Effective January 1, 2015 (Revised)

- 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.)

Coconino County changed the tax rate effective 01/01/2015 Business Class 037-Owner Builder expired 12/31/2014

	TABLE 1				ТАХ	RATES F	OR SAL	ES IN TH	IESE CO	UNTIES				Accounting
Business Code	TAXABLE ACTIVITIES ^a	Cochise	Coconino	Gila	La Paz	Maricopa	Mohave	Pima	Pinal	Santa Cruz	Yavapai	Yuma	All Other Counties	Credit Rate (STATE TAX ONLY)
002	Mining-Nonmetal	3.437%	4.05%	3.75%	4.375%	3.562%	3.281%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.031%
004	Utilities	6.10%	6.90%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
005	Communications	6.10%	6.90%	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%	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%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
800	Pipeline	6.10%	6.90%	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%	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%	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%	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%	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	0.5%	0	0.5%	0.5%	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	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%	<mark>6.90%</mark>	<mark>6.60%</mark>	7.60%	<mark>6.30%</mark>	<mark>5.85%</mark>	6.10%	6.70%	<mark>6.60%</mark>	6.35%	6.712%	6.10%	.056%
017	Retail	6.10%	6.90%	6.60%	7.60%	6.30%	5.85%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%
023	Recreational Vehicle Surcharge ^f	0	0	0	0	0	0	50¢	0	0	0	0	0	N/A
025	Transient Lodging ^b	6.05%	6.90%	6.60%	7.7%	7.27%	5.78%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%
026	Use Tax–Utilities	6.10%	5.90%	5.60%	6.10%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A
041	Municipal Water ^c	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	.65¢	N/A
049	Jet Fuel Tax ^d	3.355¢	3.965¢	3.66¢	4.27¢	3.355¢	3.202¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A
051	Jet Fuel Use Tax ^d	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A
053/055	Rental Car Surcharge ^{e, h}	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A
056	Jet Fuel Tax > 10 million gallons ^d	0	0	.305¢	0	.305¢	0	.305¢	.305¢	0	0	0	0	N/A
129	Use Tax Direct Payments i	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A
153	Rental Car Surcharge–Stadium h	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A
912	E911 Prepaid Wireless j	0.8%	0. 8%	0. 8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0. 8%	0.8%	N/A

a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at www.azdor.gov.

b) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)

c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents.

d) Rate is cents per gallon.

e) Class 53 is for Maricopa filers. Class 55 is for Pima filers.

f) Rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles. (Pima County only)

g) Monthly rate per activated service.

h) The Maricopa County rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.

i) For use by direct pay permit holders only.

j) Prepaid wireless Communications retailers.

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TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

BENSON (F) BS COH BUCKEYE (F) BE MAR CAMP VERDE CE Advertising 018 2.50% Advertising 018 3.00 Advertising 012 3.00 Advertising 012 3.00 Advertising 012 Contracting-Speculative Builders 016 3.00 Contracting-Speculative Builders 016 3.00 Contracting-Owner-builder 037 3.00 Manufactured Buildings 027 3.00 Iber ing and Other Extraction 020 Severance-Metal Mining 010 Severance-Metal Mining 019 0.10 Timbering and Other Extraction 020 3.00 Boutestation 009 3.00 Hotel/Motel (Additional Tax)	TABLE 2		PROGE	RAM CITIES						All tax rates are expressed as percent	ntages ((%) unless	otherw	vise noted.
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Residential Rental, Leasing, & Licensing for Use0452.50Residential Rental, Leasing, & Licensing for Use0452.00Residential Rental, Leasing, & Licensing for Use045Commercial Rental, Leasing, & Licensing for Use of TPP2132.50Commercial Rental, Leasing, & Licensing for Use2132.00Commercial Rental, Leasing, & Licensing for Use of TPP214Restaurants and Bars0112.50Rental, Leasing, & Licensing for Use of TPP2142.00Restaurants and Bars011Retail Sales0172.50Rental, Leasing, & Licensing for Use of TPP2142.00Restaurants and Bars011Retail Sales0172.50Rental, Leasing, & Licensing for Use of TPP2142.00Restaurants and Bars011Retail Sales0172.50Restaurants and Bars0113.00Retail Sales017Retail Sales (Single item over \$5,000)7171.00Retail Sales0173.00Communications005Retail Sales Food for Home Consumption0622.50Retail Sales Food for Home Consumption0623.00Transporting004Communications0052.50Retail Sales (Single item over \$1,999.99)3071.00Utilities004Transporting0062.50Communications0054.00Use Tax Purchases029Utilities0042.50Transporting0063.00Use Tax From Inventory030	Hotels		044	2.50	Publication		009	3.00		Hotels		044	3.00	
Commercial Rental, Leasing, & Licensing for Use2132.50Commercial Rental, Leasing, & Licensing for Use2132.00Commercial Rental, Leasing, & Licensing for Use213Rental, Leasing, & Licensing for Use of TPP2142.50Rental Occupancy0402.00Rental, Leasing, & Licensing for Use of TPP214Restaurants and Bars0112.50Rental, Leasing, & Licensing for Use of TPP2142.00Restaurants and Bars011Retail Sales0172.50Restaurants and Bars0113.00Retail Sales017Retail Sales (Single item over \$5,000)7171.00Retail Sales0173.00Communications005Retail Sales Food for Home Consumption0622.50Retail Sales Food for Home Consumption0623.00Transporting004Communications0052.50Retail Sales (Single item over \$1,999.99)3071.10Utilities004Transporting0062.50Communications0054.00Use Tax Purchases029Utilities0042.50Transporting0063.00Use Tax From Inventory030	Hotel/Motel (Additional Tax) ^(B)		144	2.00	Hotels		044	3.00		Hotel/Motel (Additional Tax) ^(B)		144	3.00	
Rental, Leasing, & Licensing for Use of TPP2142.50Rental Occupancy0402.00Rental, Leasing, & Licensing for Use of TPP214Restaurants and Bars0112.50Rental, Leasing, & Licensing for Use of TPP2142.00Restaurants and Bars011Retail Sales0172.50Restaurants and Bars0113.00Retail Sales017Retail Sales (Single item over \$5,000)7171.00Retail Sales0173.00Communications005Retail Sales Food for Home Consumption0622.50Retail Sales Food for Home Consumption0623.00Transporting006Communications0052.50Retail Sales (Single item over \$1,999.99)3071.10Utilities004Transporting0062.50Communications0054.00Use Tax Purchases029Utilities0042.50Transporting0063.00Use Tax From Inventory030	Residential Rental, Leasing, & Licensir	ng for Use	045	2.50	Residential Rental, Leasing, & Licensing f	for Use	045	2.00		Residential Rental, Leasing, & Licensing fo	r Use	045	2.00	
Restaurants and Bars0112.50Rental, Leasing, & Licensing for Use of TPP2142.00Restaurants and Bars011Retail Sales0172.50Restaurants and Bars0113.00Retail Sales017Retail Sales (Single item over \$5,000)7171.00Retail Sales0173.00Communications005Retail Sales Food for Home Consumption0622.50Retail Sales Food for Home Consumption0623.00Transporting006Communications0052.50Retail Sales (Single item over \$1,999.99)3071.10Utilities004Transporting0062.50Communications0054.00Use Tax Purchases029Utilities0042.50Transporting0063.00Use Tax From Inventory030	Commercial Rental, Leasing,& Licensir	ng for Use	213	2.50	Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Commercial Rental, Leasing, & Licensing f	or Use	213	2.00	
Retail Sales0172.50Restaurants and Bars0113.00Retail Sales017Retail Sales (Single item over \$5,000)7171.00Retail Sales0173.00Communications005Retail Sales Food for Home Consumption0622.50Retail Sales Food for Home Consumption0623.00Transporting006Communications0052.50Retail Sales (Single item over \$1,999.99)3071.10Utilities004Transporting0062.50Communications0054.00Use Tax Purchases029Utilities0042.50Transporting0063.00Use Tax From Inventory030	Rental, Leasing, & Licensing for Use o	of TPP	214	2.50	Rental Occupancy		040	2.00		Rental, Leasing, & Licensing for Use of TP	P	214	3.00	
Retail Sales (Single item over \$5,000)7171.00Retail Sales0173.00Communications005Retail Sales Food for Home Consumption0622.50Retail Sales Food for Home Consumption0623.00Transporting006Communications0052.50Retail Sales (Single item over \$1,999.99)3071.10Utilities004Transporting0062.50Communications0054.00Use Tax Purchases029Utilities0042.50Transporting0063.00Use Tax From Inventory030	Restaurants and Bars		011	2.50	Rental, Leasing, & Licensing for Use of TP	P	214	2.00		Restaurants and Bars		011	3.00	
Retail Sales Food for Home Consumption0622.50Retail Sales Food for Home Consumption0623.00Transporting006Communications0052.50Retail Sales (Single item over \$1,999.99)3071.10Utilities004Transporting0062.50Communications0054.00Use Tax Purchases029Utilities0042.50Transporting0063.00Use Tax From Inventory030	Retail Sales		017	2.50	Restaurants and Bars		011	3.00		Retail Sales		017	3.00	
Communications 005 2.50 Retail Sales (Single item over \$1,999.99) 307 1.10 Utilities 004 Transporting 006 2.50 Communications 005 4.00 Use Tax Purchases 029 Utilities 004 2.50 Transporting 006 3.00 Use Tax From Inventory 030	Retail Sales (Single item over \$5,000)		717	1.00	Retail Sales		017	3.00		Communications		005	3.00	
Transporting 006 2.50 Communications 005 4.00 Use Tax Purchases 029 Utilities 004 2.50 Transporting 006 3.00 Use Tax From Inventory 030	Retail Sales Food for Home Consumpti	ion	062	2.50	Retail Sales Food for Home Consumption		062	3.00		Transporting		006	3.00	
Utilities 004 2.50 Transporting 006 3.00 Use Tax From Inventory 030	Communications		005	2.50	Retail Sales (Single item over \$1,999.99)		307	1.10		Utilities		004	3.00	
	Transporting		006	2.50	Communications		005	4.00		Use Tax Purchases		029	2.00	
Utilities 004 3.00	Utilities		004	2.50	Transporting		006	3.00		Use Tax From Inventory		030	2.00	
					Utilities		004	3.00						

BISBEE (F) BB		СОН	BULLHEAD CITY BH		МОН	CAREFREE (F) CA		MAR
Advertising	018	2.50	Advertising	018	2.00	Advertising	018	3.00
Amusements	012	2.50	Amusements	012	2.00	Amusements	012	3.00
Contracting-Prime	015	2.50	Contracting-Prime	015	2.00	Contracting-Prime	015	4.00
Contracting- Speculative Builders	016	2.50	Contracting- Speculative Builders	016	2.00	Contracting- Speculative Builders	016	4.00
Contracting- Owner-builder	037	2.50	Contracting- Owner-builder	037	2.00	Contracting- Owner-builder	037	4.00
Feed at Wholesale	116	2.50	Job Printing	010	2.00	Job Printing	010	3.00
Job Printing	010	2.50	Jet Fuel Sales (cents per gallon)	049	\$0.03/gal	Manufactured Buildings	027	3.00
Manufactured Buildings	027	2.50	Manufactured Buildings	027	2.00	Timbering and Other Extraction	020	3.00
Timbering and Other Extraction	020	2.50	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	3.00
Publication	009	2.50	Publication	009	2.00	Hotels	044	3.00
Hotels	044	2.50	Hotels	044	2.00	Hotel/Motel (Additional Tax) ^(B)	144	3.00
Hotel/Motel (Additional Tax) ^(B)	144	2.50	Hotel/Motel (Additional Tax) ^(B)	144	3.00	Residential Rental, Leasing, & Licensing for Use	045	3.00
Residential Rental, Leasing, & Licensing for Use	045	2.50	Commercial Rental, Leasing, & Licensing for Use	213	2.00	Commercial Rental, Leasing, & Licensing for Use	213	3.00
Commercial Rental, Leasing, & Licensing for Use	213	2.50	Rental, Leasing, & Licensing for Use of TPP	214	2.00	Rental, Leasing, & Licensing for Use of TPP	214	3.00
Rental Occupancy	040	2.50	Restaurants and Bars	011	2.00	Restaurants and Bars	011	3.00
Rental, Leasing, & Licensing for Use of TPP	214	2.50	Retail Sales	017	2.00	Retail Sales	017	3.00
Restaurants and Bars	011	2.50	Communications	005	2.00	Retail Sales Food for Home Consumption	062	2.00
Retail Sales	017	2.50	Transporting	006	2.00	Communications	005	3.00
Retail Sales Food for Home Consumption	062	2.50	Utilities	004	2.00	Transporting	006	3.00
Communications	005	2.50	Jet Fuel Use Tax	051	\$0.03/gal	Utilities	004	3.00
Transporting	006	2.50	Use Tax Purchases	029	2.00	Use Tax Purchases	029	3.00
Utilities	004	2.50	Use Tax From Inventory	030	2.00	Use Tax From Inventory	030	3.00

Arizona State, County and City

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective January 1, 2015 (Revised)

TABLE 2		PROG	RAM	CITIES						All tax rates are expressed as percentag	nes (%) unless	otherwi	ise noted.
CITY/TOWN NAME REGI		BUSINESS CODE	S TAX	COUNTY		EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO	ON BUSINESS		COUNTY
CASA GRANDE (F) CC	G			PNL	CHINO VALLEY (F)	CV			YAV	CLIFTON (F) CF			GRN
Advertising		018	1.80		Advertising		018	4.00		Advertising	018	3.00	
Amusements		012	1.80		Amusements		012	4.00		Amusements	012	3.00	
Contracting- Prime		015	4.00		Contracting- Prime		015	4.00		Contracting- Prime	015	3.00	
Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders	016	3.00	
Contracting- Owner-builder		037	4.00		Contracting- Owner-builder		037	4.00		Contracting- Owner-builder	037	3.00	
Job Printing		010	1.80		Jet Fuel Sales (cents per gallon)		049 \$	\$0.15/gal		Job Printing	010	3.00	
Manufactured Buildings		027	1.80		Job Printing		010	4.00		Manufactured Buildings	027	3.00	
Timbering and Other Extraction		020	1.80		Manufactured Buildings		027	4.00		Timbering and Other Extraction	020	3.00	
Severance -Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Severance -Metal Mining	019	0.10	
Publication		009	1.80		Severance - Metal Mining		019	0.10		Publication	009	3.00	
Hotels		044	1.80		Publication		009	4.00		Hotels	044	3.00	
Hotel/Motel (Additional Tax) ^(B)		144	2.00		Hotels		044	4.00		Residential Rental, Leasing, and Licensing for	Use 045	3.00	
Residential Rental, Leasing, & Licensing for I	Use	045	1.80		Hotel/Motel (Additional Tax) ^(B)		144	3.00		Commercial Rental, Leasing, & Licensing for L	Use 213	3.00	
Commercial Rental, Leasing, & Licensing for	r Use	213	1.80		Residential Rental, Leasing, & Licensing for	or Use	045	3.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Rental, Leasing, & Licensing for Use of TPP	,	214	1.80		Commercial Rental, Leasing, & Licensing for	for Use	213	3.00		Restaurants and Bars	011	3.00	
Restaurants and Bars		011	1.80		Rental Occupancy		040	3.00		Retail Sales	017	3.00	
Retail Sales		017	2.00		Rental, Leasing, & Licensing for Use of TPI	P٢	214	4.00		Retail Sales (Single item Portion over \$9,999)	377	2.00	
Retail Sales (Single item Portion over \$5,000)	י)	357	1.50		Restaurants and Bars		011	4.00		Retail Sales Food for Home Consumption	062	3.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	4.00		Communications	005	3.00	
Communications		005	2.00		Retail Sales Food for Home Consumption		062	4.00		Transporting	006	3.00	
Transporting		006	1.80		Communications		005	4.00		Utilities	004	3.00	
Jtilities		004	2.00		Transporting		006	4.00					
					Utilities		004	4.00					
					Jet Fuel Use Tax		051 \$	\$0.15/gal					
					Use Tax Purchases		029	3.00					

CAVE CREEK (F)	СК			MAR
Advertising	0	18	3.00	
Amusements	0	12	3.00	
Contracting- Prime	0	15	5.00	
Contracting-Speculative Builders	0	16	5.00	
Contracting-Owner-builder	0	37	5.00	
Feed at Wholesale	1	16	3.00	
Job Printing	0	10	3.00	
Manufactured Buildings	0	27	3.00	
Timbering and Other Extraction	0	20	3.00	
Severance -Metal Mining	0	19	0.10	
Publication	0	09	3.00	
Hotels	0	44	3.00	
Hotel/Motel (Additional Tax) ^(B)	1	44	4.00	
Residential Rental, Leasing, & Licensir	ig for Use 0	45	3.00	
Commercial Rental, Leasing, & Licensi	ng for Use 2	13	3.00	
Rental Occupancy	0	40	3.00	
Rental, Leasing, & Licensing for Use of	TPP 2	14	3.00	
Restaurants and Bars	0	11	3.00	
Retail Sales	0	17	3.00	
Retail Sales Food for Home Consumption	on O	62	3.00	
Communications	0	05	3.00	
Transporting	0	06	3.00	
Utilities	0	04	3.00	
Use Tax Purchases	0	29	3.00	
Use Tax From Inventory	0	30	3.00	

र	CLARKDALE (F) CD)	Y.	AV	COLORADO CITY
	Advertising	018	3.00		Advertising
	Amusements	012	3.00		Amusements
	Contracting- Prime	015	4.00		Contracting- Prime
	Contracting-Speculative Builders	016	4.00		Contracting-Speculative Builders
	Contracting-Owner-builder	037	4.00		Contracting-Owner-builder
	Job Printing	010	3.00		Job Printing
	Manufactured Buildings	027	3.00		Manufactured Buildings
	Timbering and Other Extraction	020	3.00		Timbering and Other Extraction
	Severance -Metal Mining	019	0.10		Severance -Metal Mining
	Publication	009	3.00		Publication
	Hotels	044	3.00		Hotels
	Hotel/Motel (Additional Tax) ^(B)	144	2.00		Hotel/Motel (Additional Tax) ^(B)
	Residential Rental, Leasing, & Licensing for U	se 045	3.00		Residential Rental, Leasing, & Lice
	Commercial Rental, Leasing, & Licensing for L	Jse 213	3.00		Commercial Rental, Leasing, & Lic
	Rental, Leasing, & Licensing for Use of TPP	214	3.00		Rental Occupancy
	Restaurants and Bars	011	3.00		Rental, Leasing, & Licensing for Us
	Retail Sales	017	3.00		Restaurants and Bars
	Retail Sales Food for Home Consumption	062	3.00		Retail Sales
	Communications	005	3.00		Communications
	Transporting	006	3.00		Transporting
	Utilities	004	3.00		Utilities
					Use Tax Purchases
					Use Tax From Inventory

030

3.00

)	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
1	Hotel/Motel (Additional Tax) ^(B)	144	2.00
)	Residential Rental, Leasing, & Licensing for Use	045	2.00
)	Commercial Rental, Leasing, & Licensing for Use	213	2.00
)	Rental Occupancy	040	2.00
)	Rental, Leasing, & Licensing for Use of TPP	214	2.00
)	Restaurants and Bars	011	2.00
)	Retail Sales	017	2.00
)	Communications	005	2.00
)	Transporting	006	2.00
)	Utilities	004	2.00
	Use Tax Purchases	029	2.00
	Use Tax From Inventory	030	2.00

CC

018

012

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016

037

010

Use Tax From Inventory

MOH

2.00

2.00

2.00

2.00

2.00

2.00

PROGRAM CITIES

TABLE 2

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

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

CITY/TOWN NAME CO	DDE	BUSINESS CODE	TAX RATE	COUNTY		EGION CODE	BUSINESS CODE	TAX RATE COUNTY	CITY/TOWN NAME CC	GION DDE	BUSINESS CODE	TAX RATE	
COOLIDGE (F) C)L			PNL	DEWEY-HUMBOLDT (F)	DH		YAV	EAGAR (F) E	EG			APA
Advertising		018	3.00		Advertising		018	2.00	Amusements		012	3.00)
Amusements		012	3.00		Amusements		012	2.00	Contracting-Prime		015	3.00)
Contracting- Prime		015	4.00		Contracting- Prime		015	2.00	Contracting- Speculative Builders		016	3.00	
Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders		016	2.00	Contracting-Owner-builder		037	3.00	
Contracting- Owner-builder		037	4.00		Contracting- Owner-builder		037	2.00	Job Printing		010	3.00)
Feed at Wholesale		116	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	2.00	Residential Rental, Leasing, & Licensing for	r Use	045	3.00)
Hotel/Motel (Additional Tax) ^(B)		144	3.00		Residential Rental, Leasing, & Licensing f	for Use	045	2.00	Commercial Rental, Leasing, & Licensing for	or 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	r Use	213	3.00		Rental, Leasing, & Licensing for Use of TF	PP	214	2.00	Rental, Leasing, & Licensing for Use of TPF	Р	214	3.00)
Rental Occupancy		040	3.00		Restaurants and Bars		011	2.00	Restaurants and Bars		011	3.00)
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales		017	2.00	Retail Sales		017	3.00)
Restaurants and Bars		011	3.00		Retail Sales Food for Home Consumption		062	2.00	Retail Sales (Single item over \$1,000)		157	2.00)
Retail Sales		017	3.00		Communications		005	2.00	Retail Sales Food for Home Consumption		062	3.00)
Retail Sales (Single item over \$10,000)		917	1.50		Transporting		006	2.00	Communications		005	3.00)
Retail Sales Food for Home Consumption		062	3.00		Utilities		004	2.00	Transporting		006	3.00)
Communications		005	3.00		Use Tax Purchases		029	2.00	Utilities		004	3.00)
Transporting		006	3.00		Use Tax From Inventory		030	2.00	Use Tax Purchases (Single item over \$1,000)))	159	2.00)
Utilities		004	3.00		•				Use Tax Purchases		029	3.00)
Use Tax Purchases		029	3.00						Use Tax From Inventory		030	3.00)
Use Tax Purchases (Single Item over \$10,00	00)	929	1.50						2				
Use Tax From Inventory		030	3.00										

COTTONWOOD (F) CW		YAV	DUNCAN (F) DC		GRN	EL MIRAGE (F) EM		MAR
Advertising	018	3.00	Advertising	018	2.00	Advertising	018	3.00
Amusements	012	3.00	Amusements	012	2.00	Amusements	012	3.00
Contracting-Prime	015	4.00	Contracting-Prime	015	2.00	Contracting-Prime	015	3.00
Contracting-Speculative Builders	016	4.00	Contracting-Speculative Builders	016	2.00	Contracting-Speculative Builders	016	3.00
Contracting- Owner-builder	037	4.00	Contracting- Owner-builder	037	2.00	Contracting- Owner-builder	037	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	3.00	Hotel/Motel (Additional Tax) ^(B)	144	2.00
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, Leasing, & Licensing for Use of TPP	214	3.00
Rental, Leasing, & Licensing for Use of TPP	214	3.00	Restaurants and Bars	011	2.00	Restaurants and Bars	011	3.00
Restaurants and Bars	011	3.00	Retail Sales	017	2.00	Retail Sales	017	3.00
Retail Sales	017	3.00	Retail Sales Food for Home Consumption	062	2.00	Retail Sales Food for Home Consumption	062	3.00
Retail Sales Food for Home Consumption	062	3.00	Communications	005	2.00	Communications	005	3.00
Communications	005	3.00	Transporting	006	2.00	Transporting	006	3.00
Transporting	006	3.00	Utilities	004	2.00	Utilities	004	3.00
Utilities	004	1.00				Use Tax Purchases	029	3.00

Use Tax From Inventory

3.00

030

440

0.30

TABLE 2	PROG	RAM CITIES						All tax rates are expressed as percentag	es (%) unles	s otherw	ise noted.
CITY/TOWN NAME REGIO		RATE COUNTY	CITY/TOWN NAME REG	GION		TAX RATE	COUNTY	CITY/TOWN NAME REGIO CODE		S TAX RATE	COUNTY
ELOY EL		PNL	FOUNTAIN HILLS (F) F	Ή			MAR	GILA BEND (F) GI			MAR
Advertising	018	3.00	Advertising		018	2.60		Amusements	012	3.00	
Amusements	012	3.00	Amusements		012	2.60		Contracting-Prime	015	3.00	
Contracting- Prime	015	4.50	Contracting- Prime		015	2.60		Contracting- Speculative Builders	016	3.00	
Contracting- Speculative Builders	016	4.50	Contracting- Speculative Builders		016	2.60		Contracting-Owner-builder	037	3.00	
Contracting- Owner-builder	037	4.50	Contracting- Owner-builder		037	2.60		Feed at Wholesale	116	3.00	
Job Printing	010	3.00	Job Printing		010	2.60		Jet Fuel Sales (cents per gallon)	049	\$.03/gal	
Manufactured Buildings	027	3.00	Manufactured Buildings		027	2.60		Job Printing	010	3.00	
Timbering and Other Extraction	020	3.00	Timbering and Other Extraction		020	2.60		Manufactured Buildings	027	3.00	
Severance -Metal Mining	019	0.10	Severance - Metal Mining		019	0.10		Timbering and Other Extraction	020	3.00	
Publication	009	3.00	Publication		009	2.60		Severance -Metal Mining	019	0.10	
Hotels	044	3.00	Hotels		044	2.60		Publication	009	3.00	
Hotel/Motel (Additional Tax) ^(B)	144	4.00	Hotel/Motel (Additional Tax) ^(B)		144	4.00		Hotels	044	3.00	
Residential Rental, Leasing, & Licensing for Us	e 045	3.00	Residential Rental, Leasing, & Licensing for	Use	045	1.60		Hotel/Motel (Additional Tax) ^(B)	144	2.00	
Commercial Rental, Leasing, & Licensing for Us	se 213	3.00	Commercial Rental, Leasing, & Licensing for I	Use	213	1.60		Residential Rental, Leasing, & Licensing for Us	e 045	3.00	
Rental Occupancy	040	3.00	Commercial Lease (Additional Tax) ^(C)		313	1.00		Commercial Rental, Leasing, & Licensing for U	se 213	3.00	
Rental, Leasing, & Licensing for Use of TPP	214	3.00	Rental, Leasing, & Licensing for Use of TPP	•	214	2.60		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Restaurants and Bars	011	6.00	Restaurants and Bars		011	2.60		Restaurants and Bars	011	3.00	
Retail Sales	017	3.00	Retail Sales		017	2.60		Retail Sales	017	3.00	
Retail Sales (Single item Portion over \$6,000)	337	1.50	Retail Sales Food for Home Consumption		062	2.60		Retail Sales Food for Home Consumption	062	3.00	
Communications	005	3.00	Communications		005	2.60		Communications	005	3.50	
Transporting	006	3.00	Transporting		006	2.60		Transporting	006	3.00	
Use Tax Purchases	029	3.00	Utilities		004	2.60		Utilities	004	3.00	
Use Tax From Inventory	030	3.00	Use Tax Purchases		029	2.60		Use Tax Purchases	029	1.50	
Use Tax Purchases (Single item portion over \$6,0	000) 339	1.50	Use Tax From Inventory		030	2.60		Use Tax From Inventory	030	1.50	
			·					Use Tax Purchases(Gross Receipts more 500,00	IK) 439	0.30	

FLORENCE (F)	FL	PN	FREDON
Advertising	018	2.00	Advertising
Amusements	012	2.00	Amusemer
Contracting-Prime	015	4.00	Contracting
Contracting- Speculative Builders	016	4.00	Contracting
Contracting- Owner-builder	037	4.00	Contracting
Job Printing	010	2.00	Job Printin
Manufactured Buildings	027	2.00	Manufactur
Timbering and Other Extraction	020	2.00	Timbering
Severance -Metal Mining	019	0.10	Severance
Publication	009	2.00	Publication
Hotels	044	2.00	Hotels
Hotel/Motel (Additional Tax) ^(B)	144	2.00	Residentia
Residential Rental, Leasing, & Licensing fo	r Use 045	2.00	Commercia
Commercial Rental, Leasing, & Licensing for	or Use 213	2.00	Rental, Lea
Rental, Leasing, & Licensing for Use of TP	P 214	2.00	Restaurant
Restaurants and Bars	011	2.00	Retail Sale
Retail Sales	017	2.00	Retail Sale
Retail Sales Food for Home Consumption	062	2.00	Communic
Communications	005	2.00	Transportir
Transporting	006	2.00	Utilities
Utilities	004	2.00	Use Tax Pi
Use Tax Purchases	029	3.00	Use Tax Fr
Use Tax From Inventory	030	3.00	

FREDONIA (F)	FD	COC	
Advertising	018	4.00	
Amusements	012	4.00	
Contracting-Prime	015	4.00	
Contracting- Speculative Builders	016	4.00	
Contracting- Owner-builder	037	4.00	
Job Printing	010	4.00	
Manufactured Buildings	027	4.00	
Timbering and Other Extraction	020	4.00	
Severance - Metal Mining	019	0.10	
Publication	009	4.00	
Hotels	044	4.00	
Residential Rental, Leasing, & Licens	sing for Use 045	4.00	
Commercial Rental, Leasing, & Licer	nsing for Use 213	4.00	
Rental, Leasing, & Licensing for Use	of TPP 214	4.00	
Restaurants and Bars	011	4.00	
Retail Sales	017	4.00	
Retail Sales Food for Home Consump	otion 062	4.00	
Communications	005	4.00	
Transporting	006	4.00	
Utilities	004	4.00	
Use Tax Purchases	029	4.00	
Use Tax From Inventory	030	4.00	

GILBERT (F)	GB			MAR
Advertising		018	1.50	
Amusements		012	1.50	
Contracting-Prime		015	1.50	
Contracting- Speculative Build	ers	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	ı	020	1.50	
Severance -Metal Mining		019	0.10	
Publication		009	1.50	
Hotels		044	1.50	
Hotel/Motel (Additional Tax) ^(B)		144	3.00	
Residential Rental, Leasing, &	Licensing for Use	045	1.50	
Commercial Rental, Leasing, 8	& Licensing for Use	213	1.50	
Rental Occupancy		040	1.50	
Rental, Leasing, & Licensing for	or Use of TPP	214	1.50	
Restaurants and Bars		011	1.50	
Retail Sales		017	1.50	
Retail Sales Food for Home Co	onsumption	062	1.50	
Communications		005	1.50	
Transporting		006	1.50	
Utilities		004	1.50	

Use Tax From Inv (Gross Receipts more 500,001K)

TABLE 2

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

	GION BU	JSINESS CODE	TAX RATE	COUNTY		EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN
GLOBE (F)	GL			GLA	GUADALUPE (F)	GU			MAR	HOLBROO
Advertising	01	18	2.00		Advertising		018	4.00		Amusement
Amusements	01	12	2.00		Amusements		012	5.00		Contracting
Contracting- Prime	01	15	2.00		Contracting- Prime		015	4.00		Contracting
Contracting- Speculative Builders	01	16	2.00		Contracting-Speculative Builders		016	4.00		Contracting
Contracting- Owner-builder	03	37	2.00		Contracting- Owner-builder		037	4.00		Job Printing
Job Printing	01	10	2.00		Job Printing		010	4.00		Manufacture
Manufactured Buildings	02	27	2.00		Manufactured Buildings		027	4.00		Timbering a
Timbering and Other Extraction	02	20	2.00		Timbering and Other Extraction		020	4.00		Severance -
Severance -Metal Mining	01	19	0.10		Severance -Metal Mining		019	0.10		Publication
Publication	00	09	2.00		Publication		009	4.00		Hotels
Hotels	04	14	2.00		Hotels		044	4.00		Hotel/Motel
Hotel/Motel (Additional Tax) ^(B)	14	14	3.00		Residential Rental, Leasing, & Licensing fo	or Use	045	3.00		Residential
Commercial Rental, Leasing, & Licensing for	or Use 21	13	2.00		Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Commercial
Rental, Leasing, & Licensing for Use of TPF	P 21	14	2.00		Rental, Leasing, & Licensing for Use of TP	Р	214	4.00		Rental, Leas
Restaurants and Bars	01	11	2.00		Restaurants and Bars		011	5.00		Restaurants
Retail Sales	01	17	2.00		Retail Sales		017	4.00		Retail Sales
Retail Sales Food for Home Consumption	06	62	2.00		Retail Sales Food for Home Consumption		062	4.00		Retail Sales
Communications	00)5	2.00		Communications		005	4.00		Communica
Transporting	00	06	2.00		Transporting		006	4.00		Transporting
Utilities	00)4	2.00		Utilities		004	4.00		Utilities
NOTE: Retail Tax on portion of single item c	over \$15,0	000 is taxe	d at zero).						Use Tax Pu
										Use Tax Fro

PROGRAM CITIES

Y CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
HOLBROOK (F)	HB			NAV
Amusements		012	3.00	
Contracting-Prime		015	3.00	
Contracting- Speculative Build	ers	016	3.00	
Contracting-Owner-builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extractior	ı	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	or Use of TPP	214	3.00	
Restaurants and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Co	onsumption	062	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	

GOODYEAR (F) GY		MAR	HAYDEN (F) HY		GLA	HUACHUCA CITY HC		СОН
Advertising	018	2.50	Advertising	018	3.00	Advertising	018	1.50
Amusements	012	2.50	Amusements	012	3.00	Amusements	012	1.50
Contracting-Prime	015	3.50	Contracting-Prime	015	3.00	Contracting-Prime	015	1.50
Contracting- Speculative Builders	016	3.50	Contracting-Speculative Builders	016	3.00	Contracting- Speculative Builders	016	1.50
Contracting- Owner-builder	037	3.50	Contracting- Owner-builder	037	3.00	Contracting- Owner-builder	037	1.50
Jet Fuel Sales (cents per gallon)	049	.03/gal	Feed at Wholesale	116	3.00	Feed at Wholesale	116	1.50
Job Printing	010	2.50	Job Printing	010	3.00	Job Printing	010	1.50
Manufactured Buildings	027	2.50	Manufactured Buildings	027	3.00	Manufactured Buildings	027	1.50
Timbering and Other Extraction	020	2.50	Timbering and Other Extraction	020	0.10	Timbering and Other Extraction	020	1.50
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	1.50
Hotels	044	2.50	Hotels	044	3.00	Hotels	044	1.50
Hotel/Motel (Additional Tax) ^(B)	144	2.50	Hotel/Motel (Additional Tax) ^(B)	144	2.00	Residential Rental, Leasing, & Licensing for Use	045	1.50
Residential Rental, Leasing, & Licensing for Use	945	2.50	Residential Rental, Leasing, & Licensing for Use	045	3.00	Commercial Rental, Leasing, & Licensing for Use	213	1.50
Commercial Rental, Leasing, & Licensing for Us	e 213	2.50	Commercial Rental, Leasing, & Licensing for Use	213	3.00	Rental Occupancy	040	1.50
Rental, Leasing, & Licensing for Use of TPP	214	2.50	Rental Occupancy	040	3.00	Rental, Leasing, & Licensing for Use of TPP	214	1.50
Restaurants and Bars	011	4.00	Rental, Leasing, & Licensing for Use of TPP	214	3.00	Restaurants and Bars	011	1.50
Retail Sales	017	2.50	Restaurants and Bars	011	3.00	Retail Sales	017	1.50
Retail Sales (Single item over \$5,000)	717	1.20	Retail Sales	017	3.00	Communications	005	1.50
Retail Sales Food for Home Consumption	062	2.00	Retail Sales Food for Home Consumption	062	3.00	Transporting	006	1.50
Communications	005	2.50	Communications	005	3.00	Utilities	004	1.50
Transporting	006	2.50	Transporting	006	3.00			
Utilities	004	2.50	Utilities	004	3.00			
Jet Fuel Use Tax	051	.03/gal	Use Tax Purchases	029	3.00			
Use Tax Purchases	029	2.50	Use Tax From Inventory	030	3.00			
Use Tax Purchases (Single item over \$5,000)	729	1.20						

030

2.50

Use Tax From Inventory

TABLE 2	PROG	RAM CITIES					All tax rates are expressed as percentag	ges (%) unles:	s otherw	vise noted.
CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE COUNT	Y CITY/TOWN NAME REGIO	N BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		TAX RATE	COUNTY
JEROME JO		YAV	KINGMAN KM			MOH	LITCHFIELD PARK (F) LP			MAR
Advertising	018	3.50	Advertising	018	2.50		Advertising	018	2.80	
Amusements	012	3.50	Amusements	012	2.50		Amusements	012	2.80	
Contracting- Prime	015	3.00	Contracting- Prime	015	2.50		Contracting- Prime	015	4.80	
Contracting- Speculative Builders	016	3.00	Contracting- Speculative Builders	016	2.50		Contracting- Speculative Builders	016	4.80	
Contracting- Owner-builder	037	3.00	Contracting- Owner-builder	037	2.50		Contracting- Owner-builder	037	4.80	
Job Printing	010	3.50	Job Printing	010	2.50		Job Printing	010	2.80	
Manufactured Buildings	027	3.50	Manufactured Buildings	027	2.50		Manufactured Buildings	027	2.80	
Timbering and Other Extraction	020	3.50	Timbering and Other Extraction	020	2.50		Timbering and Other Extraction	020	2.80	
Severance -Metal Mining	019	0.10	Severance -Metal Mining	019	0.10		Severance -Metal Mining	019	0.10	
Publication	009	3.50	Publication	009	2.50		Publication	009	2.80	
Hotels	044	3.50	Hotels	044	2.50		Hotels	044	2.80	
Residential Rental, Leasing, & Licensing for Use	045	3.50	Hotel/Motel (Additional Tax) ^(B)	144	4.00		Hotel/Motel (Additional Tax) ^(B)	144	1.00	
Rental, Leasing, & Licensing for Use of TPP	214	3.50	Residential Rental, Leasing, & Licensing for Us	e 045	2.00		Residential Rental, Leasing, & Licensing for U	se 045	2.80	
Restaurants and Bars	011	3.50	Commercial Rental, Leasing, & Licensing for Us	se 213	2.00		Commercial Rental, Leasing, & Licensing for I	Jse 213	2.80	
Retail Sales	017	3.50	Rental, Leasing, & Licensing for Use of TPP	214	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.80	
Communications	005	3.50	Restaurants and Bars	011	2.50		Restaurants and Bars	011	2.80	
Transporting	006	3.50	Restaurants and Bars (Additional Tax) ^(A)	111	1.00		Retail Sales	017	2.80	
Utilities	004	3.50	Retail Sales	017	2.50		Retail Sales Food for Home Consumption	062	2.80	
			Communications	005	2.50		Communications	005	2.80	
			Transporting	006	2.50		Transporting	006	2.80	
			Utilities	004	2.50		Utilities	004	2.80	
			Use Tax Purchases	029	2.50		Use Tax Purchases	029	2.80	
			Use Tax From Inventory	030	2.50		Use Tax From Inventory	030	2.80	

KEARNY (F) KN		PNL	LAKE HAVASU CITY	LH	МОН	MAMMOTH MH		PNL
Advertising	018	3.00	Amusements	012	2.00	Advertising	018	2.00
Amusements	012	3.00	Contracting- Prime	015	2.00	Amusements	012	2.00
Contracting-Prime	015	4.00	Contracting-Speculative Builders	016	2.00	Contracting-Prime	015	2.00
Contracting-Speculative Builders	016	4.00	Contracting-Owner-builder	037	2.00	Contracting- Speculative Builders	016	2.00
Contracting- Owner-builder	037	4.00	Jet Fuel Sales (cents per gallon)	049	\$.03/g	Contracting- Owner-builder	037	2.00
Job Printing	010	3.00	Job Printing	010	2.00	Job Printing	010	2.00
Manufactured Buildings	027	3.00	Manufactured Buildings	027	2.00	Manufactured Buildings	027	2.00
Timbering and Other Extraction	020	3.00	Timbering and Other Extraction	020	2.00	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	3.00	Publication	009	2.00	Publication	009	2.00
Hotels	044	3.00	Hotels	044	2.00	Hotels	044	2.00
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
Commercial Rental, Leasing, & Licensing for Use	213	2.50	Rental, Leasing, & Licensing for Use of TPP	214	2.00	Commercial Rental, Leasing, & Licensing for Use	213	2.00
Rental, Leasing, & Licensing for Use of TPP	214	3.00	Rental Occupancy	040	2.00	Rental, Leasing, & Licensing for Use of TPP	214	2.00
Restaurants and Bars	011	3.00	Restaurants and Bars	011	2.00	Restaurants and Bars	011	2.00
Retail Sales	017	3.00	Restaurants and Bars (Additional Tax) ^(A)	111	1.00	Retail Sales	017	2.00
Retail Sales Food for Home Consumption	062	3.00	Retail Sales	017	2.00	Communications	005	2.00
Communications	005	3.00	Communications	005	2.00	Transporting	006	2.00
Transporting	006	3.00	Transporting	006	2.00	Utilities	004	2.00
Utilities	004	3.00	Utilities	004	2.00	Use Tax Purchases	029	2.00
			Jet Fuel Use Tax	051	\$.03/g	Use Tax From Inventory	030	2.00
			Use Tax Purchases	029	2.00			

030

2.00

"Additional Tax" means in addition to Restaurant Tax

(A) (B) "Additional Tax" means in additional to Hotel Use Tax From Inventory

TABLE 2

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

CODE

018 012

015

016

037

010

027

020

019

009

044

144

045

213

RATE

3.00

3.00

3.00

3.00

3.00

3.00

3.00

3.00

0.10

3.00

3.00

4.263

3.00

3.00

COC

			All tax rates are expresse	d as percentages	(%) unless	otherw	ise noted.
REGION	BUSINESS	COUNTY	CITY/TOWN NAME	REGION	BUSINESS	TAX	COUNTY

CITY/TOWN NAME REGI				GION	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	B
MARANA MA	4	PMA/PNI	MIAMI (F)	MM			GLA	PAGE (F)	PG	
Amusements	012	2.00	Advertising		018	2.50		Advertising		
Contracting-Prime	015	4.00	Amusements		012	2.50		Amusements		
Contracting- Speculative Builders	016	4.00	Contracting- Prime		015	2.50		Contracting- Prime		
Contracting-Owner-builder	037	4.00	Contracting- Speculative Builders		016	2.50		Contracting- Speculative Builders		
Job Printing	010	2.00	Contracting- Owner-builder		037	2.50		Contracting- Owner-builder		
Manufactured Buildings	027	2.00	Job Printing		010	2.50		Job Printing		
Timbering and Other Extraction	020	2.00	Manufactured Buildings		027	2.50		Manufactured Buildings		
Severance -Metal Mining	019	0.10	Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		
Publication	009	2.00	Severance -Metal Mining		019	0.10		Severance -Metal Mining		
Hotels	044	2.00	Publication		009	2.50		Publication		
Hotel/Motel (Additional Tax) ^(B)	144	6.00	Hotels		044	2.50		Hotels		
Commercial Rental, Leasing, & Licensing for	Use 213	2.00	Residential Rental, Leasing, & Licensing for	or Use	045	2.50		Hotel/Motel (Additional Tax) ^(B)		
Rental Occupancy	040	2.00	Commercial Rental, Leasing, & Licensing f	or Use	213	2.50		Residential Rental, Leasing, & Lice	nsing for Use	
Rental, Leasing, & Licensing for Use of TPP	214	2.00	Rental, Leasing, & Licensing for Use of TP	Р	214	2.50		Commercial Rental, Leasing, & Lice	ensing for Use	э
Restaurants and Bars	011	2.00	Restaurants and Bars		011	2.50		Rental, Leasing, & Licensing for Us	e of TPP	
Retail Sales	017	2.00	Retail Sales		017	2.50		Restaurants and Bars		
Communications	005	4.00	Retail Sales Food for Home Consumption		062	2.50		Retail Sales		
Transporting	006	2.00	Communications		005	2.50		Retail Sales (Single item Portion over	er \$3,000)	
Utilities	004	4.00	Transporting		006	2.50		Retail Sales Food for Home Consur	nption	
Use Tax Purchases	029	2.00	Utilities		004	2.50		Communications		
Use Tax From Inventory	030	2.00						Transporting		
								l Itilities		

ORO VALLEY

PROGRAM CITIES

	Commercial Rental, Leasing, & Licensing for Use	213	3.00
	Rental, Leasing, & Licensing for Use of TPP	214	3.00
	Restaurants and Bars	011	4.00
	Retail Sales	017	3.00
	Retail Sales (Single item Portion over \$3,000)	387	2.00
	Retail Sales Food for Home Consumption	062	3.00
	Communications	005	3.00
	Transporting	006	3.00
	Utilities	004	3.00
	Use Tax Purchases	029	3.00
	Use Tax Purch (Single Item Portion over \$3,000)	389	2.00
	Use Tax From Inventory	030	3.00
			MAD
PMA	PARADISE VALLEY (F) PV		MAR
	Advertising	018	2.50
	Amusements	012	2.50
	Contracting- Prime	015	2.50
	Contracting-Speculative Builders	016	2.50
	Contracting- Owner-builder	037	2.50
	Job Printing	010	2.50
	Manufactured Buildings	027	2.50
	Timbering and Other Extraction	020	2.50
	Severance -Metal Mining	019	0.10
	Publication	009	2.50
	Hotels	044	2.50
	Hotel/Motel (Additional Tax) ^(B)	144	3.40
	Residential Rental, Leasing, & Licensing for Use	045	1.65
	Commercial Rental, Leasing, & Licensing for Use	213	1.65
	Commercial Lease (Additional Tax) [©]	313	0.85
	Rental Occupancy	040	1.65
	Rental, Leasing, & Licensing for Use of TPP	214	2.50
	Restaurants and Bars	011	2.50
	Restaurants and Bars Retail Sales		
	Retail Sales	011	2.50
		011 017	2.50 2.50 2.50
	Retail Sales Retail Sales Food for Home Consumption Communications	011 017 062 005	2.50 2.50 2.50 2.50
	Retail Sales Retail Sales Food for Home Consumption Communications Transporting	011 017 062 005 006	2.50 2.50 2.50 2.50 2.50
	Retail Sales Retail Sales Food for Home Consumption Communications	011 017 062 005	2.50 2.50 2.50 2.50

MARICOPA (F)	MP	PN	L
Advertising	018	2.00	
Amusements	012	2.00	
Contracting- Prime	015	3.50	
Contracting-Speculative Builders	016	3.50	
Contracting- Owner-builder	037	3.50	
Job Printing	010	2.00	
Manufactured Buildings	027	2.00	
Timbering and Other Extraction	020	2.00	
Severance -Metal Mining	019	0.10	
Publication	009	2.00	
Hotels	044	2.00	
Hotel/Motel (Additional Tax) ^(B)	144	2.00	
Residential Rental, Leasing, & Licensing	g for Use 045	2.00	
Commercial Rental, Leasing, & Licensin	ig for Use 213	2.00	
Rental, Leasing, & Licensing for Use of	TPP 214	2.00	
Restaurants and Bars	011	2.00	
Retail Sales	017	2.00	
Retail Sales Food for Home Consumption	on 062	2.00	
Communications	005	2.00	
Transporting	006	2.00	
Utilities	004	2.00	
Use Tax Purchases	029	2.00	
Use Tax From Inventory	030	2.00	

Advertising		018	2.00
Amusements		012	2.00
Contracting- Prin	ne	015	4.00
Contracting-Spe	culative Builders	016	4.00
Contracting- Own	ner-builder	037	4.00
Job Printing		010	2.00
Manufactured Bu	ildings	027	2.00
Timbering and O	ther Extraction	020	2.00
Severance -Meta	l Mining	019	0.10
Publication		009	2.00
Hotels		044	2.00
Hotel/Motel (Add	itional Tax) ^(B)	144	6.00
Rental Occupant	εy.	040	2.00
Rental, Leasing,	& Licensing for Use of TPP	214	2.00
Restaurants and	Bars	011	2.00
Retail Sales		017	2.00
Transporting		006	2.00
Utilities		004	4.00

OR

006

004

2.50

2.50

TABLE 2 PROGRAM CITIES All tax rates are expressed as percentages (%) unless otherwise noted REGION BUSINESS TAX REGION BUSINESS TAX REGION BUSINESS TAX **CITY/TOWN NAME** COUNTY **CITY/TOWN NAME** COUNTY **CITY/TOWN NAME** COUNTY CODE RATE CODE RATE CODE CODE RATE CODE CODE PARKER LAP **PAYSON (F)** PS GLA **PINETOP-LAKESIDE (F)** PP NAV PK 2.00 2.12 2.50 Advertising 018 Advertising 018 Advertising 018 012 2.00 Amusements 012 2.12 012 2.50 Amusements Amusements Contracting-Prime 015 2.00 Contracting-Prime 015 2.12 Contracting-Prime 015 2.50 2.00 016 016 2.50 **Contracting- Speculative Builders** 016 Contracting- Speculative Builders 2.12 Contracting- Speculative Builders 037 2.12 2.50 Contracting- Owner-builder 037 2.00 Contracting- Owner-builder Contracting- Owner-builder 037 Job Printing 010 2.00 Job Printing 010 2.12 Job Printing 010 2.50 Manufactured Buildings 027 2.00 Manufactured Buildings 027 2.12 Manufactured Buildings 027 2.50 Timbering and Other Extraction 020 2.00 Timbering and Other Extraction 020 2.12 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 2.00 Publication 009 2.12 Publication 009 2.50 044 2.00 Hotels 044 Hotels 044 2.50 Hotels 2.12 Hotel/Motel (Additional Tax)^(B) 144 4.00 Hotel/Motel (Additional Tax)^(B) 144 5.00 Hotel/Motel (Additional Tax)^(B) 144 3.00 2.00 Commercial Rental, Leasing, & Licensing for Use 213 Commercial Rental, Leasing, & Licensing for Use 213 2.12 Residential Rental, Leasing, & Licensing for Use 045 2.50 Rental, Leasing, & Licensing for Use of TPP 214 2.00 **Rental Occupancy** 040 2.12 Commercial Rental, Leasing, & Licensing for Use 213 2.50 Restaurants and Bars 011 4.00 Rental, Leasing, & Licensing for Use of TPP 214 2.12 Rental, Leasing, & Licensing for Use of TPP 214 2.50 Retail Sales 017 2.00 Restaurants and Bars 011 2.12 Restaurants and Bars 011 2.50 Retail Sales (Single item over \$2,500) 197 1.00 Retail Sales 017 2.12 Restaurants and Bars (Additional Tax)^(A) 111 2.00 Communications 005 2.00 Retail Sales Food for Home Consumption 062 2.12 **Retail Sales** 017 2.50 Transporting 006 2.00 Communications 005 2.12 Retail Sales (Single item portion over \$5,000) 357 1.50 Utilities 004 3.00 Transporting 006 2.12 Retail Sales Food for Home Consumption 062 2.50 Utilities 004 2.12 Communications 005 2.50

PATAGONIA (F) PA		STC	PIMA (F) PM		GRA	PRESCOTT VALLEY (F)	PL	YAV
Advertising	018	3.00	Advertising	018	2.00	Advertising	018	2.33
Amusements	012	3.00	Amusements	012	2.00	Amusements	012	2.33
Contracting- Prime	015	3.00	Contracting- Prime	015	3.00	Contracting- Prime	015	2.33
Contracting-Speculative Builders	016	3.00	Contracting-Speculative Builders	016	3.00	Contracting-Speculative Builders	016	2.33
Contracting- Owner-builder	037	3.00	Contracting- Owner-builder	037	3.00	Contracting- Owner-builder	037	2.33
Feed at Wholesale	116	3.00	Job Printing	010	2.00	Job Printing	010	2.33
Job Printing	010	3.00	Manufactured Buildings	027	2.00	Manufactured Buildings	027	2.33
Manufactured Buildings	027	3.00	Timbering and Other Extraction	020	2.00	Timbering and Other Extraction	020	2.33
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	2.00	Publication	009	2.33
Publication	009	3.00	Hotels	044	2.00	Hotels	044	2.33
Hotels	044	3.00	Residential Rental, Leasing, & Licensing for Use	045	2.00	Hotel/Motel (Additional Tax) ^(B)	144	2.33
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	2.33
Residential Rental, Leasing, & Licensing for Use	e 045	3.00	Rental, Leasing, & Licensing for Use of TPP	214	2.00	Restaurants and Bars	011	2.33
Commercial Rental, Leasing, & Licensing for Us	se 213	3.00	Restaurants and Bars	011	2.00	Retail Sales	017	2.33
Rental Occupancy	040	3.00	Retail Sales	017	2.00	Retail Sales Food for Home Consumption	062	2.33
Rental, Leasing, & Licensing for Use of TPP	214	3.00	Retail Sales Food for Home Consumption	062	2.00	Communications	005	2.33
Restaurants and Bars	011	3.00	Communications	005	2.00	Transporting	006	2.33
Retail Sales	017	3.00	Transporting	006	2.00	Utilities	004	2.33
Retail Sales Food for Home Consumption	062	2.50	Utilities	004	2.00	Wastewater Utility Services	485	2.33
Communications	005	3.00				Use Tax Purchases	029	2.33
Transporting	006	3.00				Use Tax From Inventory	030	2.33

004

3 00

Utilities

Transporting

Utilities

Arizona State, County and City

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2	F	PROG	RAM	CITIES						All tax rates are expressed as percenta	ages (%) unless	otherw	ise noted
CITY/TOWN NAME REGIO			TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS CODE	TAX RATE	COUNTY
QUARTZSITE QZ	Ζ			LAP	QUEEN CREEK SPECIAL DISTRICT (F)	QD			MAR/PNL	SAHUARITA SA	λ			PMA
Amusements		012	2.50		Amusements		012	2.50		Amusements		012	2.00	
Contracting-Prime		015	3.50		Job Printing		010	2.50		Contracting-Prime		015	4.00	
Contracting- Speculative Builders		016	3.50		Publication		009	2.50		Contracting- Speculative Builders		016	4.00	
Contracting-Owner-builder		037	3.50		Hotels		044	2.50		Contracting-Owner-builder		037	4.00	
Job Printing		010	2.50		Restaurants and Bars		011	2.50		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Retail Sales		017	2.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.50		Retail Sales Food for Home Consumption		062	2.50		Timbering and Other Extraction		020	2.00	
Severance -Metal Mining		019	0.10		Communications		005	2.50		Severance -Metal Mining		019	0.10	
Publication		009	2.50		Transporting		006	2.50		Publication		009	2.00	
Extended Stay		244	5.50		Utilities		004	2.50		Hotels		044	2.00	
Commercial Rental, Leasing, & Licensing for U	Jse	213	2.50		Use Tax Purchases		029	2.50		Hotel/Motel (Additional Tax) ^(B)		144	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Use Tax From Inventory		030	2.50		Residential Rental, Leasing, & Licensing for L	Use	045	2.00	
Restaurants and Bars		011	3.00		Call 480-358-3000 to find out if this rate app	plies to you	ır business ad	ctivities		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Retail Sales		017	2.50		in Queen Creek.					Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales (Single item portion over \$10,000)		367	1.00							Restaurants and Bars		011	2.00	
Communications		005	2.50							Retail Sales		017	2.00	
Transporting		006	2.50							Communications		005	2.00	
Utilities		004	2.50							Transporting		006	2.00	
Use Tax Purchases		029	2.50							Utilities		004	2.00	
Use Tax Purchases (Single item portion over \$10,0	000)	369	1.00											
Use Tax From Inventory		030	2.50											

QUEEN CREEK (F) QC		MAR/PNL	SAFFORD (F) SF		GRA	ST JOHN'S (F) SJ			APA
Advertising	018	2.25	Advertising	018	2.50	Advertising	018	3.00	
Amusements	012	2.25	Amusements	012	2.50	Amusements	012	3.00	
Contracting-Prime	015	4.25	Contracting-Prime	015	2.50	Contracting-Prime	015	3.00	
Contracting- Speculative Builders	016	4.25	Contracting- Speculative Builders	016	2.50	Contracting- Speculative Builders	016	3.00	
Contracting- Owner-builder	037	4.25	Contracting- Owner-builder	037	2.50	Contracting- Owner-builder	037	3.00	
Job Printing	010	2.25	Feed at Wholesale	116	2.50	Job Printing	010	3.00	
Manufactured Buildings	027	2.25	Job Printing	010	2.50	Manufactured Buildings	027	3.00	
Timbering and Other Extraction	020	2.25	Manufactured Buildings	027	2.50	Timbering and Other Extraction	020	3.00	
Severance - Metal Mining	019	0.10	Timbering and Other Extraction	020	2.50	Severance -Metal Mining	019	0.10	
Publication	009	2.25	Severance - Metal Mining	019	0.10	Publication	009	3.00	
Hotels	044	2.25	Publication	009	2.50	Hotels	044	3.00	
Hotel/Motel (Additional Tax) ^(B)	144	3.00	Hotels	044	2.50	Hotel/Motel (Additional Tax) ^(B)	144	3.00	
Residential Rental, Leasing, & Licensing for Use	045	2.25	Hotel/Motel (Additional Tax) ^(B)	144	5.00	Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing for Use	213	2.25	Commercial Rental, Leasing, & Licensing for Use	213	2.50	Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPP	214	2.25	Rental Occupancy	040	2.50	Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Restaurants and Bars	011	2.25	Rental, Leasing, & Licensing for Use of TPP	214	2.50	Restaurants and Bars	011	3.00	
Retail Sales	017	2.25	Restaurants and Bars	011	2.50	Retail Sales	017	3.00	
Retail Sales Food for Home Consumption	062	2.25	Retail Sales	017	2.50	Retail Sales Food for Home Consumption	062	3.00	
Communications	005	2.25	Retail Sales (Single item over \$5,000)	717	1.00	Communications	005	3.00	
Transporting	006	2.25	Retail Sales Food for Home Consumption	062	2.50	Transporting	006	3.00	
Utilities	004	2.25	Communications	005	2.50	Utilities	004	3.00	
Use Tax Purchases	029	2.25	Transporting	006	2.50	Use Tax Purchases	029	3.00	
Use Tax From Inventory	030	2.25	Utilities	004	2.50	Use Tax From Inventory	030	3.00	
			Use Tax Purchases	029	2.50				
			Use Tax Purchases (Single item over \$5,000)	729	1.00				

030

2.50

(B) "Additional Tax" means in additional to Hotel (C)"Additional Tax" means in additional to Commercial Lease (F)These Cities/Towns tax food for home consumption

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2	PROGF	RAM CITIES					All tax rates are expressed as percentag	es (%) unless	otherw	ise noted.
CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE COUNTY	CITY/TOWN NAME REGIO CODE		TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SAN LUIS (F) SU		YMA	SIERRA VISTA (F) SR			СОН	SOMERTON (F) SO			YMA
Advertising	018	4.00	Advertising	018	1.75		Advertising	018	3.30	
Amusements	012	4.00	Amusements	012	1.75		Amusements	012	3.30	
Contracting- Prime	015	4.00	Contracting- Prime	015	2.45		Contracting- Prime	015	3.30	
Contracting-Speculative Builders	016	4.00	Contracting- Speculative Builders	016	2.45		Contracting- Speculative Builders	016	3.30	
Contracting- Owner-builder	037	4.00	Contracting- Owner-builder	037	2.45		Contracting- Owner-builder	037	3.30	
Job Printing	010	4.00	Feed at Wholesale	116	1.75		Job Printing	010	3.30	
Manufactured Buildings	027	4.00	Jet Fuel Sales (cents per gallon)	049	\$.02/ga	al	Manufactured Buildings	027	3.30	
Timbering and Other Extraction	020	4.00	Job Printing	010	1.75		Timbering and Other Extraction	020	3.30	
Severance -Metal Mining	019	0.10	Manufactured Buildings	027	1.75		Severance - Metal Mining	019	0.10	
Publication	009	4.00	Timbering and Other Extraction	020	1.75		Publication	009	3.30	
Hotels	044	4.00	Severance -Metal Mining	019	0.10		Hotels	044	3.30	
Residential Rental, Leasing, & Licensing for Use	045	4.00	Publication	009	1.75		Hotel/Motel (Additional Tax) ^(B)	144	2.50	
Commercial Rental, Leasing, & Licensing for Use	213	4.00	Extended Stay	244	5.50		Residential Rental, Leasing, & Licensing for Us	e 045	3.30	
Rental, Leasing, & Licensing for Use of TPP	214	4.00	Residential Rental, Leasing, & Licensing for Us	e 045	1.00		Commercial Rental, Leasing, & Licensing for U	se 213	3.30	
Restaurants and Bars	011	4.00	Commercial Rental, Leasing, & Licensing for U	se 213	1.00		Rental, Leasing, & Licensing for Use of TPP	214	3.30	
Retail Sales	017	4.00	Rental, Leasing, & Licensing for Use of TPP	214	1.75		Restaurants and Bars	011	3.30	
Retail Sales Food for Home Consumption	062	4.00	Restaurants and Bars	011	2.60		Retail Sales	017	3.30	
Communications	005	4.00	Retail Sales	017	1.75		Retail Sales Food for Home Consumption	062	3.30	
Transporting	006	4.00	Retail Sales Food for Home Consumption	062	1.75		Communications	005	3.30	
Utilities	004	4.00	Communications	005	2.00		Transporting	006	3.30	
Use Tax Purchases	029	4.00	Transporting	006	1.75		Utilities	004	3.30	
Use Tax From Inventory	030	4.00	Utilities	004	2.00		Use Tax Purchases	029	2.50	
			Jet Fuel Use Tax	051	\$.02/ga	al	Use Tax From Inventory	030	2.50	
			Use Tax Purchases	029	1.75					
			Use Tax From Inventory	030	1.75					

SHOW LOW (F) SL		NAV	SNOWFLAKE (F) SN		NAV	SOUTH TUCSON (F) ST		PMA
Advertising	018	2.00	Advertising	018	2.00	Advertising	018	4.50
Amusements	012	2.00	Amusements	012	2.00	Amusement	012	4.50
Contracting- Prime	015	2.00	Contracting-Prime	015	2.00	Contracting - Prime	015	4.50
Contracting-Speculative Builders	016	2.00	Contracting-Speculative Builders	016	2.00	Contracting - Speculative Builders	016	4.50
Contracting- Owner-builder	037	2.00	Contracting- Owner-builder	037	2.00	Contracting-Owner Builder	037	4.50
Job Printing	010	2.00	Job Printing	010	2.00	Job Printing	010	4.50
Manufactured Buildings	027	2.00	Manufactured Buildings	027	2.00	Manufactured Buildings	027	4.50
Timbering and Other Extraction	020	2.00	Timbering and Other Extraction	020	2.00	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	2.00	Publication	009	2.00	Publication	009	4.50
Hotels	044	2.00	Hotels	044	2.00	Hotels	044	2.50
Commercial Rental, Leasing, & Licensing for Use	213	2.00	Hotel/Motel (Additional Tax) ^(B)	144	4.00	Hotel/Motel (Additional Tax) ^(B)	144	1.50
Rental, Leasing, & Licensing for Use of TPP	214	2.00	Commercial Rental, Leasing, & Licensing for Use	213	2.00	Residential Rental, Leasing, & Licensing for Use	045	2.50
Restaurants and Bars	011	2.00	Rental, Leasing, & Licensing for Use of TPP	214	2.00	Commercial Rental, Leasing, & Licensing for Use	213	2.50
Retail Sales	017	2.00	Restaurants and Bars	011	3.00	Rental, Leasing, & Licensing for Use of TPP	214	4.50
Retail Sales Food for Home Consumption	062	2.00	Retail Sales	017	2.00	Restaurants and Bars	011	5.50
Communications	005	2.00	Retail Sales Food for Home Consumption	062	2.00	Retail	017	4.50
Transporting	006	2.00	Communications	005	2.00	Retail Sales Food for Home Consumption	062	1.50
Utilities	004	2.00	Transporting	006	2.00	Communications	005	4.50
			Utilities	004	2.00	Transporting	006	4.50
						Utilities	004	4.50

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TABLE 2		PROG	RAM	CITIES						All tax rates are expressed as percentag	<mark>les (%) unle</mark> s	s otherw	vise noted.
CITY/TOWN NAME REG		BUSINESS CODE	TAX RATE	COUNTY		EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		S TAX RATE	COUNTY
SPRINGERVILLE (F) S'	V			APA	SUPERIOR	SI			PNL	TAYLOR (F) TL			NAV
Advertising		018	3.00		Advertising		018	4.00		Advertising	018	2.00	
Amusement		012	3.00		Amusement		012	4.00		Amusement	012	2.00	
Contracting- Prime		015	3.00		Contracting- Prime		015	4.00		Contracting- Prime	015	2.00	
Contracting- Speculative Builders		016	3.00		Contracting- Speculative Builders		016	4.00		Contracting- Speculative Builders	016	2.00	
Contracting- Owner-builder		037	3.00		Contracting- Owner-builder		037	4.00		Contracting- Owner-builder	037	2.00	
Job Printing		010	3.00		Job Printing		010	4.00		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	4.00		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	4.00		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	3.00		Publication		009	4.00		Publication	009	2.00	
Hotels		044	3.00		Hotels		044	4.00		Hotels	044	2.00	
Hotel/Motel (Additional Tax) ^(B)		144	2.00		Residential Rental, Leasing, & Licensing f	for Use	045	2.00		Hotel/Motel (Additional Tax) ^(B)	144	2.00	
Residential Rental, Leasing, & Licensing for	Use	045	3.00		Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Residential Rental, Leasing, & Licensing for U	se 045	2.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TF	PP	214	4.00		Commercial Rental, Leasing, & Licensing for l	Jse 213	2.00	
Rental, Leasing, & Licensing for Use of TPP	•	214	3.00		Restaurants and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Restaurants and Bars		011	3.00		Retail Sales		017	4.00		Restaurants and Bars	011	2.00	
Retail Sales		017	3.00		Retail Sales (Single item Portion over \$50	0)	407	1.00		Retail Sales	017	2.00	
Retail Sales (Single item Portion over \$1,000))	397	2.00		Communications		005	4.00		Retail Sales Food for Home Consumption	062	2.00	
Retail Sales Food for Home Consumption		062	3.00		Transporting		006	4.00		Transporting	006	2.00	
Communications		005	3.00		Utilities		004	4.00		Utilities	004	2.00	
Transporting		006	3.00							Communications	005	2.00	
Utilities		004	3.00										

STAR VALLEY (F) SY		GLA	SURPRISE SP		MAR	THATCHER (F) TC			GRA
Advertising	018	2.00	Advertising	018	2.20	Amusement	012	2.50	
Amusement	012	2.00	Amusement	012	2.20	Contracting- Prime	015	3.50	
Contracting-Prime	015	2.00	Contracting-Prime	015	3.70	Contracting-Speculative Builders	016	3.50	
Contracting- Speculative Builders	016	2.00	Contracting- Speculative Builders	016	3.70	Contracting-Owner-builder	037	3.50	
Contracting- Owner-builder	037	2.00	Contracting- Owner-builder	037	3.70	Job Printing	010	2.50	
Job Printing	010	2.00	Feed at Wholesale	116	2.20	Manufactured Buildings	027	2.50	
Manufactured Buildings	027	2.00	Job Printing	010	2.20	Timbering and Other Extraction	020	2.50	
Timbering and Other Extraction	020	2.00	Manufactured Buildings	027	2.20	Severance -Metal Mining	019	0.10	
Severance - Metal Mining	019	0.10	Timbering and Other Extraction	020	2.20	Publication	009	2.50	
Publication	009	2.00	Severance - Metal Mining	019	0.10	Hotels	044	2.50	
Hotels	044	2.00	Publication	009	2.20	Hotel/Motel (Additional Tax) ^(B)	144	3.00	
Residential Rental, Leasing, & Licensing for Use	045	2.00	Hotels	044	2.20	Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing for	213	2.00	Hotel/Motel (Additional Tax) ^(B)	144	2.52	Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPP	214	2.00	Residential Rental, Leasing, & Licensing for Use	045	2.20	Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Restaurants and Bars	011	2.00	Commercial Rental, Leasing, & Licensing for Use	213	2.20	Restaurants and Bars	011	2.50	
Retail Sales	017	2.00	Rental Occupancy	040	2.20	Retail Sales	017	2.50	
Retail Sales Food for Home Consumption	062	2.00	Rental, Leasing, & Licensing for Use of TPP	214	2.20	Retail Sales (Single item over \$5,000)	717	1.00	
Communications	005	2.00	Restaurants and Bars	011	3.20	Retail Sales Food for Home Consumption	062	2.50	
Transporting	006	2.00	Retail Sales	017	2.20	Communications	005	2.50	
Utilities	004	2.00	Communications	005	2.20	Transporting	006	2.50	
			Transporting	006	2.20	Utilities	004	2.50	
			Utilities	004	2.20	Use Tax Purchases	029	2.50	
			Use Tax Purchases	029	2.20	Use Tax From Inventory	030	2.50	
			Use Tax From Inventory	030	2.20	•			

- (A) (B) "Additional Tax" means in addition to Restaurant Tax
- "Additional Tax" means in additional to Hotel

005

006

004

3.00

2.20

2.20

TABLE 2	PRO	OGRAM CITIES						All tax rates are expressed as percen	ntages ((%) unless	s otherw	vise noted.
CITY/TOWN NAME REG CO				REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		gion i Dde	BUSINESS CODE	TAX RATE	COUNTY
TOLLESON (F) TI		MAR		1			COC	()	VB			MAR/YAV
Amusement	012		Advertising		018	2.00		Advertising		018	2.20	
Contracting-Prime	015		Amusement		012	2.00		Amusement		012	2.20	
Contracting- Speculative Builders	016	6 2.50	Contracting-Prime		015	2.00		Contracting- Prime		015	2.20	
Contracting- Owner-builder	037	2.50	Contracting-Speculative Builders		016	2.00		Contracting-Speculative Builders		016	2.20	
Job Printing	010	0 2.50	Contracting-Owner-builder		037	2.00		Contracting-Owner-builder		037	2.20	
Manufactured Buildings	027	2.50	Job Printing		010	2.00		Feed at Wholesale		116	2.20	
Timbering and Other Extraction	020	2.50	Manufactured Buildings		027	2.00		Job Printing		010	2.20	
Severance -Metal Mining	019	9 0.10	Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	2.20	
Publication	009	9 2.50	Severance -Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20	
Hotels	044	4 2.50	Publication		009	2.00		Severance - Metal Mining		019	0.10	
Hotel/Motel (Additional Tax) ^(B)	144	4 2.00	Hotels		044	2.00		Publication		009	2.20	
Residential Rental, Leasing, & Licensing for	Use 045	5 2.50	Hotel/Motel (Additional Tax) ^(B)		144	2.00		Hotels		044	2.20	
Commercial Rental, Leasing, & Licensing for	r Use 213	3 2.50	Commercial Rental, Leasing, & Licensing	J for Use	213	2.00		Hotel/Motel (Additional Tax) ^(B)		144	2.00	
Rental, Leasing, & Licensing for Use of TPP	214	4 2.50	Rental, Leasing, & Licensing for Use of TF	PP	214	2.00		Residential Rental, Leasing, & Licensing fo	or Use	045	1.70	
Restaurants and Bars	011	1 2.50	Restaurants and Bars		011	4.00		Commercial Rental, Leasing, & Licensing f	for Use	213	1.70	
Retail Sales	017	7 2.50	Retail Sales		017	2.00		Rental Occupancy		040	1.70	
Retail Sales (Single item portion over \$5,000	0) 357	2.00	Communications		005	2.00		Rental, Leasing, & Licensing for Use of TP	P	214	2.20	
Retail Sales Food for Home Consumption	062	2 2.50	Transporting		006	2.00		Restaurants and Bars		011	2.20	
Communications	005	5 2.50	Utilities		004	2.00		Retail Sales		017	2.20	
Transporting	006	6 2.50						Retail Sales (Single item over \$5,000)		717	1.69	
Utilities	004	4 2.50						Retail Sales Food for Home Consumption		062	2.20	

TOMBSTONE TS		СОН	WELLTON (F) WT		YMA	WILLCOX WC			COC
Advertising	018	3.50	Advertising	018	2.50	Advertising	018	3.00	
Amusement	012	3.50	Amusement	012	2.50	Amusement	012	3.00	
Contracting-Prime	015	3.50	Contracting-Prime	015	2.50	Contracting-Prime	015	3.00	
Contracting-Speculative Builders	016	3.50	Contracting- Speculative Builders	016	2.50	Contracting- Speculative Builders	016	3.00	
Contracting-Owner-builder	037	3.50	Contracting-Owner-builder	037	2.50	Contracting-Owner-builder	037	3.00	
Job Printing	010	3.50	Job Printing	010	2.50	Job Printing	010	3.00	
Manufactured Buildings	027	3.50	Manufactured Buildings	027	2.50	Manufactured Buildings	027	3.00	
Timbering and Other Extraction	020	3.50	Timbering and Other Extraction	020	2.50	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	3.50	Publication	009	2.50	Publication	009	3.00	
Hotels	044	3.50	Hotels	044	2.50	Hotels	044	7.00	
Hotel/Motel (Additional Tax) ^(B)	144	4.00	Hotel/Motel (Additional Tax) ^(B)	144	2.50	Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Residential Rental, Leasing, & Licensing for Use	045	2.50	Residential Rental, Leasing, & Licensing for Use	045	2.50	Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Commercial Rental, Leasing, & Licensing for Use	213	2.50	Commercial Rental, Leasing, & Licensing for Use	213	2.50	Restaurants and Bars	011	3.00	
Rental, Leasing, & Licensing for Use of TPP	214	3.50	Rental, Leasing, & Licensing for Use of TPP	214	2.50	Retail Sales	017	3.00	
Restaurants and Bars	011	3.50	Restaurants and Bars	011	2.50	Retail Sales (Single item over \$1,250)	417	2.00	
Retail Sales	017	3.50	Retail Sales	017	2.50	Communications	005	3.00	
Communications	005	3.50	Retail Sales Food for Home Consumption	062	2.50	Transporting	006	3.00	
Transporting	006	3.50	Communications	005	2.50	Utilities	004	3.00	
Utilities	004	3.50	Transporting	006	2.50				
			Utilities	004	2.50				

Communications

Transporting

Utilities

TABLE 2

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

PROGRAM CITIES

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

CITY/TOWN NAME REGIO	I BUSINESS CODE	RATE COUNTY		EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		S TAX RATE	COUNTY
WILLIAMS WL		000	WINSLOW (F)	WS			NAV	YUMA (F) YM			YMA
Advertising	018	3.50	Advertising		018	3.00		Advertising	018	1.70	
Amusement	012	3.50	Amusement		012	3.00		Amusement	012	1.70	
Contracting- Prime	015	3.50	Contracting- Prime		015	3.00		Contracting- Prime	015	1.70	
Contracting- Speculative Builders	016	3.50	Contracting- Speculative Builders		016	3.00		Contracting- Speculative Builders	016	1.70	
Contracting- Owner-builder	037	3.50	Contracting- Owner-builder		037	3.00		Contracting- Owner-builder	037	1.70	
Job Printing	010	3.50	Jet Fuel Sales (cents per gallon)		049	\$.03/ga	I	Job Printing	010	1.70	
Manufactured Buildings	027	3.50	Job Printing		010	3.00		Manufactured Buildings	027	1.70	
Timbering and Other Extraction	020	3.50	Manufactured Buildings		027	3.00		Timbering and Other Extraction	020	1.70	
Severance -Metal Mining	019	0.10	Timbering and Other Extraction		020	3.00		Severance -Metal Mining	019	0.10	
Publication	009	3.50	Severance - Metal Mining		019	0.10		Publication	009	1.70	
Hotels	044	4.50	Publication		009	3.00		Hotels	044	1.70	
Residential Rental, Leasing, & Licensing for Use	045	3.00	Hotels		044	3.00		Residential Rental, Leasing, & Licensing for L	se 045	1.70	
Commercial Rental, Leasing, & Licensing for Us	e 213	3.00	Hotel/Motel (Additional Tax) ^(B)		144	2.00		Commercial Rental, Leasing, & Licensing for	Jse 213	1.70	
Rental, Leasing, & Licensing for Use of TPP	214	3.50	Commercial Rental, Leasing, & Licensing f	for Use	213	3.00		Rental, Leasing, & Licensing for Use of TPP	214	1.70	
Restaurants and Bars	011	4.50	Rental Occupancy		040	3.00		Restaurants and Bars	011	1.70	
Retail Sales	017	3.50	Rental, Leasing, & Licensing for Use of TP	PP	214	3.00		Retail Sales	017	1.70	
Communications	005	3.50	Restaurants and Bars		011	3.00		Retail Sales Food for Home Consumption	062	1.70	
Transporting	006	3.50	(A) Restaurants and Bars (Additional Tax)		111	2.00		Communications	005	1.70	
Utilities	004	3.50	Retail Sales		017	3.00		Transporting	006	1.70	
			Retail Sales Food for Home Consumption		062	3.00		Utilities	004	1.70	
			Communications		005	3.00		NOTE: Retail Tax on portion of single item ov	er \$25,000 is ta	xed at zer	D.
			Transporting		006	3.00					

004

3.00

WINKELMAN (F) WM		GLA/PNL	YOUNGTOWN (F) YT		MAR
Advertising	018	3.50	Advertising	018	3.00
Amusement	012	3.50	Amusement	012	3.00
Contracting-Prime	015	3.50	Contracting-Prime	015	3.00
Contracting- Speculative Builders	016	3.50	Contracting- Speculative Builders	016	3.00
Contracting- Owner-builder	037	3.50	Contracting- Owner-builder	037	3.00
Job Printing	010	3.50	Job Printing	010	3.00
Manufactured Buildings	027	3.50	Manufactured Buildings	027	3.00
Timbering and Other Extraction	020	3.50	Timbering and Other Extraction	020	3.00
Severance -Metal Mining	019	0.10	Severance -Metal Mining	019	0.10
Publication	009	3.50	Publication	009	3.00
Hotels	044	3.50	Hotels	044	3.00
Residential Rental, Leasing, & Licensing for Use	045	3.50	Hotel/Motel (Additional Tax) ^(B)	144	2.00
Commercial Rental, Leasing, & Licensing for Use	213	3.50	Residential Rental, Leasing, & Licensing for Us	e 045	2.00
Rental, Leasing, & Licensing for Use of TPP	214	3.50	Commercial Rental, Leasing, & Licensing for Us	se 213	2.00
Restaurants and Bars	011	3.50	Rental, Leasing, & Licensing for Use of TPP	214	3.00
Retail Sales	017	3.50	Restaurants and Bars	011	3.00
Retail Sales Food for Home Consumption	062	3.50	Retail Sales	017	3.00
Communications	005	3.50	Retail Sales Food for Home Consumption	062	3.00
Transporting	006	3.50	Communications	005	3.00
Utilities	004	3.50	Transporting	006	3.00
			Utilities	004	3.00
			Use Tax Purchases	029	3.00
			Use Tax From Inventory	030	2.20

Utilities

◆◆◆ 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. +++

(B) "Additional Tax" means in additional to Hotel

TABLE 3	NON-PROGRAM CITIES INFORMATION
Apache Junction	
Avondale	
Chandler	(480) 782-2280
Douglas	(520) 417-7333
Flagstaff	(928) 213-2250
Glendale	
Mesa	(480) 644-2316
Nogales	(520) 287-6571
Peoria	
Phoenix	(602) 262-6785
Prescott	(928) 777-1268
Scottsdale	
Sedona	(928) 204-7205
Tempe	
Tucson	(520) 791-4566
Bullhead City, Somer	ton and Willcox are Program Cities as of 1/1/201

TABLE 4		
Apache		
Cochise		
Coconino		
Gila	GLA	
Graham	GRA	
Greenlee	GRN	
La Paz	LAP	
Maricopa		
Mohave	MOH	
Municipal Water, StatewideS		
Navajo	NAV	
Rio Nuevo District, PimaF		
Pima	PMA	
Pinal	PNL	
Santa Cruz	STC	
Sports & Tourism Authority District – Maricopa MCE		
Yavapai		
Yuma		

TABLE 5	INDIAN RESERVATION CODES	
RESERVATION	COUNTY	CODE
Ak-Chin	Pinal	PNA
Cocopah	Yuma	YMB
Colorado River	La Paz	LAC
Fort McDowell-Yava	apai Maricopa	MAE
Fort Mojave	Mohave	MOF
Fort Yuma-Quecha	nYuma	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	
Pascua-Yaqui	Maricopa	MAN
Pascua-Yaqui	Pima	PMN
Salt River Pima-Ma	ricopa Maricopa	MAO
San Carlos Apache	Gila	GLP
•	Graham	
San Carlos Apache	Pinal	PNP
San Juan Southern	Paiute Coconino	COQ
	Maricopa	
	Pima	
Tohono O'Odham	Pinal	PNT
Tonto Apache	Gila	GLU
	ache Apache	
	ache Gila	
•	acheGraham	
-	ache Navajo	
	Yavapai	
Yavapai-Prescott	Yavapai	YAX

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