

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 ^a	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%	4.375%	3.562%	3.281%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.031%
004	Utilities	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
005	Communications	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
006	Transporting	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
007	Private (Rail) Car	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
008	Pipeline	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
009	Publication	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
010	Job Printing	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
011	Restaurants and Bars	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
012	Amusement	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
013	Commercial Lease	0	0	0.5%	0	0.5%	0	0.5%	0.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
015	Contracting–Prime	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
017	Retail	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	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 ^f	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging ^b	6.05%	6.737%	6.60%	7.7%	7.27%	5.78%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%
026	Use Tax–Utilities	6.10%	5.725%	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
037	Contracting–Owner Builder	6.10%	6.725%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
041	Municipal Water ^c	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax ^d	3.355¢	3.66¢	3.66¢	4.27¢	3.355¢	3.202¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax ^d	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A
053/055	Rental Car Surcharge ^{e, h}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^d	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments ⁱ	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
153	Rental Car Surcharge–Stadium ^h	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A
912	E911 Prepaid Wireless ^j	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at www.azdor.gov.
- b) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.
- 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.
- j) Prepaid wireless telecommunications retailers.

(F) These cities tax food sales	(A) "Additional Tax" means <i>in addition to</i> Privilege Tax	(B) "Additional Tax" means <i>in addition to</i> Hotel/Motel	(C) "Additional Tax" means <i>in addition to</i> Commercial Lease
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TABLE 2					PROGRAM CITIES				
CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY	CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
ST. JOHNS (F) SJ APA					SUPERIOR SI PNL				
Privilege Tax		000	3.00%		Privilege Tax		000	4.00%	
Privilege Tax Contracts (pre Nov. 2011)		007	2.00%		Metalliferous Mining		005	0.10%	
Hotel/Motel (Additional Tax) ^(A)		025	3.00%		Privilege Tax Contracts (pre Dec 2013)		008	2.00%	
Hotel/Motel (Additional Tax) ^(A) (pre Sep. 2011)		003	1.00%		Rental of Real Property		013	2.00%	
Rental of Real Property		013	2.00%		For single item, Retail Tax on portion over \$500		004	1.00%	
Use Tax		002	3.00%		SURPRISE SP MAR				
Use Tax Contracts (pre Nov. 2011)		008	2.00%		Privilege Tax		000	2.20%	
SAN LUIS (F) SU YMA					Hotel/Motel (Additional Tax) ^(A)		001	2.52%	
Privilege Tax		000	4.00%		Use Tax		002	2.20%	
Use Tax		002	4.00%		Restaurant/Bar		003	3.20%	
Contracts (pre June 2008)		008	3.50%		Construction Contracting		005	3.70%	
Contracts (pre Oct. 2004)		009	2.50%		Construction Contracts (pre July 2005)		008	2.20%	
SHOW LOW (F) SL NAV					Construction Contracts (pre April 2004)		009	2.00%	
Privilege Tax		000	2.00%		TAYLOR (F) TL NAV				
SIERRA VISTA (F) SR COH					Privilege Tax		000	2.00%	
Privilege Tax		000	1.75%		Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
Use Tax		002	1.75%		THATCHER (F) TC GRA				
Restaurant/Bar		003	2.60%		Privilege Tax		000	2.50%	
Hotel/Motel		004	5.50%		Use Tax		002	2.50%	
Utilities/Telecommunications		008	2.00%		Hotel/Motel (Additional Tax) ^(A)		003	3.00%	
Jet Fuel		009	\$0.02/gal		Retail Tax for entire single item over \$5,000		004	1.00%	
Rental of Real Property		013	1.00%		Privilege Tax Contracts (pre Jul. 2011)		008	2.00%	
Construction Contracting		015	2.45%		Contracts (pre Dec. 2006)		009	2.00%	
Contracts (pre Sept. 2006)		006	1.50%		Rental of Real Property		013	2.00%	
SNOWFLAKE (F) SN NAV					Construction Contracting		015	3.50%	
Privilege Tax		000	2.00%		TOLLESON (F) TN MAR				
Hotel/Motel (Additional Tax) ^(A)		001	4.00%		Privilege Tax		000	2.50%	
Restaurant/Bar		003	3.00%		Hotel/Motel (Additional Tax) ^(A)		001	2.00%	
SOUTH TUCSON (F) ST PMA					For single item, Retail Tax on portion over \$5,000		004	2.00%	
Privilege Tax		000	2.50%		Contracts (pre Oct. 2007)		009	2.00%	
Restaurant/Bar		009	3.50%		TOMBSTONE TS COH				
SPRINGERVILLE (F) SV APA					Privilege Tax		000	3.50%	
Privilege Tax		000	3.00%		Hotel/Motel (Additional Tax) ^(A)		001	4.00%	
Hotel/Motel (Additional Tax) ^(A)		001	2.00%		Metalliferous Mining		005	0.10%	
For single item, Retail Tax on portion over \$1,000		004	2.00%		Rental of Real Property		013	2.50%	
STAR VALLEY (F) SY GLA					TUSAYAN TY COC				
Privilege Tax		000	2.00%		Privilege Tax		000	2.00%	
Metalliferous Mining		005	0.10%		Restaurant and Bar		011	4.00%	
Residential Rental		013	2.00%		Hotel/Motel (Additional Tax) ^(A)		025	2.00%	
					WELLTON (F) WT YMA				
					Privilege Tax		000	2.50%	
					Hotel/Motel (Additional Tax) ^(A)		003	2.50%	
					WICKENBURG (F) WB MAR				
					Privilege Tax		000	2.20%	
					Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
					Retail Tax for entire single item over \$5,000		004	1.69%	
					Telecommunications		005	3.00%	
					Rental Occupancy		006	1.70%	
					Retail, single item over \$10000 (pre Sept 2012)		007	1.19%	
					Contracts (pre Oct. 2003)		009	1.00%	
					Restaurant and Bars		011	2.20%	
					Rental of Real Property		013	1.70%	
					WILLIAMS WL COC				
					Privilege Tax		000	3.50%	
					Hotel/Motel Tax		003	4.50%	
					Metalliferous Mining		005	0.10%	
					Privilege Tax Contracts (pre Mar 2013)		007	3.00%	
					Rental of Real Property		013	3.00%	
					Restaurant/Bar		009	4.50%	
					WINKELMAN (F) WM GLA/PNL				
					Privilege Tax		000	3.50%	
					Contracts (pre Dec. 2001)		008	2.50%	
					WINSLOW (F) WS NAV				
					Privilege Tax		000	3.00%	
					Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
					Restaurant/Bar (Additional Tax) ^(A)		004	2.00%	
					Metalliferous Mining		005	0.10%	
					Jet Fuel		009	\$0.03/gal.	
					YOUNGTOWN (F) YT MAR				
					Privilege Tax		000	3.00%	
					Use Tax		002	3.00%	
					Hotel/Motel (Additional Tax) ^(A)		003	2.00%	
					Contracts (pre Aug. 2007)		009	2.00%	
					Rental of Real Property		013	2.00%	
					YUMA (F) YM YMA				
					Privilege Tax		000	1.70%	
					NOTE: Retail Tax on portion of single item over \$25,000 is taxed at zero.				

♦♦♦ See page 5 for Tables 3, 4 and 5. ♦♦♦

♦♦♦ When filing for prior periods, use the rate tables for that specific period. Go to <http://www.azdor.gov/Business/TransactionPrivilegeTax/TPTRates.aspx> for archived rates. ♦♦♦

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
Sports & Tourism 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