

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 FOR SALES IN THESE COUNTIES												Accounting Credit Rate (STATE TAX ONLY)
Business Class	TAXABLE ACTIVITIES <sup>a</sup>	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Santa Cruz	Yavapai	Yuma	All Other Counties	
002	Mining-Nonmetal	3.437%	3.828%	3.75%	4.062%	3.562%	3.281%	3.437%	3.805%	3.75%	3.593%	3.805%	3.437%	.031%
004	Utilities	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
005	Communications	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
006	Transporting	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
007	Private (Rail) Car	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
008	Pipeline	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
009	Publication	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
010	Job Printing	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
011	Restaurants and Bars	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
012	Amusement	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
013	Commercial Lease	0	0	.5%	0	.5%	0	.5%	.5%	0	0	0	0	0
014	Personal Property Rental	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
015	Contracting-Prime	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
017	Retail	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
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>	7.05%	7.737%	7.60%	8.15%	8.27%	6.78%	7.05%	7.698%	7.60%	7.325%	7.698%	7.05%	.065%
026	Use Tax-Utilities	7.10%	6.725%	6.60%	7.10%	6.60%	6.60%	7.10%	7.10%	6.60%	6.60%	7.60%	6.60%	N/A
029	Use Tax Purchases	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	N/A
030	Use Tax From Inventory	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A
037	Contracting-Owner Builder	7.10%	7.725%	7.60%	8.10%	7.30%	6.85%	7.10%	7.70%	7.60%	7.35%	7.70%	7.10%	.066%
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¢	3.965¢	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>i</sup>	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	6.60%	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
911	911 Telecommunications <sup>g</sup>	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	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](http://www.azdor.gov).
- b) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- d) Rate is cents per gallon.
- e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.
- f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles. (Pima County only)
- g) Monthly rate per activated service.
- h) The Maricopa County rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- i) For use by direct pay permit holders only.

TABLE 2					PROGRAM CITIES									
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>BENSON (F)</b> .....	<b>BS</b> .....			<b>COH</b>	<b>CLIFTON (F)</b> .....	<b>CF</b> .....			<b>GRN</b>	<b>FOUNTAIN HILLS (F)</b> .....	<b>FH</b> .....			<b>MAR</b>
Privilege Tax		000	2.50%		Privilege Tax		000	3.00%		Privilege Tax		000	2.60%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		For single item, Retail Tax on portion over \$9999		004	2.00%		Use Tax		002	2.60%	
Retail Tax for entire single item over \$5000		004	1.00%		Contracts (pre Mar. 2006)		009	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup> (pre Oct. 2010)		003	3.00%	
Construction Contracting		005	4.00%		<b>COLORADO CITY</b> .....	<b>CC</b> .....			<b>MOH</b>	Residential Rental		004	1.60%	
Contracts (pre Feb. 2005)		008	2.50%		Privilege Tax		000	2.00%		Metalliferous Mining		005	0.10%	
<b>BISBEE (F)</b> .....	<b>BB</b> .....			<b>COH</b>	Use Tax		002	2.00%		Contracts (post Oct. 2000 and pre Apr. 2003)		008	1.60%	
Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Contracts (pre Nov. 2000)		009	1.20%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%		<b>COOLIDGE (F)</b> .....	<b>CL</b> .....			<b>PNL</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	4.00%	
<b>BUCKEYE (F)</b> .....	<b>BE</b> .....			<b>MAR</b>	Privilege Tax		000	3.00%		<b>FREDONIA (F)</b> .....	<b>FD</b> .....			<b>COC</b>
Privilege Tax		000	3.00%		Retail Tax for entire single item over \$10,000		001	1.50%		Privilege Tax		000	4.00%	
Telecommunications		007	4.00%		Use Tax		002	3.00%		Use Tax		002	4.00%	
Construction Contracting		015	3.00%		Use Tax for entire single item over \$10,000		003	1.50%		Contracts (pre Mar. 2007)		009	2.00%	
Contracts (pre Aug. 2006)		008	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		006	3.00%		<b>GILA BEND (F)</b> .....	<b>GI</b> .....			<b>MAR</b>
<b>CAMP VERDE</b> .....	<b>CE</b> .....			<b>YAV</b>	Construction Contracting		005	4.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		Contracts (post July 2004 and pre Oct. 2005)		008	3.00%		Use Tax (monthly gross receipts less than \$500,000)		002	1.50%	
Use Tax		002	2.00%		Contracts (pre Aug. 2004)		009	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<b>COTTONWOOD (F)</b> .....	<b>CW</b> .....			<b>YAV</b>	Jet Fuel		005	\$.03/gal	
Hotel/Motel		004	1.00%		Privilege Tax		000	3.00%		Telecommunications		007	3.50%	
Construction Contracting		005	3.00%		Utilities		001	1.00%		Telecom (preexist Jan. 2000)		008	3.00%	
Contracts (post Feb. 2000 and pre Jul. 2004)		008	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Privilege Tax (preexist Jan. 2000)		009	2.50%	
Contracts (pre Mar. 2000)		009	1.00%		Construction Contracting		015	4.00%		Use Tax (monthly gross receipts \$500,001 and above)		029	0.30%	
<b>CAREFREE (F)</b> .....	<b>CA</b> .....			<b>MAR</b>	Construction Contracts (pre Nov. 2008)		008	3.20%		<b>GILBERT (F)</b> .....	<b>GB</b> .....			<b>MAR</b>
Privilege Tax		000	3.00%		Contracts (pre Nov. 2008 and post Dec. 2005)		007	2.20%		Privilege Tax		000	1.50%	
Food for Home Consumption Tax		001	2.00%		Contracts (pre Jan. 2006)		009	2.20%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<b>DEWEY-HUMBOLDT (F)</b> .....	<b>DH</b> .....			<b>YAV</b>	<b>GLOBE (F)</b> .....	<b>GL</b> .....			<b>GLA</b>
Restaurant/Bar		004	3.00%		Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Construction Contracting		005	4.00%		Use Tax		002	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%	
Contracts (pre Apr. 2005)		009	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Contracts (pre May 2005)		009	1.50%	
<b>CASA GRANDE (F)</b> .....	<b>CG</b> .....			<b>PNL</b>	Metalliferous Mining		005	0.10%		NOTE: Retail Tax on portion of single item over \$15,000 is taxed at zero.				
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%		Construction Contracting (pre Jun. 2010)		015	1.00%		<b>GOODYEAR (F)</b> .....	<b>GY</b> .....			<b>MAR</b>
Utilities/Telecommunications		001	2.00%		<b>DUNCAN (F)</b> .....	<b>DC</b> .....			<b>GRN</b>	Privilege Tax		000	2.50%	
Retail Sales		002	2.00%		Privilege Tax		000	2.00%		Food for Home Consumption Tax		001	2.25%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		<b>EAGAR (F)</b> .....	<b>EG</b> .....			<b>APA</b>	Use Tax		002	2.50%	
For single item, Retail Tax on portion over \$5000		004	1.50%		Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%	
Construction Contracting		015	4.00%		Use Tax		002	3.00%		Retail Tax for entire single item over \$5000		004	1.20%	
Contracts (pre Aug. 2006)		009	1.80%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Restaurant/Bar		005	4.00%	
<b>CAVE CREEK (F)</b> .....	<b>CK</b> .....			<b>MAR</b>	For single item, Retail Tax on portion over \$1000		004	2.00%		Construction Contracting		006	3.50%	
Privilege Tax		000	3.00%		For single item, Use Tax on portion over \$1000		006	2.00%		Use Tax for entire single item over \$5000		007	1.20%	
Utilities		001	3.00%		<b>EL MIRAGE (F)</b> .....	<b>EM</b> .....			<b>MAR</b>	Contracts (pre Jan. 2005)		008	2.00%	
Use Tax		002	3.00%		Privilege Tax		000	3.00%		Jet Fuel		009	\$.03/gal	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		<b>GUADALUPE (F)</b> .....	<b>GU</b> .....			<b>MAR</b>
Construction Contracting		005	5.00%		Use Tax		002	3.00%		Privilege Tax		000	4.00%	
Contracts (post Nov. 2000 and pre Oct. 6, 2005)		008	2.50%		<b>ELOY (F)</b> .....	<b>EL</b> .....			<b>PNL</b>	Restaurant/Bar		003	5.00%	
Contracts (pre Dec. 2000)		009	2.00%		Privilege Tax		000	3.00%		Amusements		004	5.00%	
<b>CHINO VALLEY (F)</b> .....	<b>CV</b> .....			<b>YAV</b>	Use Tax		002	3.00%		Contracts (post Jul. 2003 and pre Jul. 2011)		008	3.00%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Contracts (pre Aug. 2003)		009	2.00%	
Use Tax		002	3.00%		Construction Contracting		005	4.50%		Rental of Real Property		013	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Restaurant/Bar		009	6.00%		<b>HAYDEN (F)</b> .....	<b>HY</b> .....			<b>GLA</b>
Jet Fuel		008	\$.015/gal		Contracts (pre July 2001)		004	2.00%		Privilege Tax		000	3.00%	
Jet Fuel Use Tax		009	\$.015/gal		Contracts (post June 2001 and pre Oct. 2005)		008	3.00%		Use Tax		002	3.00%	
Contracts (pre Sep. 2004)		007	2.00%		For single item, Retail Tax on portion over \$6,000		006	1.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
<b>CLARKDALE</b> .....	<b>CD</b> .....			<b>YAV</b>	<b>FLORENCE (F)</b> .....	<b>FL</b> .....			<b>PNL</b>	Metalliferous Mining		005	0.10%	
Privilege Tax		000	3.00%		Privilege Tax		000	2.00%		Timbering and Other Extraction		009	0.10%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Food for Home Consumption Tax		001	2.00%		Contracts (pre Mar. 2004)		008	1.00%	
Metalliferous Mining		003	0.10%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		<b>HOLBROOK (F)</b> .....	<b>HB</b> .....			<b>NAV</b>
Contracts (pre Jun. 2009)		005	3.25%		Construction Contracting		015	4.00%		Privilege Tax		000	3.00%	
Construction Contracting		006	4.00%		Contracts (pre Mar. 2006)		009	2.00%		Use Tax		002	3.00%	
Contracts (pre Aug. 2004)		008	2.25%		Use Tax		029	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	

(F) These cities tax food sales.

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

TABLE 2					PROGRAM CITIES									
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
<b>HUACHUCA CITY</b> .....	<b>HC</b> .....			<b>COH</b>	<b>ORO VALLEY</b> .....	<b>OR</b> .....			<b>PMA</b>	<b>QUARTZSITE</b> .....	<b>QZ</b> .....			<b>LAP</b>
Privilege Tax		000	1.50%		Privilege Tax		000	2.00%		Privilege Tax		000	2.50%	
Contracts (pre Dec. 2001)		009	1.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	6.00%		Use Tax		002	2.50%	
<b>JEROME</b> .....	<b>JO</b> .....			<b>YAV</b>	Construction Contracting		004	4.00%		For single item, Retail Tax on portion over \$10,000		004	1.00%	
Privilege Tax		000	3.50%		Contracts (pre May 2004)		008	2.00%		Metalliferous Mining		005	0.10%	
Contracts (pre Jan.-2010)		009	3.00%		Utilities		005	4.00%		For single item, Use Tax on portion over \$10,000		006	1.00%	
Residential Rental		013	3.50%		<b>PAGE (F)</b> .....	<b>PG</b> .....			<b>COC</b>	Restaurant and Bars		011	3.00%	
Constructions Contracts		015	3.00%		Privilege Tax		000	3.00%		Construction Contracting		015	3.50%	
<b>KEARNY</b> .....	<b>KN</b> .....			<b>PNL</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.263%		Hotel/Motel		025	5.50%	
Privilege Tax		000	3.00%		Use Tax		002	3.00%		Manufactured Buildings		117	3.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Restaurant/Bar		003	4.00%		Contracts (pre Dec. 2005)		008	2.50%	
Construction Contracting		008	4.00%		For single item, Retail Tax on portion over \$3,000		004	2.00%		<b>QUEEN CREEK (F)</b> .....	<b>QC</b> .....			<b>MAR/PNL</b>
Contracts (post Sep. 2006 and pre July 2009)		015	3.50%		For single item, Use Tax on portion over \$3,000		006	2.00%		Privilege Tax/Use Tax		000	2.25%	
Contracts (pre Oct. 2006)		009	2.00%		Rental of Real Property		013	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	1.00%	
Rental of Real Property		013	2.50%		<b>PARADISE VALLEY (F)</b> .....	<b>PV</b> .....			<b>MAR</b>	Construction Contracting		005	4.25%	
<b>KINGMAN</b> .....	<b>KM</b> .....			<b>MOH</b>	Privilege Tax		000	2.50%		Construction Contracts (post Sep. 4, 2005 & pre Oct. 2007)		006	4.00%	
Privilege Tax		000	2.00%		Privilege Tax Contracts (pre Aug. 2011)		007	1.65%		Contracts (post Feb. 2003 and pre Oct. 2007)		007	2.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	3.40%		Construction Contracts (post Feb. 2003 & pre Sep. 5, 2005)		008	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup> pre Aug. 2010		001	3.00%		Contracts (pre March 2003)		009	1.00%	
Restaurant/Bar (Additional Tax) <sup>(A)</sup>		011	2.00%		Use Tax		002	2.50%		<b>QUEEN CREEK SPECIAL DISTRICT..</b>	<b>QD</b> .....			<b>MAR/PNL</b>
Restaurant/Bar Contracts (pre Jan. 2012)		004	2.00%		Use Tax Contracts (pre Aug. 2011)		006	1.65%		Privilege Tax		000	2.50%	
<b>LAKE HAVASU CITY</b> .....	<b>LH</b> .....			<b>MOH</b>	Contracts (post Dec. 1998 and pre Sep. 2004)		008	1.40%		<i>Call 480-358-3170 to find out if this rate applies to your business activities in Queen Creek.</i>				
Privilege Tax		000	2.00%		Contracts (pre Jan. 1999)		009	1.20%		<b>SAFFORD (F)</b> .....	<b>SF</b> .....			<b>GRA</b>
Use Tax		002	2.00%		Rental of Real Property		013	1.65%		Privilege Tax		000	2.50%	
Restaurant/Bar (Additional Tax) <sup>(A)</sup>		003	1.00%		<b>PARKER</b> .....	<b>PK</b> .....			<b>LAP</b>	Use Tax		002	2.50%	
Jet Fuel		007	\$.03/gal		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	5.00%	
Jet Fuel Use Tax		008	\$.03/gal		Retail Tax for single item over \$2,500		001	1.00%		Retail Tax for entire single item over \$5,000		004	1.00%	
<b>LITCHFIELD PARK (F)</b> .....	<b>LP</b> .....			<b>MAR</b>	Utilities		003	3.00%		Use Tax for entire single item over \$5,000		006	1.00%	
Privilege Tax		000	2.80%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		004	4.00%		Construction Contracting		015	2.50%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	1.00%		Restaurant/Bar		011	4.00%		Contracts (post Oct. 2005 and pre Dec. 2006)		008	2.50%	
Use Tax		002	2.80%		<b>PATAGONIA (F)</b> .....	<b>PA</b> .....			<b>STC</b>	Contracts (pre Nov. 2005)		009	2.00%	
Construction Contracting		015	4.80%		Privilege Tax		000	3.00%		<b>SAHUARITA</b> .....	<b>SA</b> .....			<b>PMA</b>
Construction Contracts (pre Nov. 2008 and post Jun-16-06)		006	4.00%		Food for Home Consumption Tax		001	2.50%		Privilege Tax		000	2.00%	
Construction Contracts (pre June 17, 2006)		008	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Construction Contracting		002	4.00%	
Contracts (pre Oct. 2008)		009	2.00%		Mining		005	0.10%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
<b>MAMMOTH</b> .....	<b>MH</b> .....			<b>PNL</b>	<b>PAYSON (F)</b> .....	<b>PS</b> .....			<b>GLA</b>	Contracts (post Aug. 2000 and pre July 2005)		008	3.00%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.12%		Contracts (pre Sept. 2000)		009	1.00%	
Use Tax		002	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	5.00%		<b>ST. JOHNS (F)</b> .....	<b>SJ</b> .....			<b>APA</b>
<b>MARANA</b> .....	<b>MA</b> .....			<b>PMA/PNL</b>	Contracts (pre Jan. 2005)		009	2.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		<b>PIMA (F)</b> .....	<b>PM</b> .....			<b>GRA</b>	Privilege Tax Contracts (pre Nov. 2011)		007	2.00%	
Telecommunications		001	4.00%		Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	3.00%	
Use Tax		002	2.00%		Construction Contracting		015	3.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup> (pre Sep. 2011)		003	1.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup> effective July 3, 2009		003	6.00%		Contracts (pre Jun. 2007 and post Oct. 2001)		008	2.00%		Rental of Real Property		013	2.00%	
Utilities		004	4.00%		Contracts (pre Nov. 2001)		009	1.00%		Use Tax		002	3.00%	
Construction Contracting		008	4.00%		<b>PINETOP-LAKESIDE (F)</b> .....	<b>PP</b> .....			<b>NAV</b>	Use Tax Contracts (pre Nov. 2011)		008	2.00%	
Contracts (pre Oct. 2004)		006	2.00%		Privilege Tax		000	2.50%		<b>SAN LUIS (F)</b> .....	<b>SU</b> .....			<b>YMA</b>
Construction Contracts (post Apr. 2001 and pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		Privilege Tax		000	4.00%	
Construction Contracts (pre May 2001)		009	3.00%		Restaurant/Bar (Additional Tax) <sup>(A)</sup>		004	2.00%		Use Tax		002	4.00%	
Construction, Telecommunications & Utilities Contracts (post Sep. 2004 and pre Aug. 2006)		010	4.50%		For single item, Retail Tax on portion over \$5,000		005	1.50%		Contracts (post Sep. 2004 and pre June 2008)		008	3.50%	
<b>MARICOPA (F)</b> .....	<b>MP</b> .....			<b>PNL</b>	<b>PRESCOTT VALLEY (F)</b> .....	<b>PL</b> .....			<b>YAV</b>	Contracts (pre Oct. 2004)		009	2.50%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.33%		<b>SHOW LOW (F)</b> .....	<b>SL</b> .....			<b>NAV</b>
Use Tax		002	2.00%		Use Tax		002	2.33%		Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.33%						
Construction Contracting		004	3.50%											
Metalliferous Mining		005	0.10%											
Contracts (pre May 2005)		009	2.00%											
<b>MIAMI (F)</b> .....	<b>MM</b> .....			<b>GLA</b>										
Privilege Tax		000	2.50%											
Contracts (pre May 2003)		009	1.50%											

(F) These cities tax food sales.

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

TABLE 2		PROGRAM CITIES												
CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS TAX		COUNTY
		CLASS	RATE				CLASS	RATE				CLASS	RATE	
<b>SIERRA VISTA (F)</b> .....SR.....				<b>COH</b>	<b>SURPRISE</b> .....SP.....				<b>MAR</b>	<b>WICKENBURG (F)</b> .....WB.....				<b>MAR</b>
Privilege Tax		000	1.75%		Privilege Tax		000	2.20%		Privilege Tax		000	2.20%	
Use Tax		002	1.75%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.52%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
Restaurant/Bar		003	2.60%		Use Tax		002	2.20%		Retail Tax for entire single item over \$10,000		004	1.19%	
Hotel/Motel		004	5.50%		Restaurant/Bar		003	3.20%		Telecommunications		005	3.00%	
Utilities/Telecommunications		008	2.00%		Construction Contracting		005	3.70%		Rental Occupancy		006	1.70%	
Jet Fuel		009	\$0.02/gal		Contracts (post March 2004 and pre July 2005)		008	2.20%		Contracts (pre Oct. 2003)		009	1.00%	
Rental of Real Property		013	1.00%		Contracts (pre April 2004)		009	2.00%		Restaurant and Bars		011	2.20%	
Construction Contracting		015	2.45%		<b>TAYLOR (F)</b> .....TL.....				<b>NAV</b>	Rental of Real Property		013	1.70%	
Contracts (pre Sept. 2006)		006	1.50%		Privilege Tax		000	2.00%		<b>WILLIAMS (F)</b> .....WL.....				<b>COC</b>
<b>SNOWFLAKE (F)</b> .....SN.....				<b>NAV</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%		Privilege Tax		000	3.00%	
Privilege Tax		000	2.00%		<b>THATCHER (F)</b> .....TC.....				<b>GRA</b>	Food for Home Consumption Tax		002	2.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	4.00%		Privilege Tax		000	2.50%		Hotel/Motel Tax (not in addition to WL)		003	4.50%	
Restaurant/Bar		003	3.00%		Use Tax		002	2.50%		Restaurant/Bar		009	4.50%	
<b>SOUTH TUCSON (F)</b> .....ST.....				<b>PMA</b>	Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	3.00%		<b>WINKELMAN (F)</b> .....WM.....				<b>GLA/PNL</b>
Privilege Tax		000	2.50%		Retail Tax for entire single item over \$5,000		004	1.00%		Privilege Tax		000	3.50%	
Restaurant/Bar		009	3.50%		Contracts (post Nov. 2006 and pre Jul. 2011)		008	2.00%		Contracts (pre Dec. 2001)		008	2.50%	
<b>SPRINGERVILLE (F)</b> .....SV.....				<b>APA</b>	Contracts (pre Dec. 2006)		009	2.00%		<b>WINSLOW (F)</b> .....WS.....				<b>NAV</b>
Privilege Tax		000	3.00%		Rental of Real Property		013	2.00%		Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Construction Contracting		015	3.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
For single item, Retail Tax on portion over \$1,000		004	2.00%		<b>TOLLESON (F)</b> .....TN.....				<b>MAR</b>	Restaurant/Bar (Additional Tax) <sup>(A)</sup>		004	2.00%	
<b>STAR VALLEY (F)</b> .....SY.....				<b>GLA</b>	Privilege Tax		000	2.50%		Metalliferous Mining		005	0.10%	
Privilege Tax		000	2.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	2.00%		Jet Fuel		009	\$0.3/gal.	
Metalliferous Mining		005	0.10%		For single item, Retail Tax on portion over \$5,000		004	2.00%		<b>YOUNGTOWN (F)</b> .....YT.....				<b>MAR</b>
Residential Rental		013	2.00%		Contracts (pre Oct. 2007)		009	2.00%		Privilege Tax		000	3.00%	
<b>SUPERIOR</b> .....SI.....				<b>PNL</b>	<b>TOMBSTONE</b> .....TS.....				<b>COH</b>	Use Tax		002	3.00%	
Privilege Tax		000	2.00%		Privilege Tax		000	2.50%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.00%	
For single item, Retail Tax on portion over \$500		004	1.00%		Hotel/Motel (Additional Tax) <sup>(A)</sup>		001	6.00%		Contracts (pre Aug. 2007)		009	2.00%	
					<b>TUSAYAN</b> .....TY.....				<b>COC</b>	Rental of Real Property		013	2.00%	
					Privilege Tax		000	2.00%		<b>YUMA (F)</b> .....YM.....				<b>YMA</b>
					Restaurant and Bar		011	4.00%		Privilege Tax		000	1.70%	
					Hotel/Motel (Additional Tax) <sup>(A)</sup>		025	2.00%		NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				
					<b>WELLTON (F)</b> .....WT.....				<b>YMA</b>					
					Privilege Tax		000	2.50%						
					Hotel/Motel (Additional Tax) <sup>(A)</sup>		003	2.50%						

See page 5 for Tables 3, 4 and 5.

(F) These cities tax food sales.

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

TABLE 3	NON-PROGRAM CITIES INFORMATION
Apache Junction.....	(480) 982-8002
Avondale.....	(623) 333-2000
Bullhead City.....	(928) 763-0166
Chandler.....	(480) 782-2280
Douglas.....	(520) 417-7333
Flagstaff.....	(928) 213-2250
Glendale.....	(623) 930-3190
Mesa.....	(480) 644-2316
Nogales.....	(520) 287-6571
Peoria.....	(623) 773-7160
Phoenix.....	(602) 262-6785
Prescott.....	(928) 777-1268
Scottsdale.....	(480) 312-2400
Sedona.....	(928) 204-7205
Somerton.....	(928) 722-7344
Tempe.....	(480) 350-2955
Tucson.....	(520) 791-4566
Willcox.....	(520) 766-4202

TABLE 4	COUNTY CODES
Apache.....	APA
Cochise.....	COH
Coconino.....	COC
Gila.....	GLA
Graham.....	GRA
Greenlee.....	GRN
La Paz.....	LAP
Maricopa.....	MAR
Mohave.....	MOH
Municipal Water, Statewide.....	SWD
Navajo.....	NAV
Rio Nuevo District, Pima.....	PAD
Pima.....	PMA
Pinal.....	PNL
Santa Cruz.....	STC
Tourism & Sports Authority District – Maricopa.....	MCB
Yavapai.....	YAV
Yuma.....	YMA

TABLE 5	INDIAN RESERVATION CODES	
RESERVATION	COUNTY	CODE
Ak-Chin.....	Pinal.....	PNA
Cocopah.....	Yuma.....	YMB
Colorado River.....	La Paz.....	LAC
Fort McDowell-Yavapai.....	Maricopa.....	MAE
Fort Mojave.....	Mohave.....	MOF
Fort Yuma-Quechan.....	Yuma.....	YMG
Gila River.....	Maricopa.....	MAH
Gila River.....	Pinal.....	PNH
Havasupai.....	Coconino.....	COI
Hopi.....	Coconino.....	COJ
Hopi.....	Navajo.....	NAJ
Hualapai.....	Coconino.....	COK
Hualapai.....	Mohave.....	MOK
Kaibab-Paiute.....	Coconino.....	COL
Kaibab-Paiute.....	Mohave.....	MOL
Navajo.....	Apache.....	APM
Navajo.....	Coconino.....	COM
Navajo.....	Navajo.....	NAM
Pascua-Yaqui.....	Maricopa.....	MAN
Pascua-Yaqui.....	Pima.....	PMN
Salt River Pima-Maricopa.....	Maricopa.....	MAO
San Carlos Apache.....	Gila.....	GLP
San Carlos Apache.....	Graham.....	GRP
San Carlos Apache.....	Pinal.....	PNP
San Juan Southern Paiute.....	Coconino.....	COQ
Tohono O'Odham.....	Maricopa.....	MAT
Tohono O'Odham.....	Pima.....	PMT
Tohono O'Odham.....	Pinal.....	PNT
Tonto Apache.....	Gila.....	GLU
White Mountain Apache.....	Apache.....	APD
White Mountain Apache.....	Gila.....	GLD
White Mountain Apache.....	Graham.....	GRD
White Mountain Apache.....	Navajo.....	NAD
Yavapai Apache.....	Yavapai.....	YAW
Yavapai-Prescott.....	Yavapai.....	YAX