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.

TABLE 2 PROGRAM CITIES

CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
BENSON (F)	**BS**			**COH**
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)(A)		001	2.00%	
Retail Tax for entire single item over $5000		004	1.00%	
Construction Contracting		005	4.00%	
Construction Contracts (pre Feb. 2005)		008	2.50%	
BISBEE (F)	**BB**			**COH**
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)(A)		003	2.50%	
BUCKEYE (F)	**BE**			**MAR**
Privilege Tax		000	3.00%	
Retail Tax for entire single item over $1,999.99		001	1.10%	
Rental Occupancy		006	2.00%	
Telecommunications		007	4.00%	
Rental of Real Property		013	2.00%	
Construction Contracting		015	3.00%	
Contracts (pre Aug. 2006)		008	2.00%	
CAMP VERDE	**CE**			**YAV**
Privilege Tax		000	3.00%	
Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)(B)		003	3.00%	
Hotel/Motel		004	3.00%	
Construction Contracting		005	3.00%	
Construction Contracts (pre Jul. 2004)		008	2.00%	
Privilege Contracts (pre August 2012)		007	2.00%	
Privilege Contracts (pre Mar. 2000)		009	1.00%	
Rental of Real Property		013	2.00%	
CAREFREE (F)	**CA**			**MAR**
Privilege Tax		000	3.00%	
Food for Home Consumption Tax		001	2.00%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)(A)		003	3.00%	
Restaurant/Bar		004	3.00%	
Construction Contracting		005	4.00%	
Contracts (pre Apr. 2005)		009	2.00%	
CASA GRANDE (F)	**CG**			**PNL**
Privilege Tax (except Retail, Utilities/Telecom)		000	1.80%	
Utilities/Telecommunications		001	2.00%	
Retail Sales		002	2.00%	
Hotel/Motel (Additional Tax)(A)		003	2.00%	
For single item, Retail Tax on portion over $5000		004	1.50%	
Construction Contracting		015	4.00%	
Contracts (pre Aug. 2006)		009	1.80%	
CAVE CREEK (F)	**CK**			**MAR**
Privilege Tax		000	3.00%	
Utilities		001	3.00%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)(A)		003	4.00%	
Construction Contracting		005	5.00%	
Contracts (pre Oct. 6, 2005)		008	2.50%	
Contracts (pre Dec. 2000)		009	2.00%	
CHINO VALLEY (F)	**CV**			**YAV**
Privilege Tax		000	4.00%	
Metalliferous Mining		001	0.10%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)(A)		003	3.00%	
Pipeline		004	3.00%	
Privilege Tax Contracts (pre June 2013)		006	3.00%	
Jet Fuel		008	$.015/gal	
Jet Fuel Use Tax		009	$.015/gal	
Contracts (pre Sep. 2004)		007	2.00%	
Rental of Real Property		013	3.00%	
CLARKDALE (F)	**CD**			**YAV**
Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)(A)		001	2.00%	
Metalliferous Mining		003	0.10%	
Contracts (pre Jun. 2009)		005	3.25%	
Construction Contracting		006	4.00%	
Construction Contracts (pre Aug. 2004)		008	2.25%	
CLIFTON (F)	**CF**			**GRN**
Privilege Tax		000	3.00%	
For single item, Retail Tax on portion over $9999		004	2.00%	
Contracts (pre Mar. 2006)		009	2.00%	
COLORADO CITY	**CC**			**MOH**
Privilege Tax		000	2.00%	
Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)(A)		003	2.00%	
COOLIDGE (F)	**CL**			**PNL**
Privilege Tax		000	3.00%	
Retail Tax for entire single item over $10,000		001	1.50%	
Use Tax		002	3.00%	
Use Tax for entire single item over $10,000		003	1.50%	
Hotel/Motel (Additional Tax)(A)		006	3.00%	
Construction Contracting		005	4.00%	
Contracts (pre Oct. 2005)		008	3.00%	
Contracts (pre Aug. 2004)		009	2.00%	
COTTONWOOD (F)	**CW**			**YAV**
Privilege Tax		000	3.00%	
Utilities		001	1.00%	
Hotel/Motel (Additional Tax)(A)		003	3.00%	
Construction Contracting		015	4.00%	
Construction Contracts (pre Nov. 2008)		008	3.20%	
Contracts (pre Nov. 2008)		007	2.20%	
Contracts (pre Jan. 2006)		009	2.20%	
DEWEY-HUMBOLDT (F)	**DH**			**YAV**
Privilege Tax		000	2.00%	
Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)(A)		003	2.00%	
Metalliferous Mining		005	0.10%	
Construction Contracting (pre Jun. 2010)		015	1.00%	
DUNCAN (F)	**DC**			**GRN**
Privilege Tax		000	2.00%	
EAGAR (F)	**EG**			**APA**
Privilege Tax		000	3.00%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)(A)		003	3.00%	
For single item, Retail Tax on portion over $1000		004	2.00%	
For single item, Use Tax on portion over $1000		006	2.00%	
EL MIRAGE (F)	**EM**			**MAR**
Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)(A)		001	2.00%	
Use Tax		002	3.00%	
ELOY (F)	**EL**			**PNL**
Privilege Tax		000	3.00%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)(A)		003	4.00%	
Construction Contracting		005	4.50%	
Restaurant/Bar		009	6.00%	
Contracts (pre July 2001)		004	2.00%	
Contracts (pre Oct. 2005)		008	3.00%	
For single item, Retail Tax on portion over $6,000		006	1.50%	
FLORENCE (F)	**FL**			**PNL**
Privilege Tax		000	2.00%	
Food for Home Consumption Tax		001	2.00%	
Hotel/Motel (Additional Tax)(A)		003	2.00%	
Construction Contracting		015	4.00%	
Contracts (pre Mar. 2006)		009	2.00%	
Use Tax		029	3.00%	
FOUNTAIN HILLS (F)	**FH**			**MAR**
Privilege Tax		000	2.60%	
Use Tax		002	2.60%	
Hotel/Motel (Additional Tax)(pre Oct. 2010) (A)		003	3.00%	
Residential Rental		004	1.60%	
Metalliferous Mining		005	0.10%	
Contracts (pre Apr. 2003)		008	1.60%	
Contracts (pre Nov. 2000)		009	1.20%	
Hotel/Motel (Additional Tax)(A)		025	4.00%	
FREDONIA (F)	**FD**			**COC**
Privilege Tax		000	4.00%	
Use Tax		002	4.00%	
Contracts (pre Mar. 2007)		009	2.00%	
GILA BEND (F)	**GI**			**MAR**
Privilege Tax		000	3.00%	
Use Tax (monthly gross receipts less than $500,000)		002	1.50%	
Hotel/Motel (Additional Tax)(A)		003	2.00%	
Jet Fuel		005	$.03/gal	
Telecommunications		007	3.50%	
Telecom (preexist Jan. 2000)		008	3.00%	
Privilege Tax (preexist Jan. 2000)		009	2.50%	
Use Tax (monthly gross receipts $500,001 and above)		029	0.30%	
GILBERT (F)	**GB**			**MAR**
Privilege Tax		000	1.50%	
Hotel/Motel (Additional Tax)(A)		003	3.00%	
GLOBE (F)	**GL**			**GLA**
Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)(A)		003	3.00%	
Contracts (pre May 2005)		009	1.50%	
NOTE: Retail Tax on portion of single item over $15,000 is taxed at zero.				
GOODYEAR (F)	**GY**			**MAR**
Privilege Tax		000	2.50%	
Food for Home Consumption Tax		001	2.00%	
Food for Home Consumption Contracts (pre Jan. 2012)		010	2.50%	
Use Tax		002	2.50%	
Hotel/Motel (Additional Tax)(A)		003	2.50%	
Retail Tax for entire single item over $5000		004	1.20%	
Restaurant/Bar		005	4.00%	
Construction Contracting		006	3.50%	
Use Tax for entire single item over $5000		007	1.20%	
Contracts (pre Jan. 2005)		008	2.00%	
Jet Fuel		009	$.03/gal	
GUADALUPE (F)	**GU**			**MAR**
Privilege Tax		000	4.00%	
Restaurant/Bar		003	5.00%	
Amusements		004	5.00%	
Privilege Contracts (pre Jul. 2011-Excludes 003 & 004))		008	3.00%	
Privilege Contracts (pre Aug. 2003-Excludes 003 & 004)		009	2.00%	
Rental of Real Property		013	3.00%	

(F) These cities tax food sales — **(A) "Additional Tax" means *in addition to* Privilege Tax** — **(B) "Additional Tax" means *in addition* to Hotel/Motel** — **(C) "Additional Tax" means *in addition* to Commercial Lease**

TABLE 2 PROGRAM CITIES

CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
HAYDEN (F)	**HY**			**GLA**
Privilege Tax		000	3.00%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)(A)		003	2.00%	
Metalliferous Mining		005	0.10%	
Timbering and Other Extraction		009	0.10%	
Contracts (pre Mar. 2004)		008	1.00%	
HOLBROOK (F)	**HB**			**NAV**
Privilege Tax		000	3.00%	
Use Tax		002	3.00%	
Hotel/Motel (Additional Tax)(A)		003	2.00%	
HUACHUCA CITY	**HC**			**COH**
Privilege Tax		000	1.50%	
Contracts (pre Dec. 2001)		009	1.00%	
JEROME	**JO**			**YAV**
Privilege Tax		000	3.50%	
Contracts (pre Jan.-2010)		009	3.00%	
Residential Rental		013	3.50%	
Constructions Contracts		015	3.00%	
KEARNY (F)	**KN**			**PNL**
Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)(A)		003	3.00%	
Construction Contracting		008	4.00%	
Contracts (pre July 2009)		015	3.50%	
Contracts (pre Oct. 2006)		009	2.00%	
Rental of Real Property		013	2.50%	
KINGMAN	**KM**			**MOH**
Privilege Tax		000	2.50%	
Use Tax		002	2.50%	
Hotel/Motel (Additional Tax)(A)		003	4.00%	
Metalliferous Mining		005	0.10%	
Restaurant/Bar Contracts (pre July 2013)		006	2.00%	
Privilege Tax Contracts (pre July 2013)		007	2.00%	
Restaurant/Bar (Additional Tax)(A)		011	1.00%	
Restaurant/Bar Contracts (pre Jan. 2012)		004	2.00%	
Rental of Real Property		013	2.00%	
LAKE HAVASU CITY	**LH**			**MOH**
Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)(A)		001	3.00%	
Use Tax		002	2.00%	
Restaurant/Bar (Additional Tax)(A)		003	1.00%	
Jet Fuel		007	$.03/gal	
Jet Fuel Use Tax		008	$.03/gal	
LITCHFIELD PARK (F)	**LP**			**MAR**
Privilege Tax		000	2.80%	
Hotel/Motel (Additional Tax)(A)		001	1.00%	
Use Tax		002	2.80%	
Construction Contracting		015	4.80%	
Construction Contracts (pre Nov. 2008)		006	4.00%	
Construction Contracts (pre June 17, 2006)		008	2.00%	
Contracts (pre Oct. 2008)		009	2.00%	
MAMMOTH	**MH**			**PNL**
Privilege Tax		000	2.00%	
Use Tax		002	2.00%	
MARANA	**MA**			**PMA/PNL**
Privilege Tax		000	2.00%	
Telecommunications		001	4.00%	
Use Tax		002	2.00%	
Hotel/Motel (Additional Tax) (effective July 3, 2009)(A)		003	6.00%	
Utilities		004	4.00%	
Construction Contracting		008	4.00%	
Contracts (pre Oct. 2004)		006	2.00%	
Construction Contracts (pre Oct. 2004) & Telecommunications & Utilities Contracts (pre Oct. 2004)		007	4.00%	
Construction Contracts (pre May 2001)		009	3.00%	
Construction, Telecommunications & Utilities Contracts (pre Aug. 2006)		010	4.50%	
MARICOPA (F)	**MP**			**PNL**
Privilege Tax		000	2.00%	
Use Tax		002	2.00%	
Hotel/Motel (Additional Tax)(A)		003	2.00%	
Construction Contracting		004	3.50%	
Metalliferous Mining		005	0.10%	
Contracts (pre May 2005)		009	2.00%	
MIAMI (F)	**MM**			**GLA**
Privilege Tax		000	2.50%	
Contracts (pre May 2003)		009	1.50%	
ORO VALLEY	**OR**			**PMA**
Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)(A)		003	6.00%	
Construction Contracting		004	4.00%	
Contracts (pre May 2004)		008	2.00%	
Utilities		005	4.00%	
PAGE (F)	**PG**			**COC**
Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)(A)		001	4.263%	
Use Tax		002	3.00%	
Restaurant/Bar		003	4.00%	
For single item, Retail Tax on portion over $3,000		004	2.00%	
For single item, Use Tax on portion over $3,000		006	2.00%	
Rental of Real Property		013	3.00%	
PARADISE VALLEY (F)	**PV**			**MAR**
Privilege Tax		000	2.50%	
Privilege Tax Contracts (pre Aug. 2011)		007	1.65%	
Hotel/Motel (Additional Tax)(A)		025	3.40%	
Hotel/Motel (Additional Tax)(A) (pre Aug. 2010)		001	3.00%	
Use Tax		002	2.50%	
Use Tax Contracts (pre Aug. 2011)		006	1.65%	
Contracts (pre Sep. 2004)		008	1.40%	
Contracts (pre Jan. 1999)		009	1.20%	
Commercial Lease		013	1.65%	
Commercial Lease (Additional Tax)(C)		313	0.85%	
Residential Rental		012	1.65%	
PARKER	**PK**			**LAP**
Privilege Tax		000	2.00%	
Retail Tax for single item over $2,500		001	1.00%	
Utilities		003	3.00%	
Hotel/Motel (Additional Tax)(A)		004	4.00%	
Restaurant/Bar		011	4.00%	
PATAGONIA (F)	**PA**			**STC**
Privilege Tax		000	3.00%	
Food for Home Consumption Tax		001	2.50%	
Hotel/Motel (Additional Tax)(A)		003	3.00%	
Mining		005	0.10%	
PAYSON (F)	**PS**			**GLA**
Privilege Tax		000	2.12%	
Hotel/Motel (Additional Tax)(A)		003	5.00%	
Contracts (pre Jan. 2005)		009	2.00%	
PIMA (F)	**PM**			**GRA**
Privilege Tax		000	2.00%	
Construction Contracting		015	3.00%	
Contracts (pre Jun. 2007)		008	2.00%	
Contracts (pre Nov. 2001)		009	1.00%	
PINETOP-LAKESIDE (F)	**PP**			**NAV**
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)(A)		003	3.00%	
Restaurant/Bar (Additional Tax)(A)		004	2.00%	
For single item, Retail Tax on portion over $5,000		005	1.50%	
PRESCOTT VALLEY (F)	**PL**			**YAV**
Privilege Tax		000	2.33%	
Use Tax		002	2.33%	
Hotel/Motel (Additional Tax)(A)		003	2.33%	
QUARTZSITE	**QZ**			**LAP**
Privilege Tax		000	2.50%	
Use Tax		002	2.50%	
For single item, Retail Tax on portion over $10,000		004	1.00%	
Metalliferous Mining		005	0.10%	
For single item, Use Tax on portion over $10,000		006	1.00%	
Restaurant and Bars		011	3.00%	
Construction Contracting		015	3.50%	
Hotel/Motel		025	5.50%	
Manufactured Buildings		117	3.50%	
Contracts (pre Dec. 2005)		008	2.50%	
QUEEN CREEK (F)	**QC**			**MAR/PNL**
Privilege Tax/Use Tax		000	2.25%	
Hotel/Motel (Additional Tax)(A)		003	3.00%	
Construction Contracting		005	4.25%	
Construction Contracts (pre Oct. 2007)		006	4.00%	
Contracts (pre Oct. 2007)		007	2.00%	
Construction Contracts (pre Sep. 5, 2005)		008	2.00%	
Contracts (pre March 2003)		009	1.00%	
QUEEN CREEK SPECIAL DISTRICT	**QD**			**MAR/PNL**
Privilege Tax		000	2.50%	
Call 480-358-3000 *to find out if this rate applies to your business activities in Queen Creek.*				
SAFFORD (F)	**SF**			**GRA**
Privilege Tax		000	2.50%	
Use Tax		002	2.50%	
Hotel/Motel (Additional Tax)(A)		003	5.00%	
Retail Tax for entire single item over $5,000		004	1.00%	
Use Tax for entire single item over $5,000		006	1.00%	
Construction Contracting		015	2.50%	
Contracts (pre Dec. 2006)		008	2.50%	
Contracts (pre Nov. 2005)		009	2.00%	
SAHUARITA	**SA**			**PMA**
Privilege Tax		000	2.00%	
Construction Contracting		002	4.00%	
Hotel/Motel (Additional Tax)(A)		003	2.00%	
Construction Contracts (pre July 2005)		008	3.00%	
Privilege Tax Contracts (pre Sept. 2000)		009	1.00%	

(F) These cities tax food sales — **(A) "Additional Tax" means *in addition to* Privilege Tax** — **(B) "Additional Tax" means *in addition* to Hotel/Motel** — **(C) "Additional Tax" means *in addition* to Commercial Lease**

TABLE 2 PROGRAM CITIES

CITY / TOWN NAME	REGION CODE	BUSINESS CLASS	TAX RATE	COUNTY
ST. JOHNS (F)	**SJ**			**APA**
Privilege Tax		000	3.00%	
Privilege Tax Contracts (pre Nov. 2011)		007	2.00%	
Hotel/Motel (Additional Tax)(A)		025	3.00%	
Hotel/Motel (Additional Tax)(A) (pre Sep. 2011)		003	1.00%	
Rental of Real Property		013	2.00%	
Use Tax		002	3.00%	
Use Tax Contracts (pre Nov. 2011)		008	2.00%	
SAN LUIS (F)	**SU**			**YMA**
Privilege Tax		000	4.00%	
Use Tax		002	4.00%	
Contracts (pre June 2008)		008	3.50%	
Contracts (pre Oct. 2004)		009	2.50%	
SHOW LOW (F)	**SL**			**NAV**
Privilege Tax		000	2.00%	
SIERRA VISTA (F)	**SR**			**COH**
Privilege Tax		000	1.75%	
Use Tax		002	1.75%	
Restaurant/Bar		003	2.60%	
Hotel/Motel		004	5.50%	
Utilities/Telecommunications		008	2.00%	
Jet Fuel		009	$0.02/gal	
Rental of Real Property		013	1.00%	
Construction Contracting		015	2.45%	
Contracts (pre Sept. 2006)		006	1.50%	
SNOWFLAKE (F)	**SN**			**NAV**
Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)(A)		001	4.00%	
Restaurant/Bar		003	3.00%	
SOUTH TUCSON (F)	**ST**			**PMA**
Privilege Tax		000	2.50%	
Restaurant/Bar		009	3.50%	
SPRINGERVILLE (F)	**SV**			**APA**
Privilege Tax		000	3.00%	
Hotel/Motel (Additional Tax)(A)		001	2.00%	
For single item, Retail Tax on portion over $1,000		004	2.00%	
STAR VALLEY (F)	**SY**			**GLA**
Privilege Tax		000	2.00%	
Metalliferous Mining		005	0.10%	
Residential Rental		013	2.00%	
SUPERIOR	**SI**			**PNL**
Privilege Tax		000	4.00%	
Metalliferous Mining		005	0.10%	
Privilege Tax Contracts (pre Dec 2013)		008	2.00%	
Rental of Real Property		013	2.00%	
For single item, Retail Tax on portion over $500		004	1.00%	
SURPRISE	**SP**			**MAR**
Privilege Tax		000	2.20%	
Hotel/Motel (Additional Tax)(A)		001	2.52%	
Use Tax		002	2.20%	
Restaurant/Bar		003	3.20%	
Construction Contracting		005	3.70%	
Construction Contracts (pre July 2005)		008	2.20%	
Construction Contracts (pre April 2004)		009	2.00%	
TAYLOR (F)	**TL**			**NAV**
Privilege Tax		000	2.00%	
Hotel/Motel (Additional Tax)(A)		003	2.00%	
THATCHER (F)	**TC**			**GRA**
Privilege Tax		000	2.50%	
Use Tax		002	2.50%	
Hotel/Motel (Additional Tax)(A)		003	3.00%	
Retail Tax for entire single item over $5,000		004	1.00%	
Privilege Tax Contracts (pre Jul. 2011)		008	2.00%	
Contracts (pre Dec. 2006)		009	2.00%	
Rental of Real Property		013	2.00%	
Construction Contracting		015	3.50%	
TOLLESON (F)	**TN**			**MAR**
Privilege Tax		000	2.50%	
Hotel/Motel (Additional Tax)(A)		001	2.00%	
For single item, Retail Tax on portion over $5,000		004	2.00%	
Contracts (pre Oct. 2007)		009	2.00%	
TOMBSTONE	**TS**			**COH**
Privilege Tax		000	3.50%	
Hotel/Motel (Additional Tax)(A)		001	4.00%	
Metalliferous Mining		005	0.10%	
Rental of Real Property		013	2.50%	
TUSAYAN	**TY**			**COC**
Privilege Tax		000	2.00%	
Restaurant and Bar		011	4.00%	
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	$.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. ◆◆◆

(F) These cities tax food sales — **(A) "Additional Tax" means *in addition to* Privilege Tax** — **(B) "Additional Tax" means *in addition* to Hotel/Motel** — **(C) "Additional Tax" means *in addition* to Commercial Lease**

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