

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	Santa Cruz	Yavapai	Yuma	All Other Counties	
002	Mining-Nonmetal	3.437%	3.828%	3.75%	3.75%	3.562%	3.281%	3.437%	3.75%	3.75%	3.593%	3.805%	3.437%	.031%
004	Utilities	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
005	Communications	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
006	Transporting	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
007	Private (Rail) Car	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
008	Pipeline	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
009	Publication	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
010	Job Printing	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
012	Amusement	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
015	Contracting-Prime <sup>a</sup>	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
017	Retail	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
019	Severance-Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%
023	Recreational Vehicle Surcharge <sup>f</sup>	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging <sup>b</sup>	6.05%	6.737%	6.60%	6.60%	7.27%	5.78%	6.05%	6.60%	6.60%	6.325%	6.698%	6.05%	.055%
026	Use Tax-Utilities	6.10%	5.725%	5.60%	6.10%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A
036	911 Wireless Telecommunications <sup>g</sup>	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	N/A
037	Contracting-Owner Builder	6.10%	6.725%	6.60%	6.60%	6.30%	5.85%	6.10%	6.60%	6.60%	6.35%	6.70%	6.10%	.056%
041	Municipal Water <sup>c</sup>	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax <sup>d</sup>	3.355¢	3.66¢	3.66¢	3.66¢	3.355¢	3.202¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax <sup>d</sup>	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A
053/055	Rental Car Surcharge <sup>e, h</sup>	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons <sup>d</sup>	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments <sup>j</sup>	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
131	911 Wireline Telecommunications <sup>i</sup>	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	28¢	N/A
153	Rental Car Surcharge-Stadium <sup>h</sup>	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A

- 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) Unincorporated areas of Pima County add 6%.
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- d) Rate is cents per gallon.
- e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles.
- g) Monthly rate per activated wireless service. (Effective July 1, 2007, rate decreases to 20¢ and will be reported under new Business Class 911.)
- 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) Monthly rate per activated wireline service. (Effective July 1, 2007, rate decreases to 20¢ and will be reported under new Business Class 911.)
- j) For use by direct pay permit holders only.

TABLE II					PROGRAM CITIES									
REGION BUSINESS TAX					REGION BUSINESS TAX					REGION BUSINESS TAX				
CITY / TOWN NAME	CODE	CLASS	RATE	COUNTY	CITY / TOWN NAME	CODE	CLASS	RATE	COUNTY	CITY / TOWN NAME	CODE	CLASS	RATE	COUNTY
<b>APACHE JUNCTION (F)</b> .....	<b>AJ</b> .....			<b>PNL/MAR</b>	<b>CLIFTON (F)</b> .....	<b>CF</b> .....			<b>GRN</b>	<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>
Privilege Tax		000	2.20%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Utilities/Telecommunications		001	3.20%		For single item, Retail Tax on portion over \$9999		004	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	2.20%		Contracts (pre Mar. 2006)		009	2.00%		Telecommunications		007	3.50%	
For single item, Retail Tax on portion over \$2000		004	1.20%		<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>MOH</b>	Telecom (preexist Jan. 2000)		008	3.00%	
Contracts (pre Sept. 2000)		009	2.00%		Privilege Tax		000	2.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
<b>BENSON (F)</b> .....	<b>BS</b> .....			<b>COH</b>	Use Tax		002	2.00%		<b>GILBERT (F)</b> .....	<b>GB</b> .....			<b>MAR</b>
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	1.50%	
Hotel/Motel (Additional Tax)		001	2.00%		<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>PNL</b>	Hotel/Motel (Additional Tax)		003	3.00%	
Retail Tax for entire single item over \$5000		004	1.00%		Privilege Tax		000	3.00%		<b>GLOBE (F)</b> .....	<b>GL</b> .....			<b>GLA</b>
Construction Contracting		005	4.00%		Retail Tax for entire single item over \$10,000		001	1.50%		Privilege Tax		000	2.00%	
Contracts (pre Feb. 2005)		008	2.50%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax)		003	3.00%	
<b>BISBEE (F)</b> .....	<b>BB</b> .....			<b>COH</b>	Use Tax for entire single item over \$10,000		003	1.50%		Contracts (pre May 2005)		009	1.50%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		006	3.00%		<b>GOODYEAR (F)</b> .....	<b>GY</b> .....			<b>MAR</b>
Hotel/Motel (Additional Tax)		003	2.50%		Construction Contracting		005	4.00%		Privilege Tax		000	2.00%	
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			<b>MAR</b>	Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Hotel/Motel (Additional Tax)		003	2.50%	
Privilege Tax		000	2.00%		Contracts (pre Aug. 2004)		009	2.00%		Retail Tax for entire single item over \$5000		004	1.20%	
Telecommunications		007	4.00%		<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			<b>YAV</b>	Restaurant/Bar		005	4.00%	
Construction Contracting		015	3.00%		Privilege Tax		000	2.20%		Construction Contracting		006	3.50%	
Contracts (pre Aug. 2006)		008	2.00%		Utilities		001	1.00%		Jet Fuel		009	\$.03/gal	
<b>BULLHEAD CITY</b> .....	<b>BH</b> .....			<b>MOH</b>	Hotel/Motel (Additional Tax)		003	2.00%		Contracts (pre Jan. 2005)		008	2.00%	
Privilege Tax		000	2.00%		Construction Contracting		015	3.20%		<b>GUADALUPE (F)</b> .....	<b>GU</b> .....			<b>MAR</b>
Use Tax		002	2.00%		Contracts (pre Jan. 2006)		009	2.20%		Privilege Tax		000	3.00%	
Jet Fuel Use Tax		008	\$.03/gal		<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			<b>YAV</b>	Restaurant/Bar		003	4.00%	
Jet Fuel		009	\$.03/gal		Privilege Tax		000	2.00%		Amusements		004	5.00%	
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>YAV</b>	Use Tax		002	2.00%		Contracts (pre Aug. 2003)		009	2.00%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%		<b>HAYDEN (F)</b> .....	<b>HY</b> .....			<b>GLA</b>
Use Tax		002	2.00%		Metalliferous Mining		005	0.10%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		<b>DOUGLAS (F)</b> .....	<b>DL</b> .....			<b>COH</b>	Use Tax		002	3.00%	
Hotel/Motel		004	1.00%		Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		005	3.00%		Retail Tax for entire single item over \$10,000		003	1.50%		Metalliferous Mining		005	0.10%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Use Tax		002	2.50%		Timbering and Other Extraction		009	0.10%	
Contracts (pre Mar. 2000)		009	1.00%		<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>	Contracts (pre Mar. 2004)		008	1.00%	
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>MAR</b>	Privilege Tax		000	2.00%		<b>HOLBROOK (F)</b> .....	<b>HB</b> .....			<b>NAV</b>
Privilege Tax		000	3.00%		<b>EAGAR (F)</b> .....	<b>EG</b> .....			<b>APA</b>	Privilege Tax		000	3.00%	
Food Tax		001	2.00%		Privilege Tax		000	3.00%		Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	3.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Restaurant/Bar		004	3.00%		Hotel/Motel (Additional Tax)		003	3.00%		For single item, Retail Tax on portion over \$1,000		006	2.00%	
Construction Contracting		005	4.00%		For single item, Retail Tax on portion over \$1000		004	2.00%		For single item, Use Tax on portion over \$1,000		008	2.00%	
Contracts (pre Apr. 2005)		009	2.00%		For single item, Use Tax on portion over \$1000		006	2.00%		<b>HUACHUCA CITY</b> .....	<b>HC</b> .....			<b>COH</b>
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			<b>PNL</b>	<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>	Privilege Tax		000	1.50%	
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Privilege Tax		000	3.00%		Contracts (pre Dec. 2001)		009	1.00%	
Utilities/Telecommunications		001	2.00%		Hotel/Motel (Additional Tax)		001	2.00%		<b>JEROME</b> .....	<b>JO</b> .....			<b>YAV</b>
Retail Sales		002	2.00%		Use Tax		002	3.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		003	2.00%		<b>ELOY (F)</b> .....	<b>EL</b> .....			<b>PNL</b>	<b>KEARNY</b> .....	<b>KN</b> .....			<b>PNL</b>
For single item, Retail Tax on portion over \$5000		004	1.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.50%	
Construction Contracting		015	4.00%		Hotel/Motel (Additional Tax)		003	4.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Contracts (pre Aug. 2006)		009	1.80%		Construction Contracting		005	4.50%		Construction Contracting		015	3.50%	
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>MAR</b>	Restaurant/Bar		009	6.00%		Contracts (pre Oct. 2006)		009	2.00%	
Privilege Tax		000	2.50%		Contracts (pre July 2001)		004	2.00%		<b>KINGMAN</b> .....	<b>KM</b> .....			<b>MOH</b>
Utilities		001	3.00%		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Privilege Tax		000	2.00%	
Use Tax		002	2.50%		<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>	Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)		003	4.00%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Construction Contracting		005	5.00%		Food		001	2.00%		<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....			<b>MOH</b>
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		Hotel/Motel (Additional Tax)		003	2.00%		Privilege Tax		000	2.00%	
Contracts (pre Dec. 2000)		009	2.00%		Construction Contracting		015	4.00%		Use Tax		002	2.00%	
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			<b>YAV</b>	Contracts (pre Mar. 2006)		009	2.00%		Restaurant/Bar (Additional Tax)		003	1.00%	
Privilege Tax		000	3.00%		<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			<b>MAR</b>	Jet Fuel		007	\$.03/gal	
Use Tax		002	3.00%		Privilege Tax		000	2.60%		Jet Fuel Use Tax		008	\$.03/gal	
Hotel/Motel (Additional Tax)		003	3.00%		Use Tax		002	2.60%		<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....			<b>MAR</b>
Jet Fuel		008	\$.015/gal		Hotel/Motel (Additional Tax)		003	3.00%		Privilege Tax		000	2.00%	
Jet Fuel Use Tax		009	\$.015/gal		Residential Rental		004	1.60%		Hotel/Motel (Additional Tax)		001	1.00%	
Contracts (pre Sep. 2004)		007	2.00%		Metalliferous Mining		005	0.10%		Use Tax		002	2.00%	
<b>CLARKDALE (F)</b> .....	<b>CD</b> .....			<b>YAV</b>	Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%		Construction Contracting		015	4.00%	
Privilege Tax		000	2.25%		Contracts (pre Nov. 2000)		009	1.20%		Contracts (pre June 17, 2006)		008	2.00%	
Hotel/Motel (Additional Tax)		001	2.00%		<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>	<b>MAMMOTH</b> .....	<b>MH</b> .....			<b>PNL</b>
Construction Contracting		005	3.25%		Privilege Tax		000	4.00%		Privilege Tax		000	2.00%	
Contracts (pre Aug. 2004)		008	2.25%		Use Tax		002	4.00%		Use Tax		002	2.00%	
					Contracts (pre Apr. 2007)		009	2.00%						

(F) These cities tax food sales.

TABLE II					PROGRAM CITIES									
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>MARANA</b> .....	<b>MA</b>			<b>PMA</b>	<b>QUARTZSITE</b> .....	<b>QZ</b>			<b>LAP</b>	<b>SPRINGERVILLE (F)</b> .....	<b>SV</b>			<b>APA</b>
Privilege Tax		000	2.00%		Privilege Tax		000	2.50%		Privilege Tax		000	3.00%	
Telecommunications		001	4.00%		Use Tax		002	2.50%		Hotel/Motel (Additional Tax)		001	2.00%	
Use Tax		002	2.00%		For single item, Retail Tax on portion over \$10,000		004	1.00%		For single item, Retail Tax on portion over \$1,000		004	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Metalliferous Mining		005	0.10%		<b>STAR VALLEY (F)</b> .....	<b>SY</b>			<b>GLA</b>
Utilities		004	4.00%		For single item, Use Tax on portion over \$10,000		006	1.00%		Privilege Tax		000	2.00%	
Construction Contracting		008	4.00%		Restaurant and Bars		011	4.50%		Metalliferous Mining		005	0.10%	
Contracts (pre Oct. 2004)		006	2.00%		Construction Contracting		015	3.50%		<b>SUPERIOR</b> .....	<b>SI</b>			<b>PNL</b>
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		Hotel/Motel		025	5.50%		Privilege Tax		000	2.00%	
Construction Contracts (pre May 2001)		009	3.00%		Manufactured Buildings		117	3.50%		For single item, Retail Tax on portion over \$500		004	1.00%	
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)		010	4.50%		Contracts (pre Dec. 2005)		008	2.50%		<b>SURPRISE</b> .....	<b>SP</b>			<b>MAR</b>
<b>MARICOPA (F)</b> .....	<b>MP</b>			<b>PNL</b>	<b>QUEEN CREEK (F)</b> .....	<b>QC</b>			<b>MAR/PNL</b>	Privilege Tax		000	2.00%	
Privilege Tax		000	2.00%		Privilege Tax/Use Tax		000	2.00%		Hotel/Motel (Additional Tax)		001	1.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax)		003	1.00%		Restaurant/Bar		003	3.20%	
Hotel/Motel (Additional Tax)		003	2.00%		Construction Contracting		005	4.00%		Construction Contracting		005	3.70%	
Construction Contracting		004	3.50%		Contracts (post Feb. 2003 and pre Sep. 5, 2005)		008	2.00%		Contracts (post March 2004 and pre July 2005)		008	2.20%	
Metalliferous Mining		005	0.10%		Contracts (pre March 2003)		009	1.00%		Contracts (pre April 2004)		009	2.00%	
Contracts (pre May 2005)		009	2.00%		<b>SAFFORD (F)</b> .....	<b>SF</b>			<b>GRA</b>	<b>TAYLOR (F)</b> .....	<b>TL</b>			<b>NAV</b>
<b>MIAMI (F)</b> .....	<b>MM</b>			<b>GLA</b>	Privilege Tax		000	2.50%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.50%		Use Tax		002	2.50%		Hotel/Motel (Additional Tax)		003	2.00%	
Contracts (pre May 2003)		009	1.50%		<b>Hotel/Motel (Additional Tax)</b>		<b>003</b>	<b>5.00%</b>		<b>THATCHER (F)</b> .....	<b>TC</b>			<b>GRA</b>
<b>ORO VALLEY</b> .....	<b>OR</b>			<b>PMA</b>	Retail Tax for entire single item over \$5,000		004	1.00%		Privilege Tax		000	2.00%	
Privilege Tax		000	2.00%		Use Tax for entire single item over \$5,000		006	1.00%		Food Tax		001	1.50%	
Hotel/Motel (Additional Tax)		003	6.00%		Construction Contracting		015	4.00%		Hotel/Motel (Additional Tax)		003	3.00%	
Construction Contracting		004	4.00%		Contracts (post Oct. 2005 and pre Dec. 2006)		008	2.50%		Retail Tax for entire single item over \$5,000		004	1.00%	
Contracts (pre May 2004)		008	2.00%		Contracts (pre Nov. 2005)		009	2.00%		Construction Contracting		015	3.50%	
<b>Utilities</b>		<b>005</b>	<b>2.00%</b>		<b>SAHUARITA</b> .....	<b>SA</b>			<b>PMA</b>	Contracts (pre Dec. 2006)		009	2.00%	
<b>PAGE (F)</b> .....	<b>PG</b>			<b>COC</b>	Privilege Tax		000	2.00%		<b>TOLLESON (F)</b> .....	<b>TN</b>			<b>MAR</b>
Privilege Tax		000	3.00%		Construction Contracting		002	4.00%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)		001	3.00%		Hotel/Motel (Additional Tax)		003	2.00%		Hotel/Motel (Additional Tax)		001	2.00%	
Use Tax		002	3.00%		Contracts (post Aug. 2000 and pre July 2005)		008	3.00%		<b>TOMBSTONE</b> .....	<b>TS</b>			<b>COH</b>
Restaurant/Bar		003	4.00%		Contracts (pre Sept. 2000)		009	1.00%		Privilege Tax		000	2.50%	
For single item, Retail Tax on portion over \$3,000		004	2.00%		<b>ST. JOHNS (F)</b> .....	<b>SJ</b>			<b>APA</b>	Hotel/Motel (Additional Tax)		001	3.00%	
For single item, Use Tax on portion over \$3,000		006	2.00%		Privilege Tax		000	2.00%		<b>WELLTON (F)</b> .....	<b>WT</b>			<b>YMA</b>
<b>PARADISE VALLEY (F)</b> .....	<b>PV</b>			<b>MAR</b>	Use Tax		002	2.00%		Privilege Tax		000	2.50%	
Privilege Tax		000	1.65%		Hotel/Motel (Additional Tax)		003	1.00%		Hotel/Motel (Additional Tax)		003	2.50%	
Hotel/Motel (Additional Tax)		001	3.00%		For single item, Retail Tax on portion over \$1,500		004	1.00%		<b>WICKENBURG (F)</b> .....	<b>WB</b>			<b>MAR</b>
Use Tax		002	1.65%		For single item, Use Tax on portion over \$1,500		006	1.00%		Privilege Tax		000	1.70%	
Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		<b>SAN LUIS (F)</b> .....	<b>SU</b>			<b>YMA</b>	Hotel/Motel (Additional Tax)		003	3.50%	
Contracts (pre Jan. 1999)		009	1.20%		Privilege Tax		000	3.50%		Retail Tax for entire single item over \$10,000		004	1.19%	
<b>PARKER</b> .....	<b>PK</b>			<b>LAP</b>	Use Tax		002	3.50%		Restaurant and Bars		011	5.20%	
Privilege Tax		000	2.00%		Contracts (pre Oct. 2004)		009	2.50%		Contracts (pre Oct. 2003)		009	1.00%	
For single item, Retail Tax on portion over \$2,500		001	1.00%		<b>SEDONA</b> .....	<b>SE</b>			<b>YAV/COC</b>	<b>WILLCOX (F)</b> .....	<b>WC</b>			<b>COH</b>
Utilities		003	3.00%		Privilege Tax		000	3.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)		004	3.00%		Hotel/Motel (Additional Tax)		001	3.00%		Hotel/Motel		003	7.00%	
<b>PATAGONIA (F)</b> .....	<b>PA</b>			<b>STC</b>	Use Tax		002	3.00%		Retail Tax for entire single item over \$1,250		004	2.00%	
Privilege Tax		000	3.00%		<b>SHOW LOW (F)</b> .....	<b>SL</b>			<b>NAV</b>	Contracts (pre Aug. 2002)		009	2.00%	
Food		001	2.50%		Privilege Tax		000	2.00%		<b>WILLIAMS (F)</b> .....	<b>WL</b>			<b>COC</b>
Hotel/Motel (Additional tax)		003	3.00%		<b>SIERRA VISTA (F)</b> .....	<b>SR</b>			<b>COH</b>	Privilege Tax		000	3.00%	
Mining		005	0.10%		Use Tax		002	1.75%		Food Tax		002	2.00%	
<b>PAYSON (F)</b> .....	<b>PS</b>			<b>GLA</b>	Restaurant/Bar		003	2.60%		Hotel/Motel Tax (not in addition to WL)		003	4.50%	
Privilege Tax		000	2.12%		Hotel/Motel		004	5.50%		Restaurant/Bar		009	4.50%	
Hotel/Motel (Additional Tax)		003	3.00%		Utilities/Telecommunications		008	2.00%		<b>WINKELMAN (F)</b> .....	<b>WM</b>			<b>GLA/PNL</b>
Contracts (pre Jan. 2005)		009	2.00%		Jet Fuel		009	\$0.02/gal		Privilege Tax		000	3.50%	
<b>PIMA (F)</b> .....	<b>PM</b>			<b>GRA</b>	Rental of real property		013	1.00%		Contracts (pre Dec. 2001)		008	2.50%	
Privilege Tax		000	2.00%		Construction Contracting		015	2.45%		<b>WINSLOW (F)</b> .....	<b>WS</b>			<b>NAV</b>
Contracts (pre Nov. 2001)		009	1.00%		Contracts (pre Sept. 2006)		006	1.50%		Privilege Tax		000	3.00%	
<b>PINETOP-LAKESIDE (F)</b> .....	<b>PP</b>			<b>NAV</b>	<b>SNOWFLAKE (F)</b> .....	<b>SN</b>			<b>NAV</b>	For single item, Retail Tax on portion over \$1,000		001	1.00%	
Privilege Tax		000	2.50%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax)		003	2.00%	
Hotel/Motel (Additional Tax)		003	3.00%		Hotel/Motel (Additional Tax)		001	4.00%		Jet Fuel		009	\$0.03/gal	
Restaurant/Bar (Additional Tax)		004	2.00%		Restaurant/Bar		003	3.00%		<b>YOUNGTOWN</b> .....	<b>YT</b>			<b>MAR</b>
For single item, Retail Tax on portion over \$5,000		005	1.50%		<b>SOMERTON (F)</b> .....	<b>SO</b>			<b>YMA</b>	Privilege Tax		000	2.00%	
<b>PRESCOTT VALLEY (F)</b> .....	<b>PL</b>			<b>YAV</b>	Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax)		003	2.00%	
Privilege Tax		000	2.33%		Use Tax		002	2.50%		<b>YUMA (F)</b> .....	<b>YM</b>			<b>YMA</b>
Use Tax		002	2.33%		<b>SOUTH TUCSON (F)</b> .....	<b>ST</b>			<b>PMA</b>	Privilege Tax		000	1.70%	
Hotel/Motel (Additional Tax)		003	2.33%		Privilege Tax		000	2.50%		NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				
Contracts (pre Dec. 2002)		009	2.00%		Restaurant/Bar		009	3.50%						

**TABLE III NON-PROGRAM CITIES**

For information, call:

Avondale .....	(623) 478-3200
Chandler .....	(480) 782-2280
Flagstaff .....	(928) 779-7614
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
Tempe .....	(480) 350-2955
Tucson .....	(520) 791-4566

**TABLE IV COUNTY CODES**

<u>COUNTY</u>	<u>CODE</u>
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**

<u>INDIAN RESERVATION</u>	<u>COUNTY</u>	<u>CODE</u>
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.azdor.gov](http://www.azdor.gov).