

**Restaurant/Bar Tax Rates: Arizona Communities
July 2008**

Tax Rates

Community	County	City Rest/Bar	County Rest/Bar	State Rest/Bar	Total Rest/Bar
Apache Junction	Maricopa/Pinal	2.2%	0.7%/1.1%	5.6%	8.5%/8.9%
Avondale	Maricopa	2.5%	0.7%	5.6%	8.8%
Benson	Cochise	2.5%	0.5%	5.6%	8.6%
Bisbee	Cochise	2.5%	0.5%	5.6%	8.6%
Buckeye	Maricopa	2.0%	0.7%	5.6%	8.3%
Bullhead City	Mohave	2.0%	0.25%	5.6%	7.85%
Camp Verde	Yavapai	2.0%	0.75%	5.6%	8.35%
Carefree	Maricopa	3.0%	0.7%	5.6%	9.3%
Casa Grande	Pinal	1.8%	1.1%	5.6%	8.5%
Cave Creek	Maricopa	2.5%	0.7%	5.6%	8.8%
<u>Chandler</u>	Maricopa	1.8%	0.7%	5.6%	8.1%
Chino Valley	Yavapai	3.0%	0.8%	5.6%	9.4%
Clarkdale	Yavapai	2.25%	0.8%	5.6%	8.60%
Clifton	Greenlee	3.0%	0.5%	5.6%	9.1%
Colorado City	Mohave	2.0%	0.25%	5.6%	7.85%
Coolidge	Pinal	3.0%	1.1%	5.6%	9.7%
Cottonwood	Yavapai	2.2%	0.8%	5.6%	8.6%
Dewey-Humboldt	Yavapai	1.0%	0.5%	5.6%	7.1%
Douglas	Cochise	2.5%	0.5%	5.6%	8.6%
Duncan	Greenlee	2.0%	0.5%	5.6%	8.1%
Eagar	Apache	3.0%	0.5%	5.6%	9.1%
El Mirage	Maricopa	3.0%	0.7%	5.6%	9.3%
<u>Eloy</u>	Pinal	6.0%	1.1%	5.6%	12.7%
<u>Flagstaff</u>	Coconino	2% + 1.721%	1.125%	5.6%	10.446%
Florence	Pinal	2.0%	1.1%	5.6%	8.7%
Fountain Hills	Maricopa	2.6%	0.7%	5.6%	8.9%
Fredonia	Coconino	4.0%	1.125%	5.6%	10.725%
Gila Bend	Maricopa	3.0%	0.7%	5.6%	9.3%
Gilbert	Maricopa	1.5%	0.7%	5.6%	7.8%
<u>Glendale</u>	Maricopa	2.8%	0.7%	5.6%	9.1%
Globe	Gila	2.0%	1.0%	5.6%	8.6%
<u>Goodyear</u>	Maricopa	4.0%	0.7%	5.6%	10.3%
<u>Guadalupe</u>	Maricopa	5.0%	0.7%	5.6%	11.3%
Hayden	Gila	3.0%	1.0%	5.6%	9.6%
Holbrook	Navajo	3.0%	0.5%	5.6%	9.1%
Huachuca City	Cochise	1.5%	0.5%	5.6%	7.6%
Jerome	Yavapai	3.0%	0.8%	5.6%	9.4%
Kearny	Pinal	2.5%	1.1%	5.6%	9.2%
Kingman	Mohave	2.0%	0.25%	5.6%	7.85%
<u>Lake Havasu City</u>	Mohave	2.0% + 1%	0.25%	5.6%	8.85%
Litchfield Park	Maricopa	2.0%	0.7%	5.6%	8.3%
Mammoth	Pinal	2.0%	1.1%	5.6%	8.7%
Marana	Pima	2.0%	0.5%	5.6%	8.1%
Maricopa	Pinal	2.0%	1.1%	5.6%	8.7%
Mesa	Maricopa	1.51%	0.7%	5.6%	7.81%
Miami	Gila	2.5%	1.0%	5.6%	9.1%
Nogales	Santa Cruz	1.25%	1.0%	5.6%	7.85%
Oro Valley	Pima	2.0%	0.5%	5.6%	8.1%
<u>Page</u>	Coconino	4.0%	1.125%	5.6%	10.725%
Paradise Valley	Maricopa	1.65%	0.7%	5.6%	7.95%
<u>Parker</u>	La Paz	4.0%	1.0%	5.6%	10.6%
Patagonia	Santa Cruz	3.0%	1.0%	5.6%	9.6%
Payson	Gila	2.12%	1.0%	5.6%	8.72%

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<u>Peoria</u>	Maricopa	2.5%	0.7%	5.6%	8.8%
Phoenix	Maricopa	1.8%	0.7%	5.6%	8.1%
Pima	Graham	2.0%	0.5%	5.6%	8.1%
<u>Pinetop-Lakeside</u>	Navajo	2.0% +2.5%	0.5%	5.6%	10.6%
Prescott	Yavapai	2.0%	0.75%	5.6%	8.35%
Prescott Valley	Yavapai	2.33%	0.75%	5.6%	8.68%
<u>Quartzsite***</u>	La Paz	4.5%	1.0%	5.6%	11.1%
Queen Creek	Maricopa/Pinal	2.25%	0.7%/1.1%	5.6%	8.55%/8.95%
Safford	Graham	2.5%	0.5%	5.6%	8.6%
Sahuarita	Pima	2.0%	0.5%	5.6%	8.1%
San Luis	Yuma	3.5%	1.1%	5.6%	10.2%
St. Johns	Apache	2.0%	0.5%	5.6%	8.1%
Scottsdale	Maricopa	1.65%	0.7%	5.6%	7.95%
Sedona	Coconino/Yavapai	3.0%	1.125%/0.75%	5.6%	9.725%/9.35%
Show Low	Navajo	2.0%	0.5%	5.6%	8.1%
<u>Sierra Vista</u>	Cochise	2.6%	0.5%	5.6%	8.7%
<u>Snowflake</u>	Navajo	3.0%	0.5%	5.6%	9.1%
Somerton	Yuma	2.5%	1.1%	5.6%	9.2%
<u>South Tucson</u>	Pima	3.5%	0.5%	5.6%	9.6%
Springerville	Apache	3.0%	0.5%	5.6%	9.1%
Star Valley	Gila	2.0%	1.0%	5.6%	8.6%
Superior	Pinal	2.0%	1.1%	5.6%	8.7%
<u>Surprise</u>	Maricopa	3.2%	0.7%	5.6%	9.5%
Taylor	Navajo	2.0%	0.5%	5.6%	8.1%
Tempe	Maricopa	1.8%	0.7%	5.6%	8.1%
Thatcher	Graham	2.0%	0.5%	5.6%	8.1%
Tolleson	Maricopa	2.5%	0.7%	5.6%	8.8%
Tombstone	Cochise	2.5%	0.5%	5.6%	8.6%
Tucson	Pima	0.0%	0.5%	5.6%	6.1%
Wellton	Yuma	2.5%	1.1%	5.6%	9.2%
<u>Wickenburg</u>	Maricopa	5.2%	0.7%	5.6%	11.5%
Willcox	Cochise	3.0%	0.5%	5.6%	9.1%
<u>Williams</u>	Coconino	4.5%	1.125%	5.6%	11.225%
Winkelman	Gila/Pinal	3.5%	1.0%/1.1%	5.6%	10.1%/10.2%
Winslow	Navajo	3.0%	0.5%	5.6%	9.1%
Youngtown	Maricopa	3.0%	0.7%	5.6%	9.3%
<u>Yuma</u>	Yuma	2.0% + 1.7%	1.1%	5.6%	10.9%

*** Quartzsite-The city tax rate for Rest/Bar increased to 3.5% through 10/31/2006. Between 11/1/2006 and 10/31/2009 the rate will be 4.5%. Beginning 11/1/2009 the TPT tax on Restaurant/Bar will be 5.5% (12/2005)

Note: Cities in **Bold underlined** type have restaurant/bar tax rates that are higher than the city sales tax rate for other sectors.

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Source: Arizona Hospitality Research and Resource Center, Northern Arizona University