLE V INDIAN RESERVATION CODES

| INDIAN RESERVATION | COUNTY | CODE |
|--------------------------------|----------------|------|
| Ak-Chin | Pinal | PNA |
| Cocopah | Yuma | YMB |
| Colorado River | La Paz | LAC |
| Fort McDowell-Yavapai | Maricopa | MAE |
| Fort Mojave | Mohave | MOF |
| Fort Yuma-Quechan | Yuma | YMG |
| Gila River | Maricopa | MAH |
| Gila River | Pinal | PNH |
| Havasupai | Coconino | COI |
| Hopi | Coconino | COJ |
| Hopi | Navajo | NAJ |
| Hualapai | Coconino | COK |
| Hualapai | Mohave | MOK |
| Kaibab-Paiute | Coconino | COL |
| Kaibab-Paiute | Mohave | MOL |
| Navajo | Apache | APM |
| Navajo | Coconino | COM |
| Navajo | Navajo | NAM |
| Pascua-Yaqui | Maricopa | MAN |
| Pascua-Yaqui | Pima | PMN |
| Salt River Pima-Maricopa | Maricopa | MAO |
| San Carlos Apache | Gila | GLP |
| San Carlos Apache | Graham | GRP |
| San Carlos Apache | Pinal | PNP |
| San Juan Southern Paiute | Coconino | COQ |
| Tohono O'Odham | Maricopa | MAT |
| Tohono O'Odham | Pima | PMT |
| Tohono O'Odham | Pinal | PNT |
| Tonto Apache | Gila | GLU |
| White Mountain Apache | Apache | APD |
| White Mountain Apache | Gila | GLD |
| White Mountain Apache | Graham | GRD |
| White Mountain Apache | Navajo | NAD |
| Yavapai Apache | Yavapai | YAW |
| Yavapai-Prescott | Yavapai | YAX |

For information, call the Arizona Department of Revenue:

Business/Withholding Tax: (602) 255-2060 • Statewide Toll-Free: (800) 634-6494 • Or visit our web site at www.revenue.state.az.us