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.

***** Sedona became a Program City as of 1/1/2016 *****

TABLE 1		TAX RATES FOR SALES IN THESE COUNTIES													
Business Code	TAXABLE ACTIVITIES [a]	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN) Navajo (NAV)	Accounting Credit Rate (STATE TAX ONLY)
002	Mining–Nonmetal	3.437%	4.05%	3.75%	3.75%	4.375%	3.562%	3.281%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0312%
004	Utilities	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
005	Communications [k]	6.10%	6.90%	6.60%	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%	6.90%	6.60%	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%	6.90%	6.60%	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%	6.90%	6.60%	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%	6.90%	6.60%	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%	6.90%	6.60%	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%	6.90%	6.60%	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%	6.90%	6.60%	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	0.3%	0.5%	0	0	0.5%	0	0.5%	0.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	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%	6.90%	6.60%	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%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
315	MRRA Amount [l]	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A
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%	2.50%	.025%
023	Recreational Vehicle Surcharge [f]	0	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging [b]	6.05%	6.90%	6.60%	6.55%	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%	5.90%	5.60%	6.10%	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%	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%	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%	1.10%	N/A
041	Municipal Water [c]	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A
049	Jet Fuel Tax [d]	3.355¢	3.965¢	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¢	3.05¢	N/A
053/055	Rental Car Surcharge [e, h]	0	0	0	0	0	$2.50	0	$3.50	0	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%	5.60%	N/A
153	Rental Car Surcharge–Stadium [h]	0	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¢	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%	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. Business code 041 should only be reported in region code SWD.
d) Rate is cents per gallon up to 10 million gallons.
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 Communications retailers.
k) Telecom Service Providers may be required to report under Business Codes 033 & 911 in addition to Business Code 005.
l) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.

TABLE 2 — PROGRAM CITIES

All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
BENSON	**BS**			**COH**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales (Single Item over $5,000)		717	1.00	
Retail Sales Food for Home Consumption		062	3.50	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	3.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
BISBEE	**BB**			**COH**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Feed at Wholesale		116	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax)[B]		144	3.50	
Residential Rental, Leasing, & Licensing for Use		045	3.50	
Commercial Rental, Leasing, & Licensing for Use		213	3.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consumption		062	3.50	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	3.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
BUCKEYE	**BE**			**MAR**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item over $1,999.99)		307	1.10	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	4.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
BULLHEAD CITY	**BH**			**MOH**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Jet Fuel Sales (cents per gallon)		049	0.03¢	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Jet Fuel Use Tax (cents per gallon)		051	0.03¢	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
CAMP VERDE	**CE**			**YAV**
Advertising		018	3.65	
Amusements		012	3.65	
Contracting – Prime		015	3.65	
Contracting – Speculative Builders		016	3.65	
Contracting – Owner Builder		037	3.65	
Job Printing		010	3.65	
Manufactured Buildings		027	3.65	
Timbering and Other Extraction		020	3.65	
Severance – Metal Mining		019	0.10	
Publication		009	3.65	
Hotels		044	3.65	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.65	
Restaurant and Bars		011	3.65	
Retail Sales		017	3.65	
Retail Sales (Single Item Portion over $5,000)		357	1.00	
MRRA Amount [D]		315	3.65	
Communications		005	3.65	
Transporting		006	3.65	
Utilities		004	3.65	
Use Tax Purchases		029	3.65	
Use Tax From Inventory		030	3.65	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
CAREFREE	**CA**			**MAR**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 2 — PROGRAM CITIES

All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
CASA GRANDE	**CG**			**PNL**
Advertising		018	1.80	
Amusements		012	1.80	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	1.80	
Manufactured Buildings		027	1.80	
Timbering and Other Extraction		020	1.80	
Severance – Metal Mining		019	0.10	
Publication		009	1.80	
Hotels		044	1.80	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	1.80	
Commercial Rental, Leasing, & Licensing for Use		213	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	1.80	
Restaurant and Bars		011	1.80	
Retail Sales		017	2.00	
Retail Sales (Single Item Portion over $5,000)		357	1.50	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	1.80	
Utilities		004	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
CAVE CREEK	**CK**			**MAR**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	5.00	
Contracting – Speculative Builders		016	5.00	
Contracting – Owner Builder		037	5.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
CHINO VALLEY	**CV**			**YAV**
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Jet Fuel Sales (cents per gallon)		049	.015/gal	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Jet Fuel Use Tax (cents per gallon)		051	.015¢	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
CLARKDALE	**CD**			**YAV**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
CLIFTON	**CF**			**GRN**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion over $9,999)		377	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
COLORADO CITY	**CC**			**MOH**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 2 — PROGRAM CITIES

All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
COOLIDGE	**CL**			**PNL**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single item over $10,000)		917	1.50	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single item over $10,000)		929	1.50	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
COTTONWOOD	**CW**			**YAV**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	1.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
DEWEY-HUMBOLDT	**DH**			**YAV**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
DUNCAN	**DC**			**GRN**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
EAGAR	**EG**			**APA**
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item over $1,000)		157	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single item over $1,000)		159	2.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
EL MIRAGE	**EM**			**MAR**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 2 — PROGRAM CITIES

All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
ELOY	**EL**			**PNL**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.50	
Contracting – Speculative Builders		016	4.50	
Contracting – Owner Builder		037	4.50	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	4.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	6.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion over $6,000)		337	1.50	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single item portion over $6,000)		339	1.50	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
FLORENCE	**FL**			**PNL**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
FOUNTAIN HILLS	**FH**			**MAR**
Advertising		018	2.60	
Amusements		012	2.60	
Contracting – Prime		015	2.60	
Contracting – Speculative Builders		016	2.60	
Contracting – Owner Builder		037	2.60	
Job Printing		010	2.60	
Manufactured Buildings		027	2.60	
Timbering and Other Extraction		020	2.60	
Severance – Metal Mining		019	0.10	
Publication		009	2.60	
Hotels		044	2.60	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	1.60	
Commercial Rental, Leasing, & Licensing for Use		213	1.60	
Commercial Lease (Additional Tax) [C]		313	1.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.60	
Restaurant and Bars		011	2.60	
Retail Sales		017	2.60	
Retail Sales Food for Home Consumption		062	2.60	
MRRA Amount [D]		315	2.60	
Communications		005	2.60	
Transporting		006	2.60	
Utilities		004	2.60	
Use Tax Purchases		029	2.60	
Use Tax From Inventory		030	2.60	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
FREDONIA	**FD**			**COC**
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Residential Rental, Leasing, & Licensing for Use		045	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Use Tax Purchases		029	4.00	
Use Tax From Inventory		030	4.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
GILA BEND	**GI**			**MAR**
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Jet Fuel Sales (cents per gallon)		049	0.03¢	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.50	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	1.50	
Use Tax From Inventory		030	1.50	
Jet Fuel Use Tax (cents per Gallon)		051	0.03¢	
Use Tax Purchases (Gross Receipts > $500,000)		439	.30	
Use Tax From Inv (Gross Receipts > $500,000)		440	.30	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
GILBERT	**GB**			**MAR**
Advertising		018	1.50	
Amusements		012	1.50	
Contracting – Prime		015	1.50	
Contracting – Speculative Builders		016	1.50	
Contracting – Owner Builder		037	1.50	
Job Printing		010	1.50	
Manufactured Buildings		027	1.50	
Publication		009	1.50	
Hotels		044	1.50	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	1.50	
Commercial Rental, Leasing, & Licensing for Use		213	1.50	
Rental, Leasing, & Licensing for Use of TPP		214	1.50	
Restaurant and Bars		011	1.50	
Retail Sales		017	1.50	
Retail Sales Food for Home Consumption		062	1.50	
MRRA Amount [D]		315	1.50	
Communications		005	1.50	
Transporting		006	1.50	
Utilities		004	1.50	

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 2 — PROGRAM CITIES

All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
GLOBE	**GL**			**GLA**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

NOTE: Retail Tax on portion of single item over $15,000 is taxed at zero.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
GOODYEAR	**GY**			**MAR**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	2.50	
Jet Fuel Sales (cents per gallon)		049	0.03¢	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax)[B]		144	2.50	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	4.00	
Retail Sales		017	2.50	
Retail Sales (Single item over $5,000)		717	1.20	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Jet Fuel Use Tax (cents per gallon)		051	0.03¢	
Use Tax Purchases		029	2.50	
Use Tax Purchases (Single item over $5,000)		729	1.20	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
GUADALUPE	**GU**			**MAR**
Advertising		018	4.00	
Amusements		012	5.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Hotel/Motel (Additional Tax)[B]		144	6.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	5.00	
Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	

NOTE: Hotel/Motel (Additional Tax) is not a new tax. It was collected by the City. As of 4/1/2015 it is collected by the Department of Revenue

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
HAYDEN	**HY**			**GLA**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	0.10	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
HOLBROOK	**HB**			**NAV**
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
HUACHUCA CITY	**HC**			**COH**
Advertising		018	1.50	
Amusements		012	1.50	
Contracting – Prime		015	1.50	
Contracting – Speculative Builders		016	1.50	
Contracting – Owner Builder		037	1.50	
Feed at Wholesale		116	1.50	
Job Printing		010	1.50	
Manufactured Buildings		027	1.50	
Timbering and Other Extraction		020	1.50	
Severance – Metal Mining		019	0.10	
Publication		009	1.50	
Hotels		044	1.50	
Residential Rental, Leasing, & Licensing for Use		045	1.50	
Commercial Rental, Leasing, & Licensing for Use		213	1.50	
Rental Occupancy		040	1.50	
Rental, Leasing, & Licensing for Use of TPP		214	1.50	
Restaurant and Bars		011	1.50	
Retail Sales		017	1.50	
MRRA Amount [D]		315	1.50	
Communications		005	1.50	
Transporting		006	1.50	
Utilities		004	1.50	

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 2 — PROGRAM CITIES

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CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
JEROME	**JO**			**YAV**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	4.50	
Retail Sales		017	3.50	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	3.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
KEARNY	**KN**			**PNL**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
KINGMAN	**KM**			**MOH**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Restaurant and Bars (Additional Tax) [A]		111	1.00	
Retail Sales		017	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	**LH**			**MOH**
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Jet Fuel Sales (cents per gallon)		049	0.03¢	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental Occupancy		040	2.00	
Restaurant and Bars		011	2.00	
Restaurant and Bars (Additional Tax) [A]		111	1.00	
Retail Sales		017	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Jet Fuel Use Tax (cents per gallon)		051	0.03¢	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
LITCHFIELD PARK	**LP**			**MAR**
Advertising		018	2.80	
Amusements		012	2.80	
Contracting – Prime		015	4.80	
Contracting – Speculative Builders		016	4.80	
Contracting – Owner Builder		037	4.80	
Job Printing		010	2.80	
Manufactured Buildings		027	2.80	
Timbering and Other Extraction		020	2.80	
Severance – Metal Mining		019	0.10	
Publication		009	2.80	
Hotels		044	2.80	
Hotel/Motel (Additional Tax)[B]		144	1.00	
Residential Rental, Leasing, & Licensing for Use		045	2.80	
Commercial Rental, Leasing, & Licensing for Use		213	2.80	
Rental, Leasing, & Licensing for Use of TPP		214	2.80	
Restaurant and Bars		011	2.80	
Retail Sales		017	2.80	
Retail Sales Food for Home Consumption		062	2.80	
MRRA Amount [D]		315	2.80	
Communications		005	2.80	
Transporting		006	2.80	
Utilities		004	2.80	
Use Tax Purchases		029	2.80	
Use Tax From Inventory		030	2.80	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
MAMMOTH	**MH**			**PNL**
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 2 — PROGRAM CITIES

All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
MARANA	**MA**			**PMA/PLN**
Amusements		012	2.50	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax)[B]		144	6.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental Occupancy		040	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales (Single Item Portion over $5,000)		357	2.00	
MRRA Amount [D]		315	2.50	
Communications		005	4.50	
Transporting		006	2.50	
Utilities		004	4.50	
Use Tax Purchases		029	2.50	
Use Tax Purch (Single Item Portion over $5,000)		359	2.00	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
MARICOPA	**MP**			**PNL**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
MIAMI	**MM**			**GLA**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
ORO VALLEY	**OR**			**PMA**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) [B]		144	6.00	
Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
MRRA Amount [D]		315	2.50	
Transporting		006	2.50	
Utilities		004	4.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PAGE	**PG**			**COC**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) [B]		144	4.263	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion over $3,000)		387	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purch (Single Item Portion over $3,000)		389	2.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PARADISE VALLEY	**PV**			**MAR**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) [B]		144	3.40	
Residential Rental, Leasing, & Licensing for Use		045	1.65	
Commercial Rental, Leasing, & Licensing for Use		213	1.65	
Commercial Lease (Additional Tax) [C]		313	0.85	
Rental Occupancy		040	1.65	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 2 — PROGRAM CITIES

All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PARKER	**PK**			**LAP**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) [B]		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	2.00	
Retail Sales (Single Item Portion over $2,500)		467	1.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PATAGONIA	**PA**			**STC**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) [B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PAYSON	**PS**			**GLA**
Advertising		018	2.12	
Amusements		012	2.12	
Contracting – Prime		015	2.12	
Contracting – Speculative Builders		016	2.12	
Contracting – Owner Builder		037	2.12	
Job Printing		010	2.12	
Manufactured Buildings		027	2.12	
Timbering and Other Extraction		020	2.12	
Severance – Metal Mining		019	0.10	
Publication		009	2.12	
Hotels		044	2.12	
Hotel/Motel (Additional Tax) [B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.12	
Rental Occupancy		040	2.12	
Rental, Leasing, & Licensing for Use of TPP		214	2.12	
Restaurant and Bars		011	2.12	
Retail Sales		017	2.12	
Retail Sales Food for Home Consumption		062	2.12	
MRRA Amount [D]		315	2.12	
Communications		005	2.12	
Transporting		006	2.12	
Utilities		004	2.12	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PIMA	**PM**			**GRA**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PINETOP-LAKESIDE	**PP**			**NAV**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) [B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Restaurant and Bars (Additional Tax) [A]		111	2.00	
Retail Sales		017	2.50	
Retail Sales (Single Item Portion over $5,000)		357	1.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT VALLEY	**PL**			**YAV**
Advertising		018	2.83	
Amusements		012	2.83	
Contracting – Prime		015	2.83	
Contracting – Speculative Builders		016	2.83	
Contracting – Owner Builder		037	2.83	
Job Printing		010	2.83	
Manufactured Buildings		027	2.83	
Timbering and Other Extraction		020	2.83	
Severance – Metal Mining		019	0.10	
Publication		009	2.83	
Hotels		044	2.83	
Hotel/Motel (Additional Tax) [B]		144	2.83	
Rental, Leasing, & Licensing for Use of TPP		214	2.83	
Restaurant and Bars		011	2.83	
Retail Sales		017	2.83	
Retail Sales Food for Home Consumption		062	2.83	
MRRA Amount [D]		315	2.83	
Communications		005	2.83	
Transporting		006	2.83	
Utilities		004	2.83	
Wastewater Utility Services		485	2.83	
Use Tax Purchases		029	2.83	
Use Tax From Inventory		030	2.83	

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 2 — PROGRAM CITIES

All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
QUARTZSITE	**QZ**			**LAP**
Amusements		012	2.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	2.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	5.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	3.00	
Retail Sales		017	2.50	
Retail Sales (Single Item Portion over $10,000)		367	1.00	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Use Tax Purchases		029	2.50	
Use Tax Purch (Single item portion over $10,000)		369	1.00	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK	**QC**			**MAR/PNL**
Advertising		018	2.25	
Amusements		012	2.25	
Contracting – Prime		015	4.25	
Contracting – Speculative Builders		016	4.25	
Contracting – Owner Builder		037	4.25	
Job Printing		010	2.25	
Manufactured Buildings		027	2.25	
Timbering and Other Extraction		020	2.25	
Severance – Metal Mining		019	0.10	
Publication		009	2.25	
Hotels		044	2.25	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.25	
Commercial Rental, Leasing, & Licensing for Use		213	2.25	
Rental, Leasing, & Licensing for Use of TPP		214	2.25	
Restaurant and Bars		011	2.25	
Retail Sales		017	2.25	
Retail Sales Food for Home Consumption		062	2.25	
MRRA Amount [D]		315	2.25	
Communications		005	2.25	
Transporting		006	2.25	
Utilities		004	2.25	
Use Tax Purchases		029	2.25	
Use Tax From Inventory		030	2.25	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK SPECIAL DISTRICT	**QD**			**MAR**
Amusements		012	2.50	
Job Printing		010	2.50	
Publication		009	2.50	
Hotels		044	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	

Call 480-358-3000 to find out if these rates apply to your business activities in Queen Creek.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SAFFORD	**SF**			**GRA**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Feed at Wholesale		116	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax)[B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental Occupancy		040	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales (Single Item over $5,000)		717	1.00	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Use Tax Purchases		029	2.50	
Use Tax Purchases (Single Item over $5,000)		729	1.00	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SAHUARITA	**SA**			**PMA**
Amusements		012	2.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
ST JOHNS	**SJ**			**APA**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 2 PROGRAM CITIES

All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SAN LUIS	**SU**			**YMA**
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Residential Rental, Leasing, & Licensing for Use		045	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Use Tax Purchases		029	4.00	
Use Tax From Inventory		030	4.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SEDONA	**SE**			**COC/YAV**
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.50	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SHOWLOW	**SL**			**NAV**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SIERRA VISTA	**SR**			**COH**
Advertising		018	1.95	
Amusements		012	1.95	
Contracting – Prime		015	2.45	
Contracting – Speculative Builders		016	2.45	
Contracting – Owner Builder		037	2.45	
Feed at Wholesale		116	1.95	
Jet Fuel Sales (cents per gallon)		049	0.02¢	
Job Printing		010	1.95	
Manufactured Buildings		027	1.95	
Timbering and Other Extraction		020	1.95	
Severance – Metal Mining		019	0.10	
Publication		009	1.95	
Extended Stay		244	5.50	
Residential Rental, Leasing, & Licensing for Use		045	1.00	
Commercial Rental, Leasing, & Licensing for Use		213	1.00	
Rental, Leasing, & Licensing for Use of TPP		214	1.95	
Restaurant and Bars		011	2.60	
Retail Sales		017	1.95	
Retail Sales Food for Home Consumption		062	1.95	
MRRA Amount [D]		315	1.95	
Communications		005	2.00	
Utilities		004	2.00	
Jet Fuel Use Tax (cents per gallon)		051	0.02¢	
Use Tax Purchases		029	1.95	
Use Tax From Inventory		030	1.95	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SNOWFLAKE	**SN**			**NAV**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SOMERTON	**SO**			**YMA**
Advertising		018	3.30	
Amusements		012	3.30	
Contracting – Prime		015	3.30	
Contracting – Speculative Builders		016	3.30	
Contracting – Owner Builder		037	3.30	
Job Printing		010	3.30	
Manufactured Buildings		027	3.30	
Timbering and Other Extraction		020	3.30	
Severance – Metal Mining		019	0.10	
Publication		009	3.30	
Hotels		044	3.30	
Residential Rental, Leasing, & Licensing for Use		045	3.30	
Commercial Rental, Leasing, & Licensing for Use		213	3.30	
Rental, Leasing, & Licensing for Use of TPP		214	3.30	
Restaurant and Bars		011	3.30	
Retail Sales		017	3.30	
Retail Sales Food for Home Consumption		062	3.30	
MRRA Amount [D]		315	3.30	
Communications		005	3.30	
Transporting		006	3.30	
Utilities		004	3.30	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 2 — PROGRAM CITIES

All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SOUTH TUCSON	**ST**			**PMA**
Advertising		018	4.50	
Amusements		012	4.50	
Contracting – Prime		015	4.50	
Contracting – Speculative Builders		016	4.50	
Contracting – Owner Builder		037	4.50	
Job Printing		010	4.50	
Manufactured Buildings		027	4.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	4.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax)[B]		144	1.50	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	4.50	
Restaurant and Bars		011	5.50	
Retail Sales		017	4.50	
Retail Sales Food for Home Consumption		062	1.50	
MRRA Amount [D]		315	4.50	
Communications		005	4.50	
Transporting		006	4.50	
Utilities		004	4.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SPRINGERVILLE	**SV**			**APA**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion over $1,000)		397	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
STAR VALLEY	**SY**			**GLA**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SUPERIOR	**SI**			**PNL**
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales (Single Item Portion over $500)		407	1.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SURPRISE	**SP**			**MAR**
Advertising		018	2.20	
Amusements		012	2.20	
Contracting – Prime		015	3.70	
Contracting – Speculative Builders		016	3.70	
Contracting – Owner Builder		037	3.70	
Feed at Wholesale		116	2.20	
Job Printing		010	2.20	
Manufactured Buildings		027	2.20	
Timbering and Other Extraction		020	2.20	
Severance – Metal Mining		019	0.10	
Publication		009	2.20	
Hotels		044	2.20	
Hotel/Motel (Additional Tax)[B]		144	4.52	
Residential Rental, Leasing, & Licensing for Use		045	2.20	
Commercial Rental, Leasing, & Licensing for Use		213	2.20	
Rental Occupancy		040	2.20	
Rental, Leasing, & Licensing for Use of TPP		214	2.20	
Restaurant and Bars		011	3.20	
Retail Sales		017	2.20	
MRRA Amount [D]		315	2.20	
Communications		005	2.20	
Transporting		006	2.20	
Utilities		004	2.20	
Use Tax Purchases		029	2.20	
Use Tax From Inventory		030	2.20	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TAYLOR	**TL**			**NAV**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Transporting		006	2.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 2 — PROGRAM CITIES

All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
THATCHER	**TC**			**GRA**
Amusements		012	2.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales (Single Item over $5,000)		717	1.00	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TOLLESON	**TN**			**MAR**
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales (Single Item Portion over $5,000)		357	2.00	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TOMBSTONE	**TS**			**COH**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TUSAYAN	**TY**			**COC**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WELLTON	**WT**			**YMA**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax)[B]		144	2.50	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WICKENBURG	**WB**			**MAR/YAV**
Advertising		018	2.20	
Amusements		012	2.20	
Contracting – Prime		015	2.20	
Contracting – Speculative Builders		016	2.20	
Contracting – Owner Builder		037	2.20	
Feed at Wholesale		116	2.20	
Job Printing		010	2.20	
Manufactured Buildings		027	2.20	
Timbering and Other Extraction		020	2.20	
Severance – Metal Mining		019	0.10	
Publication		009	2.20	
Hotels		044	2.20	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	1.70	
Commercial Rental, Leasing, & Licensing for Use		213	1.70	
Rental Occupancy		040	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	2.20	
Restaurant and Bars		011	2.20	
Retail Sales		017	2.20	
Retail Sales (Single Item over $5,000)		717	1.69	
Retail Sales Food for Home Consumption		062	2.20	
MRRA Amount [D]		315	2.20	
Communications		005	3.00	
Transporting		006	2.20	
Utilities		004	2.20	

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 2 — PROGRAM CITIES

All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLCOX	**WC**			**COH**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	7.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item over $1,250)		417	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS	**WL**			**COC**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	4.50	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	4.50	
Retail Sales		017	3.50	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	3.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WINKELMAN	**WM**			**GLA/PNL**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Residential Rental, Leasing, & Licensing for Use		045	3.50	
Commercial Rental, Leasing, & Licensing for Use		213	3.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consumption		062	3.50	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WINSLOW	**WS**			**NAV**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Jet Fuel Sales (cents per gallon)		049	0.03¢	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Restaurant and Bars (Additional Tax) [A]		111	2.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
YOUNGTOWN	**YT**			**MAR**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
YUMA	**YM**			**YMA**
Advertising		018	1.70	
Amusements		012	1.70	
Contracting – Prime		015	1.70	
Contracting – Speculative Builders		016	1.70	
Contracting – Owner Builder		037	1.70	
Job Printing		010	1.70	
Manufactured Buildings		027	1.70	
Timbering and Other Extraction		020	1.70	
Severance – Metal Mining		019	0.10	
Publication		009	1.70	
Hotels		044	1.70	
Hotel/Motel (Additional Tax)		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	1.70	
Commercial Rental, Leasing, & Licensing for Use		213	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	1.70	
Restaurant and Bars		011	1.70	
Restaurant & Bars (Additional Tax)		111	2.00	
Retail Sales		017	1.70	
Retail Sales Food for Home Consumption		062	1.70	
MRRA Amount [D]		315	1.70	
Communications		005	1.70	
Transporting		006	1.70	
Utilities		004	1.70	

NOTE: Retail Tax on portion of single item over $35,000 is taxed at zero.
NOTE: Hotel/Motel (Additional Tax) and Restaurant & Bars (Additional Tax) are not new taxes. They were collected by the City. As of 5/1/2015 they are collected by the Department of Revenue

◆◆◆ *See page 15 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. ◆◆◆

(A) "Additional Tax" means in addition to Restaurant Tax.	**(D) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) "Additional Tax" means in addition to Hotel.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**TPP = Tangible Personal Property.**

TABLE 3 NON-PROGRAM CITIES INFORMATION

Apache Junction	(480) 982-8002
Avondale	(623) 333-2000
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
Tempe	(480) 350-2955
Tucson	(520) 791-4566

Sedona became a Program City as of 1/1/2016

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