

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 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) | |
| 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 | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|-------------|---------------|----------|------------|--|-------------|---------------|----------|------------|--|-------------|---------------|----------|------------|
| BENSON | BS | | | COH | BISBEE | BB | | | COH | BUCKEYE | BE | | | MAR |
| Advertising | | 018 | 3.50 | | Advertising | | 018 | 3.50 | | Advertising | | 018 | 3.00 | |
| Amusements | | 012 | 3.50 | | Amusements | | 012 | 3.50 | | Amusements | | 012 | 3.00 | |
| Contracting – Prime | | 015 | 4.00 | | Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 3.00 | |
| Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 3.00 | |
| Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 3.00 | |
| Job Printing | | 010 | 3.50 | | Feed at Wholesale | | 116 | 3.50 | | Feed at Wholesale | | 116 | 3.00 | |
| Manufactured Buildings | | 027 | 3.50 | | Job Printing | | 010 | 3.50 | | Job Printing | | 010 | 3.00 | |
| Timbering and Other Extraction | | 020 | 3.50 | | Manufactured Buildings | | 027 | 3.50 | | Manufactured Buildings | | 027 | 3.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 3.50 | | Timbering and Other Extraction | | 020 | 3.00 | |
| Publication | | 009 | 3.50 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Hotels | | 044 | 3.50 | | Publication | | 009 | 3.50 | | Publication | | 009 | 3.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotels | | 044 | 3.50 | | Hotels | | 044 | 3.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.50 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | |
| Restaurant and Bars | | 011 | 3.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.50 | | Rental Occupancy | | 040 | 2.00 | |
| Retail Sales | | 017 | 3.50 | | Restaurant and Bars | | 011 | 3.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | |
| Retail Sales (Single Item over \$5,000) | | 717 | 1.00 | | Retail Sales | | 017 | 3.50 | | Restaurant and Bars | | 011 | 3.00 | |
| Retail Sales Food for Home Consumption | | 062 | 3.50 | | Retail Sales Food for Home Consumption | | 062 | 3.50 | | Retail Sales | | 017 | 3.00 | |
| MRRA Amount ^D | | 315 | 3.50 | | MRRA Amount ^D | | 315 | 3.50 | | Retail Sales (Single Item over \$1,999.99) | | 307 | 1.10 | |
| Communications | | 005 | 3.50 | | Communications | | 005 | 3.50 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | |
| Transporting | | 006 | 3.50 | | Transporting | | 006 | 3.50 | | MRRA Amount ^D | | 315 | 3.00 | |
| Utilities | | 004 | 3.50 | | Utilities | | 004 | 3.50 | | Communications | | 005 | 4.00 | |
| | | | | | | | | | | Transporting | | 006 | 3.00 | |
| | | | | | | | | | | Utilities | | 004 | 3.00 | |
| | | | | | | | | | | | | | | |
| CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY |
| BULLHEAD CITY | BH | | | MOH | CAMP VERDE | CE | | | YAV | CAREFREE | CA | | | MAR |
| Advertising | | 018 | 2.00 | | Advertising | | 018 | 3.65 | | Advertising | | 018 | 3.00 | |
| Amusements | | 012 | 2.00 | | Amusements | | 012 | 3.65 | | Amusements | | 012 | 3.00 | |
| Contracting – Prime | | 015 | 2.00 | | Contracting – Prime | | 015 | 3.65 | | Contracting – Prime | | 015 | 4.00 | |
| Contracting – Speculative Builders | | 016 | 2.00 | | Contracting – Speculative Builders | | 016 | 3.65 | | Contracting – Speculative Builders | | 016 | 4.00 | |
| Contracting – Owner Builder | | 037 | 2.00 | | Contracting – Owner Builder | | 037 | 3.65 | | Contracting – Owner Builder | | 037 | 4.00 | |
| Job Printing | | 010 | 2.00 | | Job Printing | | 010 | 3.65 | | Job Printing | | 010 | 3.00 | |
| Jet Fuel Sales (cents per gallon) | | 049 | 0.03¢ | | Manufactured Buildings | | 027 | 3.65 | | Manufactured Buildings | | 027 | 3.00 | |
| Manufactured Buildings | | 027 | 2.00 | | Timbering and Other Extraction | | 020 | 3.65 | | Timbering and Other Extraction | | 020 | 3.00 | |
| Timbering and Other Extraction | | 020 | 2.00 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 3.65 | | Publication | | 009 | 3.00 | |
| Publication | | 009 | 2.00 | | Hotels | | 044 | 3.65 | | Hotels | | 044 | 3.00 | |
| Hotels | | 044 | 2.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.65 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | |
| Restaurant and Bars | | 011 | 2.00 | | Restaurant and Bars | | 011 | 3.65 | | Restaurant and Bars | | 011 | 3.00 | |
| Retail Sales | | 017 | 2.00 | | Retail Sales | | 017 | 3.65 | | Retail Sales | | 017 | 3.00 | |
| MRRA Amount ^D | | 315 | 2.00 | | Retail Sales (Single Item Portion over \$5,000) | | 357 | 1.00 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | |
| Communications | | 005 | 2.00 | | MRRA Amount ^D | | 315 | 3.65 | | MRRA Amount ^D | | 315 | 3.00 | |
| Transporting | | 006 | 2.00 | | Communications | | 005 | 3.65 | | Communications | | 005 | 3.00 | |
| Utilities | | 004 | 2.00 | | Transporting | | 006 | 3.65 | | Transporting | | 006 | 3.00 | |
| Jet Fuel Use Tax (cents per gallon) | | 051 | 0.03¢ | | Utilities | | 004 | 3.65 | | Utilities | | 004 | 3.00 | |
| Use Tax Purchases | | 029 | 2.00 | | Use Tax Purchases | | 029 | 3.65 | | Use Tax Purchases | | 029 | 3.00 | |
| Use Tax From Inventory | | 030 | 2.00 | | Use Tax From Inventory | | 030 | 3.65 | | 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¢ | |
| 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 | 3.00 | |
| Amusements | | 012 | 7.00 | |
| 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 | 7.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 7.00 | |
| 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 | 7.00 | |
| Retail Sales | | 017 | 3.00 | |
| MRRA Amount ^D | | 315 | 3.00 | |
| Communications | | 005 | 7.00 | |
| 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 | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|-------------|---------------|----------|------------|--|-------------|---------------|----------|------------|--|-------------|---------------|----------|------------|
| COOLIDGE | CL | | | PNL | COTTONWOOD | CW | | | YAV | DEWEY-HUMBOLDT | DH | | | YAV |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 3.00 | | Advertising | | 018 | 2.00 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 3.00 | | Amusements | | 012 | 2.00 | |
| Contracting – Prime | | 015 | 4.00 | | Contracting – Prime | | 015 | 4.00 | | Contracting – Prime | | 015 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Speculative Builders | | 016 | 2.00 | |
| Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Owner Builder | | 037 | 2.00 | |
| Feed at Wholesale | | 116 | 3.00 | | Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 2.00 | |
| Job Printing | | 010 | 3.00 | | Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 2.00 | |
| Manufactured Buildings | | 027 | 3.00 | | Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 2.00 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 3.00 | | Publication | | 009 | 2.00 | |
| Publication | | 009 | 3.00 | | Hotels | | 044 | 3.00 | | Hotels | | 044 | 2.00 | |
| Hotels | | 044 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Rental Occupancy | | 040 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | |
| Rental Occupancy | | 040 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Restaurant and Bars | | 011 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Retail Sales | | 011 | 3.00 | | Retail Sales | | 017 | 2.00 | |
| Restaurant and Bars | | 011 | 3.00 | | Retail Sales | | 017 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | |
| Retail Sales | | 017 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | | MRRA Amount ^D | | 315 | 2.00 | |
| Retail Sales (Single item over \$10,000) | | 917 | 1.50 | | MRRA Amount ^D | | 315 | 3.00 | | Communications | | 005 | 2.00 | |
| Retail Sales Food for Home Consumption | | 062 | 3.00 | | Communications | | 005 | 3.00 | | Transporting | | 006 | 2.00 | |
| MRRA Amount ^D | | 315 | 3.00 | | Transporting | | 006 | 3.00 | | Utilities | | 004 | 2.00 | |
| Communications | | 005 | 3.00 | | Utilities | | 004 | 1.00 | | Use Tax Purchases | | 029 | 2.00 | |
| Transporting | | 006 | 3.00 | | | | | | | Use Tax From Inventory | | 030 | 2.00 | |
| 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 | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY |
| DUNCAN | DC | | | GRN | EAGAR | EG | | | APA | EL MIRAGE | EM | | | MAR |
| Advertising | | 018 | 2.00 | | Amusements | | 012 | 3.00 | | Advertising | | 018 | 3.00 | |
| Amusements | | 012 | 2.00 | | Contracting – Prime | | 015 | 3.00 | | Amusements | | 012 | 3.00 | |
| Contracting – Prime | | 015 | 2.00 | | Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Prime | | 015 | 3.00 | |
| Contracting – Speculative Builders | | 016 | 2.00 | | Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Speculative Builders | | 016 | 3.00 | |
| Contracting – Owner Builder | | 037 | 2.00 | | Job Printing | | 010 | 3.00 | | Contracting – Owner Builder | | 037 | 3.00 | |
| Job Printing | | 010 | 2.00 | | Manufactured Buildings | | 027 | 3.00 | | Job Printing | | 010 | 3.00 | |
| Manufactured Buildings | | 027 | 2.00 | | Timbering and Other Extraction | | 020 | 3.00 | | Manufactured Buildings | | 027 | 3.00 | |
| Timbering and Other Extraction | | 020 | 2.00 | | Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 3.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 3.00 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 2.00 | | Hotels | | 044 | 3.00 | | Publication | | 009 | 3.00 | |
| Hotels | | 044 | 2.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotels | | 044 | 3.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 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 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Rental Occupancy | | 040 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | |
| Restaurant and Bars | | 011 | 2.00 | | Retail Sales | | 011 | 3.00 | | Retail Sales | | 017 | 3.00 | |
| Retail Sales | | 017 | 2.00 | | Retail Sales (Single Item over \$1,000) | | 157 | 2.00 | | Restaurant and Bars | | 011 | 3.00 | |
| Retail Sales Food for Home Consumption | | 062 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | | Retail Sales | | 017 | 3.00 | |
| MRRA Amount ^D | | 315 | 2.00 | | MRRA Amount ^D | | 315 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | |
| Communications | | 005 | 2.00 | | Communications | | 005 | 3.00 | | MRRA Amount ^D | | 315 | 3.00 | |
| Transporting | | 006 | 2.00 | | Transporting | | 006 | 3.00 | | Communications | | 005 | 3.00 | |
| Utilities | | 004 | 2.00 | | Utilities | | 004 | 3.00 | | Transporting | | 006 | 3.00 | |
| | | | | | Use Tax Purchases | | 029 | 3.00 | | Utilities | | 004 | 3.00 | |
| | | | | | Use Tax Purchases (Single item over \$1,000) | | 159 | 2.00 | | Use Tax Purchases | | 029 | 3.00 | |
| | | | | | Use Tax From Inventory | | 030 | 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 | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|-------------|---------------|----------|------------|--|-------------|---------------|----------|------------|--|-------------|---------------|----------|------------|
| ELOY | EL | | | PNL | FLORENCE | FL | | | PNL | FOUNTAIN HILLS | FH | | | MAR |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 2.00 | | Advertising | | 018 | 2.60 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 2.00 | | Amusements | | 012 | 2.60 | |
| Contracting – Prime | | 015 | 4.50 | | Contracting – Prime | | 015 | 4.00 | | Contracting – Prime | | 015 | 2.60 | |
| Contracting – Speculative Builders | | 016 | 4.50 | | Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Speculative Builders | | 016 | 2.60 | |
| Contracting – Owner Builder | | 037 | 4.50 | | Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Owner Builder | | 037 | 2.60 | |
| Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 2.00 | | Job Printing | | 010 | 2.60 | |
| Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 2.00 | | Manufactured Buildings | | 027 | 2.60 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 2.00 | | Timbering and Other Extraction | | 020 | 2.60 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.00 | | Publication | | 009 | 2.00 | | Publication | | 009 | 2.60 | |
| Hotels | | 044 | 4.00 | | Hotels | | 044 | 2.00 | | Hotels | | 044 | 2.60 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.60 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.60 | |
| Rental Occupancy | | 040 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Commercial Lease (Additional Tax) ^C | | 313 | 1.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Restaurant and Bars | | 011 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.60 | |
| Restaurant and Bars | | 011 | 6.00 | | Retail Sales | | 017 | 2.00 | | Restaurant and Bars | | 011 | 2.60 | |
| Retail Sales | | 017 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | | Retail Sales | | 017 | 2.60 | |
| Retail Sales (Single Item Portion over \$6,000) | | 337 | 1.50 | | MRRA Amount ^D | | 315 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 2.60 | |
| Retail Sales Food for Home Consumption | | 062 | 2.00 | | Communications | | 005 | 2.00 | | MRRA Amount ^D | | 315 | 2.60 | |
| MRRA Amount ^D | | 315 | 3.00 | | Transporting | | 006 | 2.00 | | Communications | | 005 | 2.60 | |
| Communications | | 005 | 3.00 | | Utilities | | 004 | 2.00 | | Transporting | | 006 | 2.60 | |
| Transporting | | 006 | 3.00 | | Use Tax Purchases | | 029 | 2.00 | | Utilities | | 004 | 2.60 | |
| Utilities | | 004 | 3.00 | | Use Tax From Inventory | | 030 | 2.00 | | Use Tax Purchases | | 029 | 2.60 | |
| Use Tax Purchases | | 029 | 3.00 | | | | | | | Use Tax From Inventory | | 030 | 2.60 | |
| 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 | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY |
| FREDONIA | FD | | | COC | GILA BEND | GI | | | MAR | GILBERT | GB | | | MAR |
| Advertising | | 018 | 4.00 | | Amusements | | 012 | 3.50 | | Advertising | | 018 | 1.50 | |
| Amusements | | 012 | 4.00 | | Contracting – Prime | | 015 | 3.50 | | Amusements | | 012 | 1.50 | |
| Contracting – Prime | | 015 | 4.00 | | Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Prime | | 015 | 1.50 | |
| Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Speculative Builders | | 016 | 1.50 | |
| Contracting – Owner Builder | | 037 | 4.00 | | Feed at Wholesale | | 116 | 3.50 | | Contracting – Owner Builder | | 037 | 1.50 | |
| Job Printing | | 010 | 4.00 | | Job Printing | | 010 | 3.50 | | Job Printing | | 010 | 1.50 | |
| Manufactured Buildings | | 027 | 4.00 | | Manufactured Buildings | | 027 | 3.50 | | Manufactured Buildings | | 027 | 1.50 | |
| Timbering and Other Extraction | | 020 | 4.00 | | Jet Fuel Sales (cents per gallon) | | 049 | 0.03¢ | | Publication | | 009 | 1.50 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 3.50 | | Hotels | | 044 | 1.50 | |
| Publication | | 009 | 4.00 | | Severance – Metal Mining | | 019 | 0.10 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | |
| Hotels | | 044 | 4.00 | | Publication | | 009 | 3.50 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.50 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 4.00 | | Hotels | | 044 | 3.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.50 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 4.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 1.50 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 4.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Restaurant and Bars | | 011 | 1.50 | |
| Restaurant and Bars | | 011 | 4.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Retail Sales | | 017 | 1.50 | |
| Retail Sales | | 017 | 4.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.50 | | Retail Sales Food for Home Consumption | | 062 | 1.50 | |
| Retail Sales Food for Home Consumption | | 062 | 4.00 | | Restaurant and Bars | | 011 | 3.50 | | MRRA Amount ^D | | 315 | 1.50 | |
| MRRA Amount ^D | | 315 | 4.00 | | Retail Sales | | 017 | 3.50 | | Communications | | 005 | 1.50 | |
| Communications | | 005 | 4.00 | | Retail Sales Food for Home Consumption | | 062 | 3.50 | | Transporting | | 006 | 1.50 | |
| Transporting | | 006 | 4.00 | | MRRA Amount ^D | | 315 | 3.50 | | Utilities | | 004 | 1.50 | |
| Utilities | | 004 | 4.00 | | Communications | | 005 | 3.50 | | | | | | |
| Use Tax Purchases | | 029 | 4.00 | | Transporting | | 006 | 3.50 | | | | | | |
| Use Tax From Inventory | | 030 | 4.00 | | Utilities | | 004 | 3.50 | | | | | | |
| | | | | | 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 | | | | | | |

| | | |
|---|--|---|
| (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. |

| | | |
|---|--|---|
| (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 | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|-------------|---------------|----------|----------------|--|-------------|---------------|----------|------------|--|-------------|---------------|----------|------------|
| MARANA | MA | | | PMA/PNL | MARICOPA | MP | | | PNL | MIAMI | MM | | | GLA |
| Amusements | | 012 | 2.50 | | Advertising | | 018 | 2.00 | | Advertising | | 018 | 2.50 | |
| Contracting – Prime | | 015 | 4.00 | | Amusements | | 012 | 2.00 | | Amusements | | 012 | 2.50 | |
| Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 2.50 | |
| Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 2.50 | |
| Job Printing | | 010 | 2.50 | | Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 2.50 | |
| Manufactured Buildings | | 027 | 2.50 | | Job Printing | | 010 | 2.00 | | Job Printing | | 010 | 2.50 | |
| Timbering and Other Extraction | | 020 | 2.50 | | Manufactured Buildings | | 027 | 2.00 | | Manufactured Buildings | | 027 | 2.50 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 2.00 | | Timbering and Other Extraction | | 020 | 2.50 | |
| Publication | | 009 | 2.50 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Hotels | | 044 | 2.50 | | Publication | | 009 | 2.00 | | Publication | | 009 | 2.50 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 6.00 | | Hotels | | 044 | 2.00 | | Hotels | | 044 | 2.50 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.50 | |
| Rental Occupancy | | 040 | 2.50 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | | 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 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Restaurant and Bars | | 011 | 2.50 | |
| Retail Sales | | 017 | 2.50 | | Restaurant and Bars | | 011 | 2.00 | | Retail Sales | | 017 | 2.50 | |
| Retail Sales (Single Item Portion over \$5,000) | | 357 | 2.00 | | Retail Sales | | 017 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 2.50 | |
| MRRA Amount ^D | | 315 | 2.50 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | | MRRA Amount ^D | | 315 | 2.50 | |
| Communications | | 005 | 4.50 | | MRRA Amount ^D | | 315 | 2.00 | | Communications | | 005 | 2.50 | |
| Transporting | | 006 | 2.50 | | Communications | | 005 | 2.00 | | Transporting | | 006 | 2.50 | |
| Utilities | | 004 | 4.50 | | Transporting | | 006 | 2.00 | | | | | | |
| Use Tax Purchases | | 029 | 2.50 | | Utilities | | 004 | 2.00 | | | | | | |
| Use Tax Purch (Single Item Portion over \$5,000) | | 359 | 2.00 | | Use Tax Purchases | | 029 | 2.00 | | | | | | |
| Use Tax From Inventory | | 030 | 2.50 | | Use Tax From Inventory | | 030 | 2.00 | | | | | | |

| CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY |
|---|-------------|---------------|----------|------------|--|-------------|---------------|----------|------------|--|-------------|---------------|----------|------------|
| ORO VALLEY | OR | | | PMA | PAGE | PG | | | COC | PARADISE VALLEY | PV | | | MAR |
| Advertising | | 018 | 2.50 | | Advertising | | 018 | 3.00 | | Advertising | | 018 | 2.50 | |
| Amusements | | 012 | 2.50 | | Amusements | | 012 | 3.00 | | Amusements | | 012 | 2.50 | |
| Contracting – Prime | | 015 | 4.00 | | Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 2.50 | |
| Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 2.50 | |
| Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 2.50 | |
| Job Printing | | 010 | 2.50 | | Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 2.50 | |
| Manufactured Buildings | | 027 | 2.50 | | Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 2.50 | |
| Timbering and Other Extraction | | 020 | 2.50 | | Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 2.50 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 2.50 | | Publication | | 009 | 3.00 | | Publication | | 009 | 2.50 | |
| Hotels | | 044 | 2.50 | | Hotels | | 044 | 3.00 | | Hotels | | 044 | 2.50 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 6.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 4.263 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.40 | |
| Rental Occupancy | | 040 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.65 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.65 | |
| Restaurant and Bars | | 011 | 2.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Commercial Lease (Additional Tax) ^C | | 313 | 0.85 | |
| Retail Sales | | 017 | 2.50 | | Restaurant and Bars | | 011 | 4.00 | | Rental Occupancy | | 040 | 1.65 | |
| MRRA Amount ^D | | 315 | 2.50 | | Retail Sales | | 017 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | |
| Transporting | | 006 | 2.50 | | Retail Sales (Single Item Portion over \$3,000) | | 387 | 2.00 | | Restaurant and Bars | | 011 | 2.50 | |
| Utilities | | 004 | 4.00 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | | Retail Sales | | 017 | 2.50 | |
| | | | | | MRRA Amount ^D | | 315 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 2.50 | |
| | | | | | Communications | | 005 | 3.00 | | MRRA Amount ^D | | 315 | 2.50 | |
| | | | | | Transporting | | 006 | 3.00 | | Communications | | 005 | 2.50 | |
| | | | | | Utilities | | 004 | 3.00 | | Transporting | | 006 | 2.50 | |
| | | | | | Use Tax Purchases | | 029 | 3.00 | | Utilities | | 004 | 2.50 | |
| | | | | | Use Tax Purch (Single Item Portion over \$3,000) | | 389 | 2.00 | | Use Tax Purchases | | 029 | 2.50 | |
| | | | | | Use Tax From Inventory | | 030 | 3.00 | | 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 | <i>All tax rates are expressed as percentages (%) unless otherwise noted.</i> |
|----------------|-----------------------|---|

| 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 | |
| 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 | 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 | | 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 (MRRRA) 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 | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|-------------|---------------|----------|------------|---|-------------|---------------|----------|----------------|---|-------------|---------------|----------|------------|
| SAN LUIS | SU | | | YMA | SEDONA | SE | | | COC/YAV | SHOWLOW | SL | | | NAV |
| Advertising | | 018 | 4.00 | | Amusements | | 012 | 3.00 | | Advertising | | 018 | 2.00 | |
| Amusements | | 012 | 4.00 | | Contracting – Prime | | 015 | 3.00 | | Amusements | | 012 | 2.00 | |
| Contracting – Prime | | 015 | 4.00 | | Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Prime | | 015 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Speculative Builders | | 016 | 2.00 | |
| Contracting – Owner Builder | | 037 | 4.00 | | Job Printing | | 010 | 3.00 | | Contracting – Owner Builder | | 037 | 2.00 | |
| Job Printing | | 010 | 4.00 | | Manufactured Buildings | | 027 | 3.00 | | Job Printing | | 010 | 2.00 | |
| Manufactured Buildings | | 027 | 4.00 | | Timbering and Other Extraction | | 020 | 3.00 | | Manufactured Buildings | | 027 | 2.00 | |
| Timbering and Other Extraction | | 020 | 4.00 | | Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 2.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 3.00 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 4.00 | | Hotels | | 044 | 3.00 | | Publication | | 009 | 2.00 | |
| Hotels | | 044 | 4.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.50 | | Hotels | | 044 | 2.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 4.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 4.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 4.00 | | Restaurant and Bars | | 011 | 3.00 | | Restaurant and Bars | | 011 | 2.00 | |
| Restaurant and Bars | | 011 | 4.00 | | Retail Sales | | 017 | 3.00 | | Retail Sales | | 017 | 2.00 | |
| Retail Sales | | 017 | 4.00 | | MRRA Amount ^D | | 315 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | |
| Retail Sales (Single Item Portion over \$2,500) | | 467 | 1.50 | | Communications | | 005 | 3.00 | | MRRA Amount ^D | | 315 | 2.00 | |
| Retail Sales Food for Home Consumption | | 062 | 4.00 | | Transporting | | 006 | 3.00 | | Communications | | 005 | 2.00 | |
| MRRA Amount ^D | | 315 | 4.00 | | Utilities | | 004 | 3.00 | | Transporting | | 006 | 2.00 | |
| Communications | | 005 | 4.00 | | Use Tax Purchases | | 029 | 3.00 | | Utilities | | 004 | 2.00 | |
| Transporting | | 006 | 4.00 | | Use Tax From Inventory | | 030 | 3.00 | | | | | | |
| 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 | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|-------------|---------------|----------|------------|---|-------------|---------------|----------|------------|--|-------------|---------------|----------|------------|
| SIERRA VISTA | SR | | | COH | SNOWFLAKE | SN | | | NAV | SOMERTON | SO | | | YMA |
| Advertising | | 018 | 1.95 | | Advertising | | 018 | 2.00 | | Advertising | | 018 | 3.30 | |
| Amusements | | 012 | 1.95 | | Amusements | | 012 | 2.00 | | Amusements | | 012 | 3.30 | |
| Contracting – Prime | | 015 | 2.45 | | Contracting – Prime | | 015 | 2.00 | | Contracting – Prime | | 015 | 3.30 | |
| Contracting – Speculative Builders | | 016 | 2.45 | | Contracting – Speculative Builders | | 016 | 2.00 | | Contracting – Speculative Builders | | 016 | 3.30 | |
| Contracting – Owner Builder | | 037 | 2.45 | | Contracting – Owner Builder | | 037 | 2.00 | | Contracting – Owner Builder | | 037 | 3.30 | |
| Feed at Wholesale | | 116 | 1.95 | | Job Printing | | 010 | 2.00 | | Job Printing | | 010 | 3.30 | |
| Jet Fuel Sales (cents per gallon) | | 049 | 0.02¢ | | Manufactured Buildings | | 027 | 2.00 | | Manufactured Buildings | | 027 | 3.30 | |
| Job Printing | | 010 | 1.95 | | Timbering and Other Extraction | | 020 | 2.00 | | Timbering and Other Extraction | | 020 | 3.30 | |
| Manufactured Buildings | | 027 | 1.95 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Timbering and Other Extraction | | 020 | 1.95 | | Publication | | 009 | 2.00 | | Publication | | 009 | 3.30 | |
| Severance – Metal Mining | | 019 | 0.10 | | Hotels | | 044 | 2.00 | | Hotels | | 044 | 3.30 | |
| Publication | | 009 | 1.95 | | Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.30 | |
| Extended Stay | | 244 | 5.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.30 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 1.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.30 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.00 | | Restaurant and Bars | | 011 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.30 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 1.95 | | Retail Sales | | 017 | 2.00 | | Restaurant and Bars | | 011 | 3.30 | |
| Restaurant and Bars | | 011 | 2.60 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | | Retail Sales | | 017 | 3.30 | |
| Retail Sales | | 017 | 1.95 | | MRRA Amount ^D | | 315 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 3.30 | |
| Retail Sales Food for Home Consumption | | 062 | 1.95 | | Communications | | 005 | 2.00 | | MRRA Amount ^D | | 315 | 3.30 | |
| MRRA Amount ^D | | 315 | 1.95 | | Transporting | | 006 | 2.00 | | Communications | | 005 | 3.30 | |
| Communications | | 005 | 2.00 | | Utilities | | 004 | 2.00 | | Transporting | | 006 | 3.30 | |
| Utilities | | 004 | 2.00 | | | | | | | Utilities | | 004 | 3.30 | |
| Jet Fuel Use Tax (cents per gallon) | | 051 | 0.02¢ | | | | | | | Use Tax Purchases | | 029 | 2.50 | |
| Use Tax Purchases | | 029 | 1.95 | | | | | | | Use Tax From Inventory | | 030 | 2.50 | |
| Use Tax From Inventory | | 030 | 1.95 | | | | | | | | | | | |

(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 | 3.50 | |
| Contracting – Speculative Builders | | 016 | 3.50 | |
| Contracting – Owner Builder | | 037 | 3.50 | |
| 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 | COUNT Y | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION CODE | BUSINESS CODE | TAX RATE | COUNTY |
|---|-------------|---------------|----------|---------|--|-------------|---------------|----------|--------|--|-------------|---------------|----------|--------|
| WINSLOW | WS | | | NAV | YOUNGTOWN | YT | | | MAR | YUMA | YM | | | YMA |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 3.00 | | Advertising | | 018 | 1.70 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 3.00 | | Amusements | | 012 | 1.70 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 1.70 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 1.70 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 1.70 | |
| Jet Fuel Sales (cents per gallon) | | 049 | 0.03¢ | | Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 1.70 | |
| Job Printing | | 010 | 3.00 | | Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 1.70 | |
| Manufactured Buildings | | 027 | 3.00 | | Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 1.70 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 3.00 | | Publication | | 009 | 1.70 | |
| Publication | | 009 | 3.00 | | Hotels | | 044 | 3.00 | | Hotels | | 044 | 1.70 | |
| Hotels | | 044 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotel/Motel (Additional Tax) | | 144 | 2.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.70 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.70 | |
| Rental Occupancy | | 040 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 1.70 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Restaurant and Bars | | 011 | 3.00 | | Restaurant and Bars | | 011 | 1.70 | |
| Restaurant and Bars | | 011 | 3.00 | | Retail Sales | | 017 | 3.00 | | Restaurant & Bars (Additional Tax) | | 111 | 2.00 | |
| Restaurant and Bars (Additional Tax) ^A | | 111 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | | Retail Sales | | 017 | 1.70 | |
| Retail Sales | | 017 | 3.00 | | MRRA Amount ^D | | 315 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 1.70 | |
| Retail Sales Food for Home Consumption | | 062 | 3.00 | | Communications | | 005 | 3.00 | | MRRA Amount ^D | | 315 | 1.70 | |
| MRRA Amount ^D | | 315 | 3.00 | | Transporting | | 006 | 3.00 | | Communications | | 005 | 1.70 | |
| Communications | | 005 | 3.00 | | Utilities | | 004 | 3.00 | | Transporting | | 006 | 1.70 | |
| Transporting | | 006 | 3.00 | | Use Tax Purchases | | 029 | 3.00 | | Utilities | | 004 | 1.70 | |
| Utilities | | 004 | 3.00 | | Use Tax From Inventory | | 030 | 3.00 | | NOTE: Retail Tax on portion of single item over \$35,000 is taxed at zero. | | | | |

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 (MRRRA) 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 |

| 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 |