

**Bed Tax Rates: Arizona Communities  
June 2013**

| Community               | County                      | Tax Rates |        |             |       |               |
|-------------------------|-----------------------------|-----------|--------|-------------|-------|---------------|
|                         |                             | Bed       | City   | County      | State | Total         |
| Apache Junction         | <sup>2</sup> Maricopa/Pinal | 2.2%      | 2.2%   | 1.77/1.198% | 5.5%  | 11.67/11.098% |
| Avondale                | Maricopa <sup>2</sup>       | 2.0%      | 2.5%   | 1.77%       | 5.5%  | 11.77%        |
| Benson                  | Cochise                     | 2.0%      | 2.5%   | 0.55%       | 5.5%  | 10.55%        |
| Bisbee                  | Cochise                     | 2.5%      | 2.5%   | 0.55%       | 5.5%  | 11.05%        |
| Bullhead City           | Mohave                      | 3.0%      | 2.0%   | 0.28%       | 5.5%  | 10.78%        |
| Camp Verde <sup>1</sup> | Yavapai                     | 3.0%      | 3.0%   | 0.825%      | 5.5%  | 12.325%       |
| Carefree                | Maricopa <sup>2</sup>       | 3.0%      | 3.0%   | 1.77%       | 5.5%  | 13.27%        |
| Casa Grande             | Pinal                       | 2.0%      | 1.8%   | 1.198%      | 5.5%  | 10.498%       |
| Cave Creek              | Maricopa <sup>2</sup>       | 4.0%      | 3.0%   | 1.77%       | 5.5%  | 14.27%        |
| Chandler                | Maricopa <sup>2</sup>       | 2.9%      | 1.5%   | 1.77%       | 5.5%  | 11.67%        |
| Chino Valley            | Yavapai                     | 3.0%      | 4.0%   | 0.825%      | 5.5%  | 13.325%       |
| Clarkdale               | Yavapai                     | 2.0%      | 3.0%   | 0.825%      | 5.5%  | 11.325%       |
| Colorado City           | Mohave                      | 2.0%      | 2.0%   | 0.28%       | 5.5%  | 9.78%         |
| Coolidge                | Pinal                       | 3.0%      | 3.0%   | 1.198%      | 5.5%  | 12.698%       |
| Cottonwood              | Yavapai                     | 3.0%      | 3.0%   | 0.825%      | 5.5%  | 12.325%       |
| Dewey-Humboldt          | Yavapai                     | 1.0%      | 2.0%   | 0.825%      | 5.5%  | 9.325%        |
| Douglas                 | Cochise                     | 2.0%      | 2.8%   | 0.55%       | 5.5%  | 10.85%        |
| Eagar                   | Apache                      | 3.0%      | 3.0%   | 0.55%       | 5.5%  | 12.05%        |
| El Mirage               | Maricopa <sup>2</sup>       | 2.0%      | 3.0%   | 1.77%       | 5.5%  | 12.27%        |
| Eloy                    | Pinal                       | 4.0%      | 3.0%   | 1.198%      | 5.5%  | 13.698%       |
| Flagstaff               | Coconino                    | 2.0%      | 1.721% | 1.237%      | 5.5%  | 10.458%       |
| Florence                | Pinal                       | 2.0%      | 2.0%   | 1.198%      | 5.5%  | 10.698%       |
| Fountain Hills          | Maricopa <sup>2</sup>       | 4.0%      | 2.6%   | 1.77%       | 5.5%  | 13.87%        |
| Gila Bend               | Maricopa <sup>2</sup>       | 2.0%      | 3.0%   | 1.77%       | 5.5%  | 12.27%        |
| Gilbert                 | Maricopa <sup>2</sup>       | 3.0%      | 1.5%   | 1.77%       | 5.5%  | 11.77%        |
| Glendale                | Maricopa <sup>2</sup>       | 5.0%      | 2.9%   | 1.77%       | 5.5%  | 15.17%        |
| Globe                   | Gila                        | 3.0%      | 2.0%   | 1.10%       | 5.5%  | 11.60%        |
| Goodyear                | Maricopa <sup>2</sup>       | 2.5%      | 2.5%   | 1.77%       | 5.5%  | 12.27%        |
| Guadalupe               | Maricopa <sup>2</sup>       | 4.0%      | 4.0%   | 1.77%       | 5.5%  | 15.27%        |
| Hayden                  | Gila                        | 2.0%      | 3.0%   | 1.10%       | 5.5%  | 11.60%        |
| Holbrook                | Navajo                      | 2.0%      | 3.0%   | 0.55%       | 5.5%  | 11.05%        |
| Kearny                  | Pinal                       | 3.0%      | 3.0%   | 1.198%      | 5.5%  | 12.698%       |
| Kingman                 | Mohave                      | 4.0%      | 2.0%   | 0.28%       | 5.5%  | 11.78%        |
| Lake Havasu City        | Mohave                      | 3.0%      | 2.0%   | 0.28%       | 5.5%  | 10.78%        |
| Litchfield Park         | Maricopa <sup>2</sup>       | 1.0%      | 2.8%   | 1.77%       | 5.5%  | 11.07%        |
| Marana                  | Pima <sup>3</sup>           | 6.0%      | 2.0%   | 0.55%       | 5.5%  | 14.05%        |
| Maricopa                | Pinal                       | 2.0%      | 2.0%   | 1.198%      | 5.5%  | 10.698%       |
| Mesa                    | Maricopa <sup>2</sup>       | 5.0%      | 1.75%  | 1.77%       | 5.5%  | 14.02%        |
| Nogales                 | Santa Cruz                  | 4.0%      | 2.0%   | 1.10%       | 5.5%  | 12.60%        |
| Oro Valley              | Pima <sup>3</sup>           | 6.0%      | 2.0%   | 0.55%       | 5.5%  | 14.05%        |
| Page                    | Coconino                    | 4.263%    | 3.0%   | 1.237%      | 5.5%  | 14.000%       |
| Paradise Valley         | Maricopa <sup>2</sup>       | 3.4%      | 2.5%   | 1.77%       | 5.5%  | 13.17%        |
| Parker                  | La Paz                      | 4.0%      | 2.0%   | 2.20%       | 5.5%  | 13.70%        |
| Patagonia               | Santa Cruz                  | 3.0%      | 3.0%   | 1.10%       | 5.5%  | 12.60%        |
| Payson                  | Gila                        | 5.0%      | 2.12%  | 1.10%       | 5.5%  | 13.72%        |

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| Peoria           | Maricopa <sup>2</sup>       | 3.8%      | 1.8%  | 1.77%        | 5.5%  | 12.87%         |
| Phoenix          | Maricopa <sup>2</sup>       | 3.0%      | 2.0%  | 1.77%        | 5.5%  | 12.27%         |
| Pinetop-Lakeside | Navajo                      | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Prescott         | Yavapai                     | 3.0%      | 2.0%  | 0.825%       | 5.5%  | 11.325%        |
| Prescott Valley  | Yavapai                     | 2.33%     | 2.33% | 0.825%       | 5.5%  | 10.985%        |
| Quartzsite       | La Paz                      | 3.0%      | 2.5%  | 2.20%        | 5.5%  | 13.20%         |
| Queen Creek      | <sup>2</sup> Maricopa/Pinal | 3.0%      | 2.25% | 1.77/1.198%  | 5.5%  | 12.52/11.948%  |
| Safford          | Graham                      | 5.0%      | 2.5%  | 0.55%        | 5.5%  | 13.55%         |
| Sahuarita        | Pima <sup>3</sup>           | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| St. Johns        | Apache                      | 3.0%      | 3.0%  | 0.55%        | 5.5%  | 12.05%         |
| Scottsdale       | Maricopa <sup>2</sup>       | 5.0%      | 1.65% | 1.77%        | 5.5%  | 13.92%         |
| Sedona           | Coconino/Yavapai            | 3.0%      | 3.0%  | 1.237/0.825% | 5.5%  | 12.737/12.325% |
| Snowflake        | Navajo                      | 4.0%      | 2.0%  | 0.55%        | 5.5%  | 12.05%         |
| South Tucson     | Pima <sup>3</sup>           | 2.0%      | 2.5%  | 0.55%        | 5.5%  | 10.55%         |
| Springerville    | Apache                      | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Surprise         | Maricopa <sup>2</sup>       | 2.52%     | 2.2%  | 1.77%        | 5.5%  | 11.99%         |
| Taylor           | Navajo                      | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| Tempe            | Maricopa <sup>2</sup>       | 5.0%      | 2.0%  | 1.77%        | 5.5%  | 14.27%         |
| Thatcher         | Graham                      | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Tolleson         | Maricopa <sup>2</sup>       | 2.0%      | 2.5%  | 1.77%        | 5.5%  | 11.77%         |
| Tombstone        | Cochise                     | 4.0%      | 2.5%  | 0.55%        | 5.5%  | 12.55%         |
| Tucson           | Pima <sup>3</sup>           | 6% +\$2   | 0.0%  | 0.55%        | 5.5%  | 12.05% +\$2    |
| Tusayan          | Coconino                    | 2.0%      | 2.0%  | 1.237%       | 5.5%  | 10.737%        |
| Wellton          | Yuma                        | 2.5%      | 2.5%  | 1.198%       | 5.5%  | 11.698%        |
| Wickenburg       | Maricopa <sup>2</sup>       | 2.0%      | 2.2%  | 1.77%        | 5.5%  | 11.47%         |
| Willcox          | Cochise                     | 0.0%      | 7.0%  | 0.55%        | 5.5%  | 13.05%         |
| Williams         | Coconino                    | 0.0%      | 4.5%  | 1.237%       | 5.5%  | 11.237%        |
| Winslow          | Navajo                      | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Youngtown        | Maricopa <sup>2</sup>       | 3.0%      | 2.0%  | 1.77%        | 5.5%  | 12.27%         |
| Yuma             | Yuma                        | 2.0%      | 1.7%  | 1.198%       | 5.5%  | 10.398%        |

<sup>1</sup> The city tax rate for transient lodging in Camp Verde is 1% as opposed to 2% for other sectors.

<sup>2</sup>The Maricopa County transient lodging rate of 1.77% includes 1% per Prop. 302

<sup>3</sup> Transient lodging in unincorporated areas of Pima County is subject to a 6% county tax (effective 1/1/06). This tax does not apply to transient lodging located within the incorporated cities/towns of Pima Co. The 0.55% Transportation Excise Tax (eff. July 1, 2006) applies to all Transient Lodging businesses in Pima County.

The Arizona state tax rate for lodging returned to 5.5% effective June 1, 2013, the date the temporary 1% increase applied in the prior three years expired.

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

Revised May 2013

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**March 2013**

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|                  |                | Bed       | City   | County      | State | Total         |
| Apache Junction  | Maricopa/Pinal | 2.2%      | 2.2%   | 1.77/1.198% | 6.5%  | 12.67/12.098% |
| Avondale         | Maricopa       | 2.0%      | 2.5%   | 1.77%       | 6.5%  | 12.77%        |
| Benson           | Cochise        | 2.0%      | 2.5%   | 0.55%       | 6.5%  | 11.55%        |
| Bisbee           | Cochise        | 2.5%      | 2.5%   | 0.55%       | 6.5%  | 12.05%        |
| Bullhead City    | Mohave         | 3.0%      | 2.0%   | 0.28%       | 6.5%  | 11.78%        |
| Camp Verde       | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 6.5%  | 13.325%       |
| Carefree         | Maricopa       | 3.0%      | 3.0%   | 1.77%       | 6.5%  | 14.27%        |
| Casa Grande      | Pinal          | 2.0%      | 1.8%   | 1.198%      | 6.5%  | 11.498%       |
| Cave Creek       | Maricopa       | 4.0%      | 3.0%   | 1.77%       | 6.5%  | 15.27%        |
| Chandler         | Maricopa       | 2.9%      | 1.5%   | 1.77%       | 6.5%  | 12.67%        |
| Chino Valley     | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 6.5%  | 13.325%       |
| Clarkdale        | Yavapai        | 2.0%      | 3.0%   | 0.825%      | 6.5%  | 12.325%       |
| Colorado City    | Mohave         | 2.0%      | 2.0%   | 0.28%       | 6.5%  | 10.78%        |
| Coolidge         | Pinal          | 3.0%      | 3.0%   | 1.198%      | 6.5%  | 13.698%       |
| Cottonwood       | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 6.5%  | 13.325%       |
| Dewey-Humboldt   | Yavapai        | 1.0%      | 2.0%   | 0.825%      | 6.5%  | 10.325%       |
| Douglas          | Cochise        | 2.0%      | 2.8%   | 0.55%       | 6.5%  | 11.85%        |
| Eagar            | Apache         | 3.0%      | 3.0%   | 0.55%       | 6.5%  | 13.05%        |
| El Mirage        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 6.5%  | 13.27%        |
| Eloy             | Pinal          | 4.0%      | 3.0%   | 1.198%      | 6.5%  | 14.698%       |
| Flagstaff        | Coconino       | 2.0%      | 1.721% | 1.237%      | 6.5%  | 11.458%       |
| Florence         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 6.5%  | 11.698%       |
| Fountain Hills   | Maricopa       | 4.0%      | 2.6%   | 1.77%       | 6.5%  | 14.87%        |
| Gila Bend        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 6.5%  | 13.27%        |
| Gilbert          | Maricopa       | 3.0%      | 1.5%   | 1.77%       | 6.5%  | 12.77%        |
| Glendale         | Maricopa       | 5.0%      | 2.9%   | 1.77%       | 6.5%  | 16.17%        |
| Globe            | Gila           | 3.0%      | 2.0%   | 1.10%       | 6.5%  | 12.60%        |
| Goodyear         | Maricopa       | 2.5%      | 2.5%   | 1.77%       | 6.5%  | 13.27%        |
| Guadalupe        | Maricopa       | 4.0%      | 4.0%   | 1.77%       | 6.5%  | 16.27%        |
| Hayden           | Gila           | 2.0%      | 3.0%   | 1.10%       | 6.5%  | 12.60%        |
| Holbrook         | Navajo         | 2.0%      | 3.0%   | 0.55%       | 6.5%  | 12.05%        |
| Kearny           | Pinal          | 3.0%      | 3.0%   | 1.198%      | 6.5%  | 13.698%       |
| Kingman          | Mohave         | 4.0%      | 2.0%   | 0.28%       | 6.5%  | 12.78%        |
| Lake Havasu City | Mohave         | 3.0%      | 2.0%   | 0.28%       | 6.5%  | 11.78%        |
| Litchfield Park  | Maricopa       | 1.0%      | 2.8%   | 1.77%       | 6.5%  | 12.07%        |
| Marana           | Pima*          | 6.0%      | 2.0%   | 0.55%       | 6.5%  | 15.05%        |
| Maricopa         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 6.5%  | 11.698%       |
| Mesa             | Maricopa       | 5.0%      | 1.75%  | 1.77%       | 6.5%  | 15.02%        |
| Nogales          | Santa Cruz     | 4.0%      | 2.0%   | 1.10%       | 6.5%  | 13.60%        |
| Oro Valley       | Pima*          | 6.0%      | 2.0%   | 0.55%       | 6.5%  | 15.05%        |
| Page             | Coconino       | 4.263%    | 3.0%   | 1.237%      | 6.5%  | 15.000%       |
| Paradise Valley  | Maricopa       | 3.4%      | 2.5%   | 1.77%       | 6.5%  | 14.17%        |
| Parker           | La Paz         | 4.0%      | 2.0%   | 1.65%       | 6.5%  | 14.15%        |
| Patagonia        | Santa Cruz     | 3.0%      | 3.0%   | 1.10%       | 6.5%  | 13.60%        |
| Payson           | Gila           | 5.0%      | 2.12%  | 1.10%       | 6.5%  | 14.72%        |

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|------------------|------------------|-----------|-------|--------------|-------|----------------|
|                  |                  | Bed       | City  | County       | State | Total          |
| Peoria           | Maricopa         | 3.8%      | 1.8%  | 1.77%        | 6.5%  | 13.87%         |
| Phoenix          | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 6.5%  | 13.27%         |
| Pinetop-Lakeside | Navajo           | 3.0%      | 2.5%  | 0.55%        | 6.5%  | 12.55%         |
| Prescott         | Yavapai          | 3.0%      | 2.0%  | 0.825%       | 6.5%  | 12.325%        |
| Prescott Valley  | Yavapai          | 2.33%     | 2.33% | 0.825%       | 6.5%  | 11.985%        |
| Quartzsite       | La Paz           | 3.0%      | 2.5%  | 1.65%        | 6.5%  | 13.65%         |
| Queen Creek      | Maricopa/Pinal   | 3.0%      | 2.25% | 1.77/1.198%  | 6.5%  | 13.52/12.948%  |
| Safford          | Graham           | 5.0%      | 2.5%  | 0.55%        | 6.5%  | 14.55%         |
| Sahuarita        | Pima*            | 2.0%      | 2.0%  | 0.55%        | 6.5%  | 11.05%         |
| St. Johns        | Apache           | 3.0%      | 3.0%  | 0.55%        | 6.5%  | 13.05%         |
| Scottsdale       | Maricopa         | 5.0%      | 1.65% | 1.77%        | 6.5%  | 14.92%         |
| Sedona           | Coconino/Yavapai | 3.0%      | 3.0%  | 1.237/0.825% | 6.5%  | 13.737/13.325% |
| Snowflake        | Navajo           | 4.0%      | 2.0%  | 0.55%        | 6.5%  | 13.05%         |
| South Tucson     | Pima*            | 2.0%      | 2.5%  | 0.55%        | 6.5%  | 11.55%         |
| Springerville    | Apache           | 2.0%      | 3.0%  | 0.55%        | 6.5%  | 12.05%         |
| Surprise         | Maricopa         | 2.52%     | 2.2%  | 1.77%        | 6.5%  | 12.99%         |
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| Tolleson         | Maricopa         | 2.0%      | 2.5%  | 1.77%        | 6.5%  | 12.77%         |
| Tombstone        | Cochise          | 4.0%      | 2.5%  | 0.55%        | 6.5%  | 13.55%         |
| Tucson           | Pima*            | 6% +\$2   | 0.0%  | 0.55%        | 6.5%  | 13.05% +\$2    |
| Tusayan          | Coconino         | 2.0%      | 2.0%  | 1.237%       | 6.5%  | 11.737%        |
| Wellton          | Yuma             | 2.5%      | 2.5%  | 1.198%       | 6.5%  | 12.698%        |
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| Willcox          | Cochise          | 0.0%      | 7.0%  | 0.55%        | 6.5%  | 14.05%         |
| Williams         | Coconino         | 0.0%      | 4.5%  | 1.237%       | 6.5%  | 12.237%        |
| Winslow          | Navajo           | 2.0%      | 3.0%  | 0.55%        | 6.5%  | 12.05%         |
| Youngtown        | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 6.5%  | 13.27%         |
| Yuma             | Yuma             | 2.0%      | 1.7%  | 1.198%       | 6.5%  | 11.398%        |

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The 0.55% Transportation Excise Tax (eff. July 1, 2006) applies to all Transient Lodging businesses in Pima County.

The Maricopa County transient lodging rate of 1.77% includes 1% per Prop. 302

The city tax rate for transient lodging in Camp Verde is 1% as opposed to 2% for other sectors.

The Arizona state tax rate for lodging increased to 6.5% effective June 1, 2010

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

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| Eagar            | Apache         | 3.0%      | 3.0%   | 0.55%       | 6.5%  | 13.05%        |
| El Mirage        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 6.5%  | 13.27%        |
| Eloy             | Pinal          | 4.0%      | 3.0%   | 1.198%      | 6.5%  | 14.698%       |
| Flagstaff        | Coconino       | 2.0%      | 1.721% | 1.237%      | 6.5%  | 11.458%       |
| Florence         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 6.5%  | 11.698%       |
| Fountain Hills   | Maricopa       | 4.0%      | 2.6%   | 1.77%       | 6.5%  | 14.87%        |
| Gila Bend        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 6.5%  | 13.27%        |
| Gilbert          | Maricopa       | 3.0%      | 1.5%   | 1.77%       | 6.5%  | 12.77%        |
| Glendale         | Maricopa       | 3.4%      | 2.2%   | 1.77%       | 6.5%  | 13.87%        |
| Globe            | Gila           | 3.0%      | 2.0%   | 1.10%       | 6.5%  | 12.60%        |
| Goodyear         | Maricopa       | 2.5%      | 2.5%   | 1.77%       | 6.5%  | 13.27%        |
| Guadalupe        | Maricopa       | 4.0%      | 4.0%   | 1.77%       | 6.5%  | 16.27%        |
| Hayden           | Gila           | 2.0%      | 3.0%   | 1.10%       | 6.5%  | 12.60%        |
| Holbrook         | Navajo         | 2.0%      | 3.0%   | 0.55%       | 6.5%  | 12.05%        |
| Kearny           | Pinal          | 3.0%      | 3.0%   | 1.198%      | 6.5%  | 13.698%       |
| Kingman          | Mohave         | 4.0%      | 2.0%   | 0.28%       | 6.5%  | 12.78%        |
| Lake Havasu City | Mohave         | 3.0%      | 2.0%   | 0.28%       | 6.5%  | 11.78%        |
| Litchfield Park  | Maricopa       | 1.0%      | 2.8%   | 1.77%       | 6.5%  | 12.07%        |
| Marana           | Pima*          | 6.0%      | 2.0%   | 0.55%       | 6.5%  | 15.05%        |
| Maricopa         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 6.5%  | 11.698%       |
| Mesa             | Maricopa       | 5.0%      | 1.75%  | 1.77%       | 6.5%  | 15.02%        |
| Nogales          | Santa Cruz     | 4.0%      | 2.0%   | 1.10%       | 6.5%  | 13.60%        |
| Oro Valley       | Pima*          | 6.0%      | 2.0%   | 0.55%       | 6.5%  | 15.05%        |
| Page             | Coconino       | 4.263%    | 3.0%   | 1.237%      | 6.5%  | 15.000%       |
| Paradise Valley  | Maricopa       | 3.4%      | 2.5%   | 1.77%       | 6.5%  | 14.17%        |
| Parker           | La Paz         | 4.0%      | 2.0%   | 1.60%       | 6.5%  | 14.10%        |
| Patagonia        | Santa Cruz     | 3.0%      | 3.0%   | 1.10%       | 6.5%  | 13.60%        |
| Payson           | Gila           | 5.0%      | 2.12%  | 1.10%       | 6.5%  | 14.72%        |

**Bed Tax Rates: Arizona Communities  
March 2012**

| Community        | County           | Tax Rates |       |              |       |                |
|------------------|------------------|-----------|-------|--------------|-------|----------------|
|                  |                  | Bed       | City  | County       | State | Total          |
| Peoria           | Maricopa         | 3.8%      | 1.8%  | 1.77%        | 6.5%  | 13.87%         |
| Phoenix          | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 6.5%  | 13.27%         |
| Pinetop-Lakeside | Navajo           | 3.0%      | 2.5%  | 0.55%        | 6.5%  | 12.55%         |
| Prescott         | Yavapai          | 3.0%      | 2.0%  | 0.825%       | 6.5%  | 12.325%        |
| Prescott Valley  | Yavapai          | 2.33%     | 2.33% | 0.825%       | 6.5%  | 11.985%        |
| Quartzsite       | La Paz           | 3.0%      | 2.5%  | 1.60%        | 6.5%  | 13.60%         |
| Queen Creek      | Maricopa/Pinal   | 1.0%      | 2.25% | 1.77/1.198%  | 6.5%  | 11.52/10.948%  |
| Safford          | Graham           | 5.0%      | 2.5%  | 0.55%        | 6.5%  | 14.55%         |
| Sahuarita        | Pima*            | 2.0%      | 2.0%  | 0.55%        | 6.5%  | 11.05%         |
| St. Johns        | Apache           | 3.0%      | 3.0%  | 0.55%        | 6.5%  | 13.05%         |
| Scottsdale       | Maricopa         | 5.0%      | 1.65% | 1.77%        | 6.5%  | 14.92%         |
| Sedona           | Coconino/Yavapai | 3.0%      | 3.0%  | 1.237/0.825% | 6.5%  | 13.737/13.325% |
| Snowflake        | Navajo           | 4.0%      | 2.0%  | 0.55%        | 6.5%  | 13.05%         |
| South Tucson     | Pima*            | 2.0%      | 2.5%  | 0.55%        | 6.5%  | 11.55%         |
| Springerville    | Apache           | 2.0%      | 3.0%  | 0.55%        | 6.5%  | 12.05%         |
| Surprise         | Maricopa         | 2.52%     | 2.2%  | 1.77%        | 6.5%  | 12.99%         |
| Taylor           | Navajo           | 2.0%      | 2.0%  | 0.55%        | 6.5%  | 11.05%         |
| Tempe            | Maricopa         | 5.0%      | 2.0%  | 1.77%        | 6.5%  | 15.27%         |
| Thatcher         | Graham           | 3.0%      | 2.5%  | 0.55%        | 6.5%  | 12.55%         |
| Tolleson         | Maricopa         | 2.0%      | 2.5%  | 1.77%        | 6.5%  | 12.77%         |
| Tombstone        | Cochise          | 4.0%      | 2.5%  | 0.55%        | 6.5%  | 13.55%         |
| Tucson           | Pima*            | 6% +\$2   | 0.0%  | 0.55%        | 6.5%  | 13.05% +\$2    |
| Tusayan          | Coconino         | 2.0%      | 2.0%  | 1.237%       | 6.5%  | 11.737%        |
| Wellton          | Yuma             | 2.5%      | 2.5%  | 1.198%       | 6.5%  | 12.698%        |
| Wickenburg       | Maricopa         | 2.0%      | 2.2%  | 1.77%        | 6.5%  | 12.47%         |
| Willcox          | Cochise          | 0.0%      | 7.0%  | 0.55%        | 6.5%  | 14.05%         |
| Williams         | Coconino         | 0.0%      | 4.5%  | 1.237%       | 6.5%  | 12.237%        |
| Winslow          | Navajo           | 2.0%      | 3.0%  | 0.55%        | 6.5%  | 12.05%         |
| Youngtown        | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 6.5%  | 13.27%         |
| Yuma             | Yuma             | 2.0%      | 1.7%  | 1.198%       | 6.5%  | 11.398%        |

Note: \*Transient lodging in unincorporated areas of Pima County is subject to a 6% county tax (effective 1/1/06).  
This tax does not apply to transient lodging located within the incorporated cities/towns of Pima Co.  
The 0.55% Transportation Excise Tax (eff. July 1, 2006) applies to all Transient Lodging businesses in Pima County.

The Maricopa County transient lodging rate of 1.77% includes 1% per Prop. 302

The city tax rate for transient lodging in Camp Verde is 1% as opposed to 2% for other sectors.

The Arizona state tax rate for lodging increased to 6.5% effective June 1, 2010

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

Revised February 2012

**Bed Tax Rates: Arizona Communities  
January 2011**

| Community        | County         | Tax Rates |        |             |       |               |
|------------------|----------------|-----------|--------|-------------|-------|---------------|
|                  |                | Bed       | City   | County      | State | Total         |
| Apache Junction  | Maricopa/Pinal | 2.2%      | 2.2%   | 1.77/1.198% | 6.5%  | 12.67/12.098% |
| Avondale         | Maricopa       | 2.0%      | 2.5%   | 1.77%       | 6.5%  | 12.77%        |
| Benson           | Cochise        | 2.0%      | 2.5%   | 0.55%       | 6.5%  | 11.55%        |
| Bisbee           | Cochise        | 2.5%      | 2.5%   | 0.55%       | 6.5%  | 12.05%        |
| Bullhead City    | Mohave         | 3.0%      | 2.0%   | 0.28%       | 6.5%  | 11.78%        |
| Camp Verde       | Yavapai        | 3.0%      | 1.0%   | 0.825%      | 6.5%  | 11.325%       |
| Carefree         | Maricopa       | 3.0%      | 3.0%   | 1.77%       | 6.5%  | 14.27%        |
| Casa Grande      | Pinal          | 2.0%      | 1.8%   | 1.198%      | 6.5%  | 11.498%       |
| Cave Creek       | Maricopa       | 4.0%      | 3.0%   | 1.77%       | 6.5%  | 15.27%        |
| Chandler         | Maricopa       | 2.9%      | 1.5%   | 1.77%       | 6.5%  | 12.67%        |
| Chino Valley     | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 6.5%  | 13.325%       |
| Clarkdale        | Yavapai        | 2.0%      | 3.0%   | 0.825%      | 6.5%  | 12.325%       |
| Colorado City    | Mohave         | 2.0%      | 2.0%   | 0.28%       | 6.5%  | 10.78%        |
| Coolidge         | Pinal          | 3.0%      | 3.0%   | 1.198%      | 6.5%  | 13.698%       |
| Cottonwood       | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 6.5%  | 13.325%       |
| Dewey-Humboldt   | Yavapai        | 1.0%      | 2.0%   | 0.825%      | 6.5%  | 10.325%       |
| Douglas          | Cochise        | 2.0%      | 2.8%   | 0.55%       | 6.5%  | 11.85%        |
| Eagar            | Apache         | 3.0%      | 3.0%   | 0.55%       | 6.5%  | 13.05%        |
| El Mirage        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 6.5%  | 13.27%        |
| Eloy             | Pinal          | 4.0%      | 3.0%   | 1.198%      | 6.5%  | 14.698%       |
| Flagstaff        | Coconino       | 2.0%      | 1.721% | 1.237%      | 6.5%  | 11.458%       |
| Florence         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 6.5%  | 11.698%       |
| Fountain Hills   | Maricopa       | 4.0%      | 2.6%   | 1.77%       | 6.5%  | 14.87%        |
| Gila Bend        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 6.5%  | 13.27%        |
| Gilbert          | Maricopa       | 3.0%      | 1.5%   | 1.77%       | 6.5%  | 12.77%        |
| Glendale         | Maricopa       | 3.4%      | 2.2%   | 1.77%       | 6.5%  | 13.87%        |
| Globe            | Gila           | 3.0%      | 2.0%   | 1.10%       | 6.5%  | 12.60%        |
| Goodyear         | Maricopa       | 2.5%      | 2.5%   | 1.77%       | 6.5%  | 13.27%        |
| Guadalupe        | Maricopa       | 4.0%      | 3.0%   | 1.77%       | 6.5%  | 15.27%        |
| Hayden           | Gila           | 2.0%      | 3.0%   | 1.10%       | 6.5%  | 12.60%        |
| Holbrook         | Navajo         | 2.0%      | 3.0%   | 0.55%       | 6.5%  | 12.05%        |
| Kearny           | Pinal          | 3.0%      | 3.0%   | 1.198%      | 6.5%  | 13.698%       |
| Kingman          | Mohave         | 4.0%      | 2.0%   | 0.28%       | 6.5%  | 12.78%        |
| Lake Havasu City | Mohave         | 3.0%      | 2.0%   | 0.28%       | 6.5%  | 11.78%        |
| Litchfield Park  | Maricopa       | 1.0%      | 2.8%   | 1.77%       | 6.5%  | 12.07%        |
| Marana           | Pima*          | 6.0%      | 2.0%   | 0.55%       | 6.5%  | 15.05%        |
| Maricopa         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 6.5%  | 11.698%       |
| Mesa             | Maricopa       | 5.0%      | 1.75%  | 1.77%       | 6.5%  | 15.02%        |
| Nogales          | Santa Cruz     | 4.0%      | 2.00%  | 1.10%       | 6.5%  | 13.60%        |
| Oro Valley       | Pima*          | 6.0%      | 2.0%   | 0.55%       | 6.5%  | 15.05%        |
| Page             | Coconino       | 3.0%      | 3.0%   | 1.237%      | 6.5%  | 13.737%       |
| Paradise Valley  | Maricopa       | 3.4%      | 1.65%  | 1.77%       | 6.5%  | 13.32%        |
| Parker           | La Paz         | 4.0%      | 2.0%   | 1.10%       | 6.5%  | 13.60%        |
| Patagonia        | Santa Cruz     | 3.0%      | 3.0%   | 1.10%       | 6.5%  | 13.60%        |
| Payson           | Gila           | 5.0%      | 2.12%  | 1.10%       | 6.5%  | 14.72%        |

**Bed Tax Rates: Arizona Communities  
January 2011**

| Community        | County           | Tax Rates |       |              |       |                |
|------------------|------------------|-----------|-------|--------------|-------|----------------|
|                  |                  | Bed       | City  | County       | State | Total          |
| Peoria           | Maricopa         | 3.8%      | 1.8%  | 1.77%        | 6.5%  | 13.87%         |
| Phoenix          | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 6.5%  | 13.27%         |
| Pinetop-Lakeside | Navajo           | 3.0%      | 2.5%  | 0.55%        | 6.5%  | 12.55%         |
| Prescott         | Yavapai          | 3.0%      | 2.0%  | 0.825%       | 6.5%  | 12.325%        |
| Prescott Valley  | Yavapai          | 2.33%     | 2.33% | 0.825%       | 6.5%  | 11.985%        |
| Quartzsite       | La Paz           | 3.0%      | 2.5%  | 1.10%        | 6.5%  | 13.10%         |
| Queen Creek      | Maricopa/Pinal   | 1.0%      | 2.25% | 1.77/1.198%  | 6.5%  | 11.52/10.948%  |
| Safford          | Graham           | 5.0%      | 2.5%  | 0.55%        | 6.5%  | 14.55%         |
| Sahuarita        | Pima*            | 2.0%      | 2.0%  | 0.55%        | 6.5%  | 11.05%         |
| St. Johns        | Apache           | 1.0%      | 2.0%  | 0.55%        | 6.5%  | 10.05%         |
| Scottsdale       | Maricopa         | 5.0%      | 1.65% | 1.77%        | 6.5%  | 14.92%         |
| Sedona           | Coconino/Yavapai | 3.0%      | 3.0%  | 1.237/0.825% | 6.5%  | 13.737/13.325% |
| Snowflake        | Navajo           | 4.0%      | 2.0%  | 0.55%        | 6.5%  | 13.05%         |
| South Tucson     | Pima*            | 2.0%      | 2.5%  | 0.55%        | 6.5%  | 11.55%         |
| Springerville    | Apache           | 2.0%      | 3.0%  | 0.55%        | 6.5%  | 12.05%         |
| Surprise         | Maricopa         | 2.52%     | 2.2%  | 1.77%        | 6.5%  | 12.99%         |
| Taylor           | Navajo           | 2.0%      | 2.0%  | 0.55%        | 6.5%  | 11.05%         |
| Tempe            | Maricopa         | 5.0%      | 2.0%  | 1.77%        | 6.5%  | 15.27%         |
| Thatcher         | Graham           | 3.0%      | 2.0%  | 0.55%        | 6.5%  | 12.05%         |
| Tolleson         | Maricopa         | 2.0%      | 2.5%  | 1.77%        | 6.5%  | 12.77%         |
| Tombstone        | Cochise          | 3.0%      | 2.5%  | 0.55%        | 6.5%  | 12.55%         |
| Tucson           | Pima*            | 6% +\$2   | 0.0%  | 0.55%        | 6.5%  | 13.05% +\$2    |
| Tusayan          | Coconino         | 2.0%      | 2.0%  | 1.237%       | 6.5%  | 11.737%        |
| Wellton          | Yuma             | 2.5%      | 2.5%  | 1.198%       | 6.5%  | 12.698%        |
| Wickenburg       | Maricopa         | 2.0%      | 2.2%  | 1.77%        | 6.5%  | 12.47%         |
| Willcox          | Cochise          | 0.0%      | 7.0%  | 0.55%        | 6.5%  | 14.05%         |
| Williams         | Coconino         | 0.0%      | 4.5%  | 1.237%       | 6.5%  | 12.237%        |
| Winslow          | Navajo           | 2.0%      | 3.0%  | 0.55%        | 6.5%  | 12.05%         |
| Youngtown        | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 6.5%  | 13.27%         |
| Yuma             | Yuma             | 2.0%      | 1.7%  | 1.198%       | 6.5%  | 11.398%        |

Note: \*Transient lodging in unincorporated areas of Pima County is subject to a 6% county tax (effective 1/1/06).  
This tax does not apply to transient lodging located within the incorporated cities/towns of Pima Co.  
The 0.55% Transportation Excise Tax (eff. July 1, 2006) applies to all Transient Lodging businesses in Pima County.

The Maricopa County transient lodging rate of 1.77% includes 1% per Prop. 302

The city tax rate for transient lodging in Camp Verde is 1% as opposed to 2% for other sectors.

The Arizona state tax rate for lodging increased to 6.5% effective June 1, 2010

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

Revised February 2011

**Bed Tax Rates: Arizona Communities  
October 2010**

| Community        | County         | Tax Rates |        |             |       |               |
|------------------|----------------|-----------|--------|-------------|-------|---------------|
|                  |                | Bed       | City   | County      | State | Total         |
| Apache Junction  | Maricopa/Pinal | 2.2%      | 2.2%   | 1.77/1.198% | 6.5%  | 12.67/12.098% |
| Avondale         | Maricopa       | 2.0%      | 2.5%   | 1.77%       | 6.5%  | 12.77%        |
| Benson           | Cochise        | 4.0%      | 2.5%   | 0.55%       | 6.5%  | 13.55%        |
| Bisbee           | Cochise        | 2.5%      | 2.5%   | 0.55%       | 6.5%  | 12.05%        |
| Bullhead City    | Mohave         | 3.0%      | 2.0%   | 0.28%       | 6.5%  | 11.78%        |
| Camp Verde       | Yavapai        | 3.0%      | 1.0%   | 0.825%      | 6.5%  | 11.325%       |
| Carefree         | Maricopa       | 3.0%      | 3.0%   | 1.77%       | 6.5%  | 14.27%        |
| Casa Grande      | Pinal          | 2.0%      | 1.8%   | 1.198%      | 6.5%  | 11.498%       |
| Cave Creek       | Maricopa       | 4.0%      | 3.0%   | 1.77%       | 6.5%  | 15.27%        |
| Chandler         | Maricopa       | 2.9%      | 1.5%   | 1.77%       | 6.5%  | 12.67%        |
| Chino Valley     | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 6.5%  | 13.325%       |
| Clarkdale        | Yavapai        | 2.0%      | 3.0%   | 0.825%      | 6.5%  | 12.325%       |
| Colorado City    | Mohave         | 2.0%      | 2.0%   | 0.28%       | 6.5%  | 10.78%        |
| Coolidge         | Pinal          | 3.0%      | 3.0%   | 1.198%      | 6.5%  | 13.698%       |
| Cottonwood       | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 6.5%  | 13.325%       |
| Dewey-Humboldt   | Yavapai        | 1.0%      | 2.0%   | 0.825%      | 6.5%  | 10.325%       |
| Douglas          | Cochise        | 2.0%      | 2.8%   | 0.55%       | 6.5%  | 11.85%        |
| Eagar            | Apache         | 3.0%      | 3.0%   | 0.55%       | 6.5%  | 13.05%        |
| El Mirage        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 6.5%  | 13.27%        |
| Eloy             | Pinal          | 4.0%      | 3.0%   | 1.198%      | 6.5%  | 14.698%       |
| Flagstaff        | Coconino       | 2.0%      | 1.721% | 1.237%      | 6.5%  | 11.458%       |
| Florence         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 6.5%  | 11.698%       |
| Fountain Hills   | Maricopa       | 4.0%      | 2.6%   | 1.77%       | 6.5%  | 14.87%        |
| Gila Bend        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 6.5%  | 13.27%        |
| Gilbert          | Maricopa       | 3.0%      | 1.5%   | 1.77%       | 6.5%  | 12.77%        |
| Glendale         | Maricopa       | 3.4%      | 2.2%   | 1.77%       | 6.5%  | 13.87%        |
| Globe            | Gila           | 3.0%      | 2.0%   | 1.10%       | 6.5%  | 12.60%        |
| Goodyear         | Maricopa       | 2.5%      | 2.5%   | 1.77%       | 6.5%  | 13.27%        |
| Guadalupe        | Maricopa       | 4.0%      | 3.0%   | 1.77%       | 6.5%  | 15.27%        |
| Hayden           | Gila           | 2.0%      | 3.0%   | 1.10%       | 6.5%  | 12.60%        |
| Holbrook         | Navajo         | 2.0%      | 3.0%   | 0.55%       | 6.5%  | 12.05%        |
| Kearny           | Pinal          | 3.0%      | 3.0%   | 1.198%      | 6.5%  | 13.698%       |
| Kingman          | Mohave         | 4.0%      | 2.0%   | 0.28%       | 6.5%  | 12.78%        |
| Lake Havasu City | Mohave         | 3.0%      | 2.0%   | 0.28%       | 6.5%  | 11.78%        |
| Litchfield Park  | Maricopa       | 1.0%      | 2.8%   | 1.77%       | 6.5%  | 12.07%        |
| Marana           | Pima*          | 6.0%      | 2.0%   | 0.55%       | 6.5%  | 15.05%        |
| Maricopa         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 6.5%  | 11.698%       |
| Mesa             | Maricopa       | 3.0%      | 1.75%  | 1.77%       | 6.5%  | 13.02%        |
| Nogales          | Santa Cruz     | 4.0%      | 2.00%  | 1.10%       | 6.5%  | 13.60%        |
| Oro Valley       | Pima*          | 6.0%      | 2.0%   | 0.55%       | 6.5%  | 15.05%        |
| Page             | Coconino       | 3.0%      | 3.0%   | 1.237%      | 6.5%  | 13.737%       |
| Paradise Valley  | Maricopa       | 3.4%      | 1.65%  | 1.77%       | 6.5%  | 13.32%        |
| Parker           | La Paz         | 4.0%      | 2.0%   | 1.10%       | 6.5%  | 13.60%        |
| Patagonia        | Santa Cruz     | 3.0%      | 3.0%   | 1.10%       | 6.5%  | 13.60%        |
| Payson           | Gila           | 5.0%      | 2.12%  | 1.10%       | 6.5%  | 14.72%        |

**Bed Tax Rates: Arizona Communities  
October 2010**

| Community        | County           | Tax Rates |       |              |       |                |
|------------------|------------------|-----------|-------|--------------|-------|----------------|
|                  |                  | Bed       | City  | County       | State | Total          |
| Peoria           | Maricopa         | 3.8%      | 1.8%  | 1.77%        | 6.5%  | 13.87%         |
| Phoenix          | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 6.5%  | 13.27%         |
| Pinetop-Lakeside | Navajo           | 3.0%      | 2.5%  | 0.55%        | 6.5%  | 12.55%         |
| Prescott         | Yavapai          | 3.0%      | 2.0%  | 0.825%       | 6.5%  | 12.325%        |
| Prescott Valley  | Yavapai          | 2.33%     | 2.33% | 0.825%       | 6.5%  | 11.985%        |
| Quartzsite       | La Paz           | 3.0%      | 2.5%  | 1.10%        | 6.5%  | 13.10%         |
| Queen Creek      | Maricopa/Pinal   | 1.0%      | 2.25% | 1.77/1.198%  | 6.5%  | 11.52/10.948%  |
| Safford          | Graham           | 5.0%      | 2.5%  | 0.55%        | 6.5%  | 14.55%         |
| Sahuarita        | Pima*            | 2.0%      | 2.0%  | 0.55%        | 6.5%  | 11.05%         |
| St. Johns        | Apache           | 1.0%      | 2.0%  | 0.55%        | 6.5%  | 10.05%         |
| Scottsdale       | Maricopa         | 5.0%      | 1.65% | 1.77%        | 6.5%  | 14.92%         |
| Sedona           | Coconino/Yavapai | 3.0%      | 3.0%  | 1.237/0.825% | 6.5%  | 13.737/13.325% |
| Snowflake        | Navajo           | 4.0%      | 2.0%  | 0.55%        | 6.5%  | 13.05%         |
| South Tucson     | Pima*            | 2.0%      | 2.5%  | 0.55%        | 6.5%  | 11.55%         |
| Springerville    | Apache           | 2.0%      | 3.0%  | 0.55%        | 6.5%  | 12.05%         |
| Surprise         | Maricopa         | 2.52%     | 2.2%  | 1.77%        | 6.5%  | 12.99%         |
| Taylor           | Navajo           | 2.0%      | 2.0%  | 0.55%        | 6.5%  | 11.05%         |
| Tempe            | Maricopa         | 5.0%      | 2.0%  | 1.77%        | 6.5%  | 15.27%         |
| Thatcher         | Graham           | 3.0%      | 2.0%  | 0.55%        | 6.5%  | 12.05%         |
| Tolleson         | Maricopa         | 2.0%      | 2.5%  | 1.77%        | 6.5%  | 12.77%         |
| Tombstone        | Cochise          | 3.0%      | 2.5%  | 0.55%        | 6.5%  | 12.55%         |
| Tucson           | Pima*            | 6% +\$2   | 0.0%  | 0.55%        | 6.5%  | 13.05% +\$2    |
| Tusayan          | Coconino         | 2.0%      | 2.0%  | 1.237%       | 6.5%  | 11.737%        |
| Wellton          | Yuma             | 2.5%      | 2.5%  | 1.198%       | 6.5%  | 12.698%        |
| Wickenburg       | Maricopa         | 2.0%      | 2.2%  | 1.77%        | 6.5%  | 12.47%         |
| Willcox          | Cochise          | 0.0%      | 7.0%  | 0.55%        | 6.5%  | 14.05%         |
| Williams         | Coconino         | 0.0%      | 4.5%  | 1.237%       | 6.5%  | 12.237%        |
| Winslow          | Navajo           | 2.0%      | 3.0%  | 0.55%        | 6.5%  | 12.05%         |
| Youngtown        | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 6.5%  | 13.27%         |
| Yuma             | Yuma             | 2.0%      | 1.7%  | 1.198%       | 6.5%  | 11.398%        |

Note: \*Transient lodging in unincorporated areas of Pima County is subject to a 6% county tax (effective 1/1/06).  
This tax does not apply to transient lodging located within the incorporated cities/towns of Pima Co.  
The 0.55% Transportation Excise Tax (eff. July 1, 2006) applies to all Transient Lodging businesses in Pima County.

The Maricopa County transient lodging rate of 1.77% includes 1% per Prop. 302

The city tax rate for transient lodging in Camp Verde is 1% as opposed to 2% for other sectors.

The Arizona state tax rate for lodging increased to 6.5% effective June 1, 2010

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

Revised September 2010

**Bed Tax Rates: Arizona Communities  
September 2010**

| Community        | County         | Tax Rates |        |             |       |               |
|------------------|----------------|-----------|--------|-------------|-------|---------------|
|                  |                | Bed       | City   | County      | State | Total         |
| Apache Junction  | Maricopa/Pinal | 2.2%      | 2.2%   | 1.77/1.198% | 6.5%  | 12.67/12.098% |
| Avondale         | Maricopa       | 2.0%      | 2.5%   | 1.77%       | 6.5%  | 12.77%        |
| Benson           | Cochise        | 4.0%      | 2.5%   | 0.55%       | 6.5%  | 13.55%        |
| Bisbee           | Cochise        | 2.5%      | 2.5%   | 0.55%       | 6.5%  | 12.05%        |
| Bullhead City    | Mohave         | 3.0%      | 2.0%   | 0.28%       | 6.5%  | 11.78%        |
| Camp Verde       | Yavapai        | 3.0%      | 1.0%   | 0.825%      | 6.5%  | 11.325%       |
| Carefree         | Maricopa       | 3.0%      | 3.0%   | 1.77%       | 6.5%  | 14.27%        |
| Casa Grande      | Pinal          | 2.0%      | 1.8%   | 1.198%      | 6.5%  | 11.498%       |
| Cave Creek       | Maricopa       | 4.0%      | 3.0%   | 1.77%       | 6.5%  | 15.27%        |
| Chandler         | Maricopa       | 2.9%      | 1.5%   | 1.77%       | 6.5%  | 12.67%        |
| Chino Valley     | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 6.5%  | 13.325%       |
| Clarkdale        | Yavapai        | 2.0%      | 3.0%   | 0.825%      | 6.5%  | 12.325%       |
| Colorado City    | Mohave         | 2.0%      | 2.0%   | 0.28%       | 6.5%  | 10.78%        |
| Coolidge         | Pinal          | 3.0%      | 3.0%   | 1.198%      | 6.5%  | 13.698%       |
| Cottonwood       | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 6.5%  | 13.325%       |
| Dewey-Humboldt   | Yavapai        | 1.0%      | 2.0%   | 0.825%      | 6.5%  | 10.325%       |
| Douglas          | Cochise        | 2.0%      | 2.8%   | 0.55%       | 6.5%  | 11.85%        |
| Eagar            | Apache         | 3.0%      | 3.0%   | 0.55%       | 6.5%  | 13.05%        |
| El Mirage        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 6.5%  | 13.27%        |
| Eloy             | Pinal          | 4.0%      | 3.0%   | 1.198%      | 6.5%  | 14.698%       |
| Flagstaff        | Coconino       | 2.0%      | 1.721% | 1.237%      | 6.5%  | 11.458%       |
| Florence         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 6.5%  | 11.698%       |
| Fountain Hills   | Maricopa       | 3.0%      | 2.6%   | 1.77%       | 6.5%  | 13.87%        |
| Gila Bend        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 6.5%  | 13.27%        |
| Gilbert          | Maricopa       | 3.0%      | 1.5%   | 1.77%       | 6.5%  | 12.77%        |
| Glendale         | Maricopa       | 3.4%      | 2.2%   | 1.77%       | 6.5%  | 13.87%        |
| Globe            | Gila           | 3.0%      | 2.0%   | 1.10%       | 6.5%  | 12.60%        |
| Goodyear         | Maricopa       | 2.5%      | 2.5%   | 1.77%       | 6.5%  | 13.27%        |
| Guadalupe        | Maricopa       | 4.0%      | 3.0%   | 1.77%       | 6.5%  | 15.27%        |
| Hayden           | Gila           | 2.0%      | 3.0%   | 1.10%       | 6.5%  | 12.60%        |
| Holbrook         | Navajo         | 2.0%      | 3.0%   | 0.55%       | 6.5%  | 12.05%        |
| Kearny           | Pinal          | 3.0%      | 3.0%   | 1.198%      | 6.5%  | 13.698%       |
| Kingman          | Mohave         | 4.0%      | 2.0%   | 0.28%       | 6.5%  | 12.78%        |
| Lake Havasu City | Mohave         | 3.0%      | 2.0%   | 0.28%       | 6.5%  | 11.78%        |
| Litchfield Park  | Maricopa       | 1.0%      | 2.8%   | 1.77%       | 6.5%  | 12.07%        |
| Marana           | Pima*          | 6.0%      | 2.0%   | 0.55%       | 6.5%  | 15.05%        |
| Maricopa         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 6.5%  | 11.698%       |
| Mesa             | Maricopa       | 3.0%      | 1.75%  | 1.77%       | 6.5%  | 13.02%        |
| Nogales          | Santa Cruz     | 4.0%      | 2.00%  | 1.10%       | 6.5%  | 13.60%        |
| Oro Valley       | Pima*          | 6.0%      | 2.0%   | 0.55%       | 6.5%  | 15.05%        |
| Page             | Coconino       | 3.0%      | 3.0%   | 1.237%      | 6.5%  | 13.737%       |
| Paradise Valley  | Maricopa       | 3.4%      | 1.65%  | 1.77%       | 6.5%  | 13.32%        |
| Parker           | La Paz         | 4.0%      | 2.0%   | 1.10%       | 6.5%  | 13.60%        |
| Patagonia        | Santa Cruz     | 3.0%      | 3.0%   | 1.10%       | 6.5%  | 13.60%        |
| Payson           | Gila           | 5.0%      | 2.12%  | 1.10%       | 6.5%  | 14.72%        |

**Bed Tax Rates: Arizona Communities  
September 2010**

| Community        | County           | Tax Rates |       |              |       |                |
|------------------|------------------|-----------|-------|--------------|-------|----------------|
|                  |                  | Bed       | City  | County       | State | Total          |
| Peoria           | Maricopa         | 3.8%      | 1.8%  | 1.77%        | 6.5%  | 13.87%         |
| Phoenix          | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 6.5%  | 13.27%         |
| Pinetop-Lakeside | Navajo           | 3.0%      | 2.5%  | 0.55%        | 6.5%  | 12.55%         |
| Prescott         | Yavapai          | 3.0%      | 2.0%  | 0.825%       | 6.5%  | 12.325%        |
| Prescott Valley  | Yavapai          | 2.33%     | 2.33% | 0.825%       | 6.5%  | 11.985%        |
| Quartzsite       | La Paz           | 3.0%      | 2.5%  | 1.10%        | 6.5%  | 13.10%         |
| Queen Creek      | Maricopa/Pinal   | 1.0%      | 2.25% | 1.77/1.198%  | 6.5%  | 11.52/10.948%  |
| Safford          | Graham           | 5.0%      | 2.5%  | 0.55%        | 6.5%  | 14.55%         |
| Sahuarita        | Pima*            | 2.0%      | 2.0%  | 0.55%        | 6.5%  | 11.05%         |
| St. Johns        | Apache           | 1.0%      | 2.0%  | 0.55%        | 6.5%  | 10.05%         |
| Scottsdale       | Maricopa         | 5.0%      | 1.65% | 1.77%        | 6.5%  | 14.92%         |
| Sedona           | Coconino/Yavapai | 3.0%      | 3.0%  | 1.237/0.825% | 6.5%  | 13.737/13.325% |
| Snowflake        | Navajo           | 4.0%      | 2.0%  | 0.55%        | 6.5%  | 13.05%         |
| South Tucson     | Pima*            | 2.0%      | 2.5%  | 0.55%        | 6.5%  | 11.55%         |
| Springerville    | Apache           | 2.0%      | 3.0%  | 0.55%        | 6.5%  | 12.05%         |
| Surprise         | Maricopa         | 2.52%     | 2.2%  | 1.77%        | 6.5%  | 12.99%         |
| Taylor           | Navajo           | 2.0%      | 2.0%  | 0.55%        | 6.5%  | 11.05%         |
| Tempe            | Maricopa         | 5.0%      | 1.8%  | 1.77%        | 6.5%  | 15.07%         |
| Thatcher         | Graham           | 3.0%      | 2.0%  | 0.55%        | 6.5%  | 12.05%         |
| Tolleson         | Maricopa         | 2.0%      | 2.5%  | 1.77%        | 6.5%  | 12.77%         |
| Tombstone        | Cochise          | 3.0%      | 2.5%  | 0.55%        | 6.5%  | 12.55%         |
| Tucson           | Pima*            | 6% +\$2   | 0.0%  | 0.55%        | 6.5%  | 13.05% +\$2    |
| Tusayan          | Coconino         | 2.0%      | 2.0%  | 1.237%       | 6.5%  | 11.737%        |
| Wellton          | Yuma             | 2.5%      | 2.5%  | 1.198%       | 6.5%  | 12.698%        |
| Wickenburg       | Maricopa         | 2.0%      | 2.2%  | 1.77%        | 6.5%  | 12.47%         |
| Willcox          | Cochise          | 0.0%      | 7.0%  | 0.55%        | 6.5%  | 14.05%         |
| Williams         | Coconino         | 0.0%      | 4.5%  | 1.237%       | 6.5%  | 12.237%        |
| Winslow          | Navajo           | 2.0%      | 3.0%  | 0.55%        | 6.5%  | 12.05%         |
| Youngtown        | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 6.5%  | 13.27%         |
| Yuma             | Yuma             | 2.0%      | 1.7%  | 1.198%       | 6.5%  | 11.398%        |

Note: \*Transient lodging in unincorporated areas of Pima County is subject to a 6% county tax (effective 1/1/06).  
This tax does not apply to transient lodging located within the incorporated cities/towns of Pima Co.  
The 0.55% Transportation Excise Tax (eff. July 1, 2006) applies to all Transient Lodging businesses in Pima County.

The Maricopa County transient lodging rate of 1.77% includes 1% per Prop. 302

The city tax rate for transient lodging in Camp Verde is 1% as opposed to 2% for other sectors.

The Arizona state tax rate for lodging increased to 6.5% effective June 1, 2010

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

Revised August 2010

**Bed Tax Rates: Arizona Communities  
April 2010**

| Community        | County         | Tax Rates |        |             |       |               |
|------------------|----------------|-----------|--------|-------------|-------|---------------|
|                  |                | Bed       | City   | County      | State | Total         |
| Apache Junction  | Maricopa/Pinal | 2.2%      | 2.2%   | 1.77/1.198% | 5.5%  | 11.67/11.098% |
| Avondale         | Maricopa       | 2.0%      | 2.5%   | 1.77%       | 5.5%  | 11.77%        |
| Benson           | Cochise        | 2.0%      | 2.5%   | 0.55%       | 5.5%  | 10.55%        |
| Bisbee           | Cochise        | 2.5%      | 2.5%   | 0.55%       | 5.5%  | 11.05%        |
| Bullhead City    | Mohave         | 3.0%      | 2.0%   | 0.28%       | 5.5%  | 10.78%        |
| Camp Verde       | Yavapai        | 3.0%      | 1.0%   | 0.825%      | 5.5%  | 10.325%       |
| Carefree         | Maricopa       | 3.0%      | 3.0%   | 1.77%       | 5.5%  | 13.27%        |
| Casa Grande      | Pinal          | 2.0%      | 1.8%   | 1.198%      | 5.5%  | 10.498%       |
| Cave Creek       | Maricopa       | 4.0%      | 3.0%   | 1.77%       | 5.5%  | 14.27%        |
| Chandler         | Maricopa       | 2.9%      | 1.5%   | 1.77%       | 5.5%  | 11.67%        |
| Chino Valley     | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 5.5%  | 12.325%       |
| Clarkdale        | Yavapai        | 2.0%      | 3.0%   | 0.825%      | 5.5%  | 11.325%       |
| Colorado City    | Mohave         | 2.0%      | 2.0%   | 0.28%       | 5.5%  | 9.78%         |
| Coolidge         | Pinal          | 3.0%      | 3.0%   | 1.198%      | 5.5%  | 12.698%       |
| Cottonwood       | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 5.5%  | 12.325%       |
| Dewey-Humboldt   | Yavapai        | 1.0%      | 1.0%   | 0.825%      | 5.5%  | 8.325%        |
| Douglas          | Cochise        | 2.0%      | 2.8%   | 0.55%       | 5.5%  | 10.85%        |
| Eagar            | Apache         | 3.0%      | 3.0%   | 0.55%       | 5.5%  | 12.05%        |
| El Mirage        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 5.5%  | 12.27%        |
| Eloy             | Pinal          | 4.0%      | 3.0%   | 1.198%      | 5.5%  | 13.698%       |
| Flagstaff        | Coconino       | 2.0%      | 1.721% | 1.237%      | 5.5%  | 10.458%       |
| Florence         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 5.5%  | 10.698%       |
| Fountain Hills   | Maricopa       | 3.0%      | 2.6%   | 1.77%       | 5.5%  | 12.87%        |
| Gila Bend        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 5.5%  | 12.27%        |
| Gilbert          | Maricopa       | 3.0%      | 1.5%   | 1.77%       | 5.5%  | 11.77%        |
| Glendale         | Maricopa       | 3.4%      | 2.2%   | 1.77%       | 5.5%  | 12.87%        |
| Globe            | Gila           | 3.0%      | 2.0%   | 1.10%       | 5.5%  | 11.60%        |
| Goodyear         | Maricopa       | 2.5%      | 2.5%   | 1.77%       | 5.5%  | 12.27%        |
| Guadalupe        | Maricopa       | 4.0%      | 3.0%   | 1.77%       | 5.5%  | 14.27%        |
| Hayden           | Gila           | 2.0%      | 3.0%   | 1.10%       | 5.5%  | 11.60%        |
| Holbrook         | Navajo         | 2.0%      | 3.0%   | 0.55%       | 5.5%  | 11.05%        |
| Kearny           | Pinal          | 3.0%      | 3.0%   | 1.198%      | 5.5%  | 12.698%       |
| Kingman          | Mohave         | 4.0%      | 2.0%   | 0.28%       | 5.5%  | 11.78%        |
| Lake Havasu City | Mohave         | 3.0%      | 2.0%   | 0.28%       | 5.5%  | 10.78%        |
| Litchfield Park  | Maricopa       | 1.0%      | 2.8%   | 1.77%       | 5.5%  | 11.07%        |
| Marana           | Pima*          | 6.0%      | 2.0%   | 0.55%       | 5.5%  | 14.05%        |
| Maricopa         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 5.5%  | 10.698%       |
| Mesa             | Maricopa       | 3.0%      | 1.75%  | 1.77%       | 5.5%  | 12.02%        |
| Nogales          | Santa Cruz     | 4.0%      | 2.00%  | 1.10%       | 5.5%  | 12.60%        |
| Oro Valley       | Pima*          | 6.0%      | 2.0%   | 0.55%       | 5.5%  | 14.05%        |
| Page             | Coconino       | 3.0%      | 3.0%   | 1.237%      | 5.5%  | 12.737%       |
| Paradise Valley  | Maricopa       | 3.0%      | 1.65%  | 1.77%       | 5.5%  | 11.92%        |
| Parker           | La Paz         | 4.0%      | 2.0%   | 1.10%       | 5.5%  | 12.60%        |
| Patagonia        | Santa Cruz     | 3.0%      | 3.0%   | 1.10%       | 5.5%  | 12.60%        |
| Payson           | Gila           | 3.0%      | 2.12%  | 1.10%       | 5.5%  | 11.72%        |

**Bed Tax Rates: Arizona Communities  
April 2010**

| Community               | County           | Tax Rates |       |              |       |                |
|-------------------------|------------------|-----------|-------|--------------|-------|----------------|
|                         |                  | Bed       | City  | County       | State | Total          |
| Peoria                  | Maricopa         | 3.8%      | 1.8%  | 1.77%        | 5.5%  | 12.87%         |
| Phoenix                 | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 5.5%  | 12.27%         |
| Pinetop-Lakeside        | Navajo           | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Prescott                | Yavapai          | 3.0%      | 2.0%  | 0.825%       | 5.5%  | 11.325%        |
| Prescott Valley         | Yavapai          | 2.33%     | 2.33% | 0.825%       | 5.5%  | 10.985%        |
| Quartzsite              | La Paz           | 3.0%      | 2.5%  | 1.10%        | 5.5%  | 12.10%         |
| Queen Creek             | Maricopa/Pinal   | 1.0%      | 2.25% | 1.77/1.198%  | 5.5%  | 10.52/9.948%   |
| Safford                 | Graham           | 5.0%      | 2.5%  | 0.55%        | 5.5%  | 13.55%         |
| Sahuarita               | Pima*            | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| St. Johns               | Apache           | 1.0%      | 2.0%  | 0.55%        | 5.5%  | 9.05%          |
| Scottsdale <sup>1</sup> | Maricopa         | 3.0%      | 1.65% | 1.77%        | 5.5%  | 11.92%         |
| Sedona                  | Coconino/Yavapai | 3.0%      | 3.0%  | 1.237/0.825% | 5.5%  | 12.737/12.325% |
| Snowflake               | Navajo           | 4.0%      | 2.0%  | 0.55%        | 5.5%  | 12.05%         |
| South Tucson            | Pima*            | 2.0%      | 2.5%  | 0.55%        | 5.5%  | 10.55%         |
| Springerville           | Apache           | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Surprise                | Maricopa         | 2.5%      | 2.2%  | 1.77%        | 5.5%  | 11.97%         |
| Taylor                  | Navajo           | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| Tempe <sup>1</sup>      | Maricopa         | 3.0%      | 1.8%  | 1.77%        | 5.5%  | 12.07%         |
| Thatcher                | Graham           | 3.0%      | 2.0%  | 0.55%        | 5.5%  | 11.05%         |
| Tolleson                | Maricopa         | 2.0%      | 2.5%  | 1.77%        | 5.5%  | 11.77%         |
| Tombstone               | Cochise          | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Tucson                  | Pima*            | 6% +\$2   | 0.0%  | 0.55%        | 5.5%  | 12.05% +\$2    |
| Wellton                 | Yuma             | 2.5%      | 2.5%  | 1.198%       | 5.5%  | 11.698%        |
| Wickenburg              | Maricopa         | 2.0%      | 2.2%  | 1.77%        | 5.5%  | 11.47%         |
| Willcox                 | Cochise          | 0.0%      | 7.0%  | 0.55%        | 5.5%  | 13.05%         |
| Williams                | Coconino         | 0.0%      | 4.5%  | 1.237%       | 5.5%  | 11.237%        |
| Winslow                 | Navajo           | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Youngtown               | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 5.5%  | 12.27%         |
| Yuma                    | Yuma             | 2.0%      | 1.7%  | 1.198%       | 5.5%  | 10.398%        |

<sup>1</sup> Scottsdale and Tempe will each increase bed tax rates from 3% to 5% effective July 1, 2010 per voter approved propositions.

Note: \*Transient lodging in unincorporated areas of Pima County is subject to a 6% county tax (effective 1/1/06). This tax does not apply to transient lodging located within the incorporated cities/towns of Pima Co. The 0.55% Transportation Excise Tax (eff. July 1, 2006) applies to all Transient Lodging businesses in Pima County.

The Maricopa County transient lodging rate of 1.77% includes 1% per Prop. 302

The city tax rate for transient lodging in Camp Verde is 1% as opposed to 2% for other sectors.

The Arizona state tax rate for lodging is 5.5% (Effective 1989) as opposed to 5.6%.

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

Revised April 2010

**Bed Tax Rates: Arizona Communities  
September 2009**

| Community        | County         | Tax Rates |        |             |       |               |
|------------------|----------------|-----------|--------|-------------|-------|---------------|
|                  |                | Bed       | City   | County      | State | Total         |
| Apache Junction  | Maricopa/Pinal | 2.2%      | 2.2%   | 1.77/1.198% | 5.5%  | 11.67/11.098% |
| Avondale         | Maricopa       | 2.0%      | 2.5%   | 1.77%       | 5.5%  | 11.77%        |
| Benson           | Cochise        | 2.0%      | 2.5%   | 0.55%       | 5.5%  | 10.55%        |
| Bisbee           | Cochise        | 2.5%      | 2.5%   | 0.55%       | 5.5%  | 11.05%        |
| Bullhead City    | Mohave         | 3.0%      | 2.0%   | 0.28%       | 5.5%  | 10.78%        |
| Camp Verde       | Yavapai        | 3.0%      | 1.0%   | 0.825%      | 5.5%  | 10.325%       |
| Carefree         | Maricopa       | 3.0%      | 3.0%   | 1.77%       | 5.5%  | 13.27%        |
| Casa Grande      | Pinal          | 2.0%      | 1.8%   | 1.198%      | 5.5%  | 10.498%       |
| Cave Creek       | Maricopa       | 4.0%      | 3.0%   | 1.77%       | 5.5%  | 14.27%        |
| Chandler         | Maricopa       | 2.9%      | 1.5%   | 1.77%       | 5.5%  | 11.67%        |
| Chino Valley     | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 5.5%  | 12.325%       |
| Clarkdale        | Yavapai        | 2.0%      | 3.0%   | 0.825%      | 5.5%  | 11.325%       |
| Colorado City    | Mohave         | 2.0%      | 2.0%   | 0.28%       | 5.5%  | 9.78%         |
| Coolidge         | Pinal          | 3.0%      | 3.0%   | 1.198%      | 5.5%  | 12.698%       |
| Cottonwood       | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 5.5%  | 12.325%       |
| Dewey-Humboldt   | Yavapai        | 1.0%      | 1.0%   | 0.825%      | 5.5%  | 8.325%        |
| Douglas          | Cochise        | 2.0%      | 2.8%   | 0.55%       | 5.5%  | 10.85%        |
| Eagar            | Apache         | 3.0%      | 3.0%   | 0.55%       | 5.5%  | 12.05%        |
| El Mirage        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 5.5%  | 12.27%        |
| Eloy             | Pinal          | 4.0%      | 3.0%   | 1.198%      | 5.5%  | 13.698%       |
| Flagstaff        | Coconino       | 2.0%      | 1.721% | 1.237%      | 5.5%  | 10.458%       |
| Florence         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 5.5%  | 10.698%       |
| Fountain Hills   | Maricopa       | 3.0%      | 2.6%   | 1.77%       | 5.5%  | 12.87%        |
| Gila Bend        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 5.5%  | 12.27%        |
| Gilbert          | Maricopa       | 3.0%      | 1.5%   | 1.77%       | 5.5%  | 11.77%        |
| Glendale         | Maricopa       | 3.4%      | 2.2%   | 1.77%       | 5.5%  | 12.87%        |
| Globe            | Gila           | 3.0%      | 2.0%   | 1.10%       | 5.5%  | 11.60%        |
| Goodyear         | Maricopa       | 2.5%      | 2.5%   | 1.77%       | 5.5%  | 12.27%        |
| Guadalupe        | Maricopa       | 4.0%      | 3.0%   | 1.77%       | 5.5%  | 14.27%        |
| Hayden           | Gila           | 2.0%      | 3.0%   | 1.10%       | 5.5%  | 11.60%        |
| Holbrook         | Navajo         | 2.0%      | 3.0%   | 0.55%       | 5.5%  | 11.05%        |
| Kearny           | Pinal          | 3.0%      | 3.0%   | 1.198%      | 5.5%  | 12.698%       |
| Kingman          | Mohave         | 2.0%      | 2.0%   | 0.28%       | 5.5%  | 9.78%         |
| Lake Havasu City | Mohave         | 3.0%      | 2.0%   | 0.28%       | 5.5%  | 10.78%        |
| Litchfield Park  | Maricopa       | 1.0%      | 2.8%   | 1.77%       | 5.5%  | 11.07%        |
| Marana           | Pima*          | 6.0%      | 2.0%   | 0.55%       | 5.5%  | 14.05%        |
| Maricopa         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 5.5%  | 10.698%       |
| Mesa             | Maricopa       | 3.0%      | 1.75%  | 1.77%       | 5.5%  | 12.02%        |
| Nogales          | Santa Cruz     | 4.0%      | 2.00%  | 1.10%       | 5.5%  | 12.60%        |
| Oro Valley       | Pima*          | 6.0%      | 2.0%   | 0.55%       | 5.5%  | 14.05%        |
| Page             | Coconino       | 3.0%      | 3.0%   | 1.237%      | 5.5%  | 12.737%       |
| Paradise Valley  | Maricopa       | 3.0%      | 1.65%  | 1.77%       | 5.5%  | 11.92%        |
| Parker           | La Paz         | 4.0%      | 2.0%   | 1.10%       | 5.5%  | 12.60%        |
| Patagonia        | Santa Cruz     | 3.0%      | 3.0%   | 1.10%       | 5.5%  | 12.60%        |
| Payson           | Gila           | 3.0%      | 2.12%  | 1.10%       | 5.5%  | 11.72%        |

**Bed Tax Rates: Arizona Communities  
September 2009**

| Community        | County           | Tax Rates |       |              |       |                |
|------------------|------------------|-----------|-------|--------------|-------|----------------|
|                  |                  | Bed       | City  | County       | State | Total          |
| Peoria           | Maricopa         | 3.8%      | 1.8%  | 1.77%        | 5.5%  | 12.87%         |
| Phoenix          | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 5.5%  | 12.27%         |
| Pinetop-Lakeside | Navajo           | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Prescott         | Yavapai          | 3.0%      | 2.0%  | 0.825%       | 5.5%  | 11.325%        |
| Prescott Valley  | Yavapai          | 2.33%     | 2.33% | 0.825%       | 5.5%  | 10.985%        |
| Quartzsite       | La Paz           | 3.0%      | 2.5%  | 1.10%        | 5.5%  | 12.10%         |
| Queen Creek      | Maricopa/Pinal   | 1.0%      | 2.25% | 1.77/1.198%  | 5.5%  | 10.52/9.948%   |
| Safford          | Graham           | 5.0%      | 2.5%  | 0.55%        | 5.5%  | 13.55%         |
| Sahuarita        | Pima*            | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| St. Johns        | Apache           | 1.0%      | 2.0%  | 0.55%        | 5.5%  | 9.05%          |
| Scottsdale       | Maricopa         | 3.0%      | 1.65% | 1.77%        | 5.5%  | 11.92%         |
| Sedona           | Coconino/Yavapai | 3.0%      | 3.0%  | 1.237/0.825% | 5.5%  | 12.737/12.325% |
| Snowflake        | Navajo           | 4.0%      | 2.0%  | 0.55%        | 5.5%  | 12.05%         |
| South Tucson     | Pima*            | 2.0%      | 2.5%  | 0.55%        | 5.5%  | 10.55%         |
| Springerville    | Apache           | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Surprise         | Maricopa         | 1.0%      | 2.2%  | 1.77%        | 5.5%  | 10.47%         |
| Taylor           | Navajo           | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| Tempe            | Maricopa         | 3.0%      | 1.8%  | 1.77%        | 5.5%  | 12.07%         |
| Thatcher         | Graham           | 3.0%      | 2.0%  | 0.55%        | 5.5%  | 11.05%         |
| Tolleson         | Maricopa         | 2.0%      | 2.5%  | 1.77%        | 5.5%  | 11.77%         |
| Tombstone        | Cochise          | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Tucson           | Pima*            | 6% +\$2   | 0.0%  | 0.55%        | 5.5%  | 12.05% +\$2    |
| Wellton          | Yuma             | 2.5%      | 2.5%  | 1.198%       | 5.5%  | 11.698%        |
| Wickenburg       | Maricopa         | 3.5%      | 1.7%  | 1.77%        | 5.5%  | 12.47%         |
| Willcox          | Cochise          | 0.0%      | 7.0%  | 0.55%        | 5.5%  | 13.05%         |
| Williams         | Coconino         | 0.0%      | 4.5%  | 1.237%       | 5.5%  | 11.237%        |
| Winslow          | Navajo           | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Youngtown        | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 5.5%  | 12.27%         |
| Yuma             | Yuma             | 2.0%      | 1.7%  | 1.198%       | 5.5%  | 10.398%        |

Note: \*Transient lodging in unincorporated areas of Pima County is subject to a 6% county tax (effective 1/1/06).  
This tax does not apply to transient lodging located within the incorporated cities/towns of Pima Co.  
The 0.55% Transportation Excise Tax (eff. July 1, 2006) applies to all Transient Lodging businesses in Pima County.

The Maricopa County transient lodging rate of 1.77% includes 1% per Prop. 302

The city tax rate for transient lodging in Camp Verde is 1% as opposed to 2% for other sectors.

The Arizona state tax rate for lodging is 5.5% (Effective 1989) as opposed to 5.6%.

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

Revised September 2009

**Bed Tax Rates: Arizona Communities  
February 2009**

| Community        | County         | Tax Rates |        |             |       |               |
|------------------|----------------|-----------|--------|-------------|-------|---------------|
|                  |                | Bed       | City   | County      | State | Total         |
| Apache Junction  | Maricopa/Pinal | 2.2%      | 2.2%   | 1.77/1.198% | 5.5%  | 11.67/11.098% |
| Avondale         | Maricopa       | 2.0%      | 2.5%   | 1.77%       | 5.5%  | 11.77%        |
| Benson           | Cochise        | 2.0%      | 2.5%   | 0.55%       | 5.5%  | 10.55%        |
| Bisbee           | Cochise        | 2.5%      | 2.5%   | 0.55%       | 5.5%  | 11.05%        |
| Bullhead City    | Mohave         | 3.0%      | 2.0%   | 0.28%       | 5.5%  | 10.78%        |
| Camp Verde       | Yavapai        | 3.0%      | 1.0%   | 0.825%      | 5.5%  | 10.325%       |
| Carefree         | Maricopa       | 3.0%      | 3.0%   | 1.77%       | 5.5%  | 13.27%        |
| Casa Grande      | Pinal          | 2.0%      | 1.8%   | 1.198%      | 5.5%  | 10.498%       |
| Cave Creek       | Maricopa       | 4.0%      | 2.5%   | 1.77%       | 5.5%  | 13.77%        |
| Chandler         | Maricopa       | 2.9%      | 1.5%   | 1.77%       | 5.5%  | 11.67%        |
| Chino Valley     | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 5.5%  | 12.325%       |
| Clarkdale        | Yavapai        | 2.0%      | 2.25%  | 0.825%      | 5.5%  | 10.575%       |
| Colorado City    | Mohave         | 2.0%      | 2.0%   | 0.28%       | 5.5%  | 9.78%         |
| Coolidge         | Pinal          | 3.0%      | 3.0%   | 1.198%      | 5.5%  | 12.698%       |
| Cottonwood       | Yavapai        | 3.0%      | 3.0%   | 0.825%      | 5.5%  | 12.325%       |
| Dewey-Humboldt   | Yavapai        | 1.0%      | 1.0%   | 0.825%      | 5.5%  | 8.325%        |
| Douglas          | Cochise        | 2.0%      | 2.8%   | 0.55%       | 5.5%  | 10.85%        |
| Eagar            | Apache         | 3.0%      | 3.0%   | 0.55%       | 5.5%  | 12.05%        |
| El Mirage        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 5.5%  | 12.27%        |
| Eloy             | Pinal          | 4.0%      | 3.0%   | 1.198%      | 5.5%  | 13.698%       |
| Flagstaff        | Coconino       | 2.0%      | 1.721% | 1.237%      | 5.5%  | 10.458%       |
| Florence         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 5.5%  | 10.698%       |
| Fountain Hills   | Maricopa       | 3.0%      | 2.6%   | 1.77%       | 5.5%  | 12.87%        |
| Gila Bend        | Maricopa       | 2.0%      | 3.0%   | 1.77%       | 5.5%  | 12.27%        |
| Gilbert          | Maricopa       | 3.0%      | 1.5%   | 1.77%       | 5.5%  | 11.77%        |
| Glendale         | Maricopa       | 3.4%      | 2.2%   | 1.77%       | 5.5%  | 12.87%        |
| Globe            | Gila           | 3.0%      | 2.0%   | 1.10%       | 5.5%  | 11.60%        |
| Goodyear         | Maricopa       | 2.5%      | 2.0%   | 1.77%       | 5.5%  | 11.77%        |
| Guadalupe        | Maricopa       | 4.0%      | 3.0%   | 1.77%       | 5.5%  | 14.27%        |
| Hayden           | Gila           | 2.0%      | 3.0%   | 1.10%       | 5.5%  | 11.60%        |
| Holbrook         | Navajo         | 2.0%      | 3.0%   | 0.55%       | 5.5%  | 11.05%        |
| Kearny           | Pinal          | 3.0%      | 2.5%   | 1.198%      | 5.5%  | 12.198%       |
| Kingman          | Mohave         | 2.0%      | 2.0%   | 0.28%       | 5.5%  | 9.78%         |
| Lake Havasu City | Mohave         | 3.0%      | 2.0%   | 0.28%       | 5.5%  | 10.78%        |
| Litchfield Park  | Maricopa       | 1.0%      | 2.8%   | 1.77%       | 5.5%  | 11.07%        |
| Marana           | Pima*          | 3.0%      | 2.0%   | 0.55%       | 5.5%  | 11.05%        |
| Maricopa         | Pinal          | 2.0%      | 2.0%   | 1.198%      | 5.5%  | 10.698%       |
| Mesa             | Maricopa       | 3.0%      | 1.75%  | 1.77%       | 5.5%  | 12.02%        |
| Nogales          | Santa Cruz     | 4.0%      | 2.00%  | 1.10%       | 5.5%  | 12.60%        |
| Oro Valley       | Pima*          | 6.0%      | 2.0%   | 0.55%       | 5.5%  | 14.05%        |
| Page             | Coconino       | 3.0%      | 3.0%   | 1.237%      | 5.5%  | 12.737%       |
| Paradise Valley  | Maricopa       | 3.0%      | 1.65%  | 1.77%       | 5.5%  | 11.92%        |
| Parker           | La Paz         | 4.0%      | 2.0%   | 1.10%       | 5.5%  | 12.60%        |
| Patagonia        | Santa Cruz     | 3.0%      | 3.0%   | 1.10%       | 5.5%  | 12.60%        |
| Payson           | Gila           | 3.0%      | 2.12%  | 1.10%       | 5.5%  | 11.72%        |

**Bed Tax Rates: Arizona Communities  
February 2009**

| Community        | County           | Tax Rates |       |              |       |                |
|------------------|------------------|-----------|-------|--------------|-------|----------------|
|                  |                  | Bed       | City  | County       | State | Total          |
| Peoria           | Maricopa         | 3.8%      | 1.8%  | 1.77%        | 5.5%  | 12.87%         |
| Phoenix          | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 5.5%  | 12.27%         |
| Pinetop-Lakeside | Navajo           | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Prescott         | Yavapai          | 3.0%      | 2.0%  | 0.825%       | 5.5%  | 11.325%        |
| Prescott Valley  | Yavapai          | 2.33%     | 2.33% | 0.825%       | 5.5%  | 10.985%        |
| Queen Creek      | Maricopa/Pinal   | 1.0%      | 2.25% | 1.77/1.198%  | 5.5%  | 10.52/9.948%   |
| Safford          | Graham           | 5.0%      | 2.5%  | 0.55%        | 5.5%  | 13.55%         |
| Sahuarita        | Pima*            | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| St. Johns        | Apache           | 1.0%      | 2.0%  | 0.55%        | 5.5%  | 9.05%          |
| Scottsdale       | Maricopa         | 3.0%      | 1.65% | 1.77%        | 5.5%  | 11.92%         |
| Sedona           | Coconino/Yavapai | 3.0%      | 3.0%  | 1.237/0.825% | 5.5%  | 12.737/12.325% |
| Snowflake        | Navajo           | 4.0%      | 2.0%  | 0.55%        | 5.5%  | 12.05%         |
| South Tucson     | Pima*            | 2.0%      | 2.5%  | 0.55%        | 5.5%  | 10.55%         |
| Springerville    | Apache           | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Surprise         | Maricopa         | 1.0%      | 2.2%  | 1.77%        | 5.5%  | 10.47%         |
| Taylor           | Navajo           | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| Tempe            | Maricopa         | 3.0%      | 1.8%  | 1.77%        | 5.5%  | 12.07%         |
| Thatcher         | Graham           | 3.0%      | 2.0%  | 0.55%        | 5.5%  | 11.05%         |
| Tolleson         | Maricopa         | 2.0%      | 2.5%  | 1.77%        | 5.5%  | 11.77%         |
| Tombstone        | Cochise          | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Tucson           | Pima*            | 6% +\$1   | 0.0%  | 0.55%        | 5.5%  | 12.05% +\$1    |
| Wellton          | Yuma             | 2.5%      | 2.5%  | 1.198%       | 5.5%  | 11.698%        |
| Wickenburg       | Maricopa         | 3.5%      | 1.7%  | 1.77%        | 5.5%  | 12.47%         |
| Willcox          | Cochise          | 0.0%      | 7.0%  | 0.55%        | 5.5%  | 13.05%         |
| Williams         | Coconino         | 0.0%      | 4.5%  | 1.237%       | 5.5%  | 11.237%        |
| Winslow          | Navajo           | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Youngtown        | Maricopa         | 3.0%      | 2.0%  | 1.77%        | 5.5%  | 12.27%         |
| Yuma             | Yuma             | 2.0%      | 1.7%  | 1.198%       | 5.5%  | 10.398%        |

Note: \*Transient lodging in unincorporated areas of Pima County is subject to a 6% county tax (effective 1/1/06).

This tax does not apply to transient lodging located within the incorporated cities/towns of Pima Co.

The 0.55% Transportation Excise Tax (eff. July 1, 2006) applies to all Transient Lodging businesses in Pima County.

The Maricopa County transient lodging rate of 1.77% includes 1% per Prop. 302

The city tax rate for transient lodging in Camp Verde is 1% as opposed to 2% for other sectors.

The Arizona state tax rate for lodging is 5.5% (Effective 1989) as opposed to 5.6%.

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

Revised March 2009

**Bed Tax Rates: Arizona Communities**  
**April 2007**

| Community        | County         | Tax Rates |        |           |       |              |
|------------------|----------------|-----------|--------|-----------|-------|--------------|
|                  |                | Bed       | City   | County    | State | Total        |
| Apache Junction  | Maricopa/Pinal | 2.2%      | 2.2%   | 1.77/1.1% | 5.5%  | 11.67/11.00% |
| Avondale         | Maricopa       | 2.0%      | 2.5%   | 1.77%     | 5.5%  | 11.77%       |
| Benson           | Cochise        | 2.0%      | 2.5%   | 0.55%     | 5.5%  | 10.55%       |
| Bisbee           | Cochise        | 2.5%      | 2.5%   | 0.55%     | 5.5%  | 11.05%       |
| Bullhead City    | Mohave         | 3.0%      | 2.0%   | 0.28%     | 5.5%  | 10.78%       |
| Camp Verde       | Yavapai        | 3.0%      | 1.0%   | 0.825%    | 5.5%  | 10.325%      |
| Carefree         | Maricopa       | 3.0%      | 3.0%   | 1.77%     | 5.5%  | 13.27%       |
| Casa Grande      | Pinal          | 2.0%      | 1.8%   | 1.10%     | 5.5%  | 10.40%       |
| Cave Creek       | Maricopa       | 4.0%      | 2.5%   | 1.77%     | 5.5%  | 13.77%       |
| Chandler         | Maricopa       | 2.9%      | 1.5%   | 1.77%     | 5.5%  | 11.67%       |
| Chino Valley     | Yavapai        | 3.0%      | 3.0%   | 0.825%    | 5.5%  | 12.325%      |
| Clarkdale        | Yavapai        | 2.0%      | 2.25%  | 0.825%    | 5.5%  | 10.575%      |
| Colorado City    | Mohave         | 2.0%      | 2.0%   | 0.28%     | 5.5%  | 9.78%        |
| Coolidge         | Pinal          | 3.0%      | 3.0%   | 1.10%     | 5.5%  | 12.60%       |
| Cottonwood       | Yavapai        | 2.0%      | 2.2%   | 0.825%    | 5.5%  | 10.525%      |
| Dewey-Humboldt   | Yavapai        | 2.0%      | 2.0%   | 0.825%    | 5.5%  | 10.325%      |
| Douglas          | Cochise        | 2.0%      | 2.5%   | 0.55%     | 5.5%  | 10.55%       |
| Eagar            | Apache         | 3.0%      | 3.0%   | 0.55%     | 5.5%  | 12.05%       |
| El Mirage        | Maricopa       | 2.0%      | 3.0%   | 1.77%     | 5.5%  | 12.27%       |
| Eloy             | Pinal          | 4.0%      | 3.0%   | 1.10%     | 5.5%  | 13.60%       |
| Flagstaff        | Coconino       | 2.0%      | 1.601% | 1.237%    | 5.5%  | 10.338%      |
| Florence         | Pinal          | 2.0%      | 2.0%   | 1.10%     | 5.5%  | 10.60%       |
| Fountain Hills   | Maricopa       | 3.0%      | 2.6%   | 1.77%     | 5.5%  | 12.87%       |
| Gila Bend        | Maricopa       | 2.0%      | 3.0%   | 1.77%     | 5.5%  | 12.27%       |
| Gilbert          | Maricopa       | 3.0%      | 1.5%   | 1.77%     | 5.5%  | 11.77%       |
| Glendale         | Maricopa       | 3.0%      | 1.8%   | 1.77%     | 5.5%  | 12.07%       |
| Globe            | Gila           | 3.0%      | 2.0%   | 1.10%     | 5.5%  | 11.60%       |
| Goodyear         | Maricopa       | 2.5%      | 2.0%   | 1.77%     | 5.5%  | 11.77%       |
| Guadalupe        | Maricopa       | 4.0%      | 3.0%   | 1.77%     | 5.5%  | 14.27%       |
| Hayden           | Gila           | 2.0%      | 3.0%   | 1.10%     | 5.5%  | 11.60%       |
| Holbrook         | Navajo         | 2.0%      | 3.0%   | 0.55%     | 5.5%  | 11.05%       |
| Kearny           | Pinal          | 3.0%      | 2.5%   | 1.10%     | 5.5%  | 12.10%       |
| Kingman          | Mohave         | 2.0%      | 2.0%   | 0.28%     | 5.5%  | 9.78%        |
| Lake Havasu City | Mohave         | 3.0%      | 2.0%   | 0.28%     | 5.5%  | 10.78%       |
| Litchfield Park  | Maricopa       | 1.0%      | 2.0%   | 1.77%     | 5.5%  | 10.27%       |
| Marana           | Pima*          | 3.0%      | 2.0%   | 0.55%     | 5.5%  | 11.05%       |
| Maricopa         | Pinal          | 2.0%      | 2.0%   | 1.10%     | 5.5%  | 10.60%       |
| Mesa             | Maricopa       | 3.0%      | 1.51%  | 1.77%     | 5.5%  | 11.78%       |
| Nogales          | Santa Cruz     | 4.0%      | 1.25%  | 1.10%     | 5.5%  | 11.85%       |
| Oro Valley       | Pima*          | 6.0%      | 2.0%   | 0.55%     | 5.5%  | 14.05%       |
| Page             | Coconino       | 3.0%      | 3.0%   | 1.237%    | 5.5%  | 12.737%      |
| Paradise Valley  | Maricopa       | 3.0%      | 1.65%  | 1.77%     | 5.5%  | 11.92%       |
| Parker           | La Paz         | 3.0%      | 2.0%   | 1.10%     | 5.5%  | 11.60%       |
| Patagonia        | Santa Cruz     | 3.0%      | 3.0%   | 1.10%     | 5.5%  | 12.60%       |
| Payson           | Gila           | 3.0%      | 2.12%  | 1.10%     | 5.5%  | 11.72%       |

**Bed Tax Rates: Arizona Communities  
April 2007**

| Community        | County           | Tax Rates |       |              |       |                |
|------------------|------------------|-----------|-------|--------------|-------|----------------|
|                  |                  | Bed       | City  | County       | State | Total          |
| Peoria           | Maricopa         | 3.5%      | 1.5%  | 1.77%        | 5.5%  | 12.27%         |
| Phoenix          | Maricopa         | 3.0%      | 1.8%  | 1.77%        | 5.5%  | 12.07%         |
| Pinetop-Lakeside | Navajo           | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Prescott         | Yavapai          | 2.0%      | 2.0%  | 0.825%       | 5.5%  | 10.325%        |
| Prescott Valley  | Yavapai          | 2.33%     | 2.33% | 0.825%       | 5.5%  | 10.985%        |
| Queen Creek      | Maricopa/Pinal   | 1.0%      | 2.0%  | 1.77/1.1%    | 5.5%  | 10.27/9.6%     |
| Safford          | Graham           | 5.0%      | 2.5%  | 0.55%        | 5.5%  | 13.55%         |
| Sahuarita        | Pima*            | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| St. Johns        | Apache           | 1.0%      | 2.0%  | 0.55%        | 5.5%  | 9.05%          |
| Scottsdale       | Maricopa         | 3.0%      | 1.65% | 1.77%        | 5.5%  | 11.92%         |
| Sedona           | Coconino/Yavapai | 3.0%      | 3.0%  | 1.237/0.825% | 5.5%  | 12.737/12.325% |
| Snowflake        | Navajo           | 4.0%      | 2.0%  | 0.55%        | 5.5%  | 12.05%         |
| South Tucson     | Pima*            | 2.0%      | 2.5%  | 0.55%        | 5.5%  | 10.55%         |
| Springerville    | Apache           | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Surprise         | Maricopa         | 1.0%      | 2.2%  | 1.77%        | 5.5%  | 10.47%         |
| Taylor           | Navajo           | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| Tempe            | Maricopa         | 3.0%      | 1.8%  | 1.77%        | 5.5%  | 12.07%         |
| Thatcher         | Graham           | 3.0%      | 2.0%  | 0.55%        | 5.5%  | 11.05%         |
| Tolleson         | Maricopa         | 2.0%      | 2.0%  | 1.77%        | 5.5%  | 11.27%         |
| Tombstone        | Cochise          | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Tucson           | Pima*            | 6% +\$1   | 0.0%  | 0.55%        | 5.5%  | 12.05% +\$1    |
| Wellton          | Yuma             | 2.5%      | 2.5%  | 1.198%       | 5.5%  | 11.698%        |
| Wickenburg       | Maricopa         | 3.5%      | 1.7%  | 1.77%        | 5.5%  | 12.47%         |
| Willcox          | Cochise          | 0.0%      | 7.0%  | 0.55%        | 5.5%  | 13.05%         |
| Williams         | Coconino         | 0.0%      | 4.5%  | 1.237%       | 5.5%  | 11.237%        |
| Winslow          | Navajo           | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Youngtown        | Maricopa         | 2.0%      | 2.0%  | 1.77%        | 5.5%  | 11.27%         |
| Yuma             | Yuma             | 2.0%      | 1.7%  | 1.198%       | 5.5%  | 10.398%        |

Revised 04/07

Note: \*Transient lodging in unincorporated areas of Pima County is subject to a 6% county tax (effective 1/1/06).

This tax does not apply to transient lodging located within the incorporated cities/towns of Pima Co.

The 0.55% Transportation Excise Tax (eff. July 1, 2006) applies to all Transient Lodging businesses in Pima County.

The Maricopa County transient lodging rate of 1.77% includes 1% per Prop. 302

The city tax rate for transient lodging in Camp Verde is 1% as opposed to 2% for other sectors.

The Arizona state tax rate for lodging is 5.5% (Effective 1989) as opposed to 5.6%.

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

**Bed Tax Rates: Arizona Communities**  
**January 2007**

| Community        | County         | Tax Rates |        |           |       |              |
|------------------|----------------|-----------|--------|-----------|-------|--------------|
|                  |                | Bed       | City   | County    | State | Total        |
| Apache Junction  | Maricopa/Pinal | 2.2%      | 2.2%   | 1.77/1.1% | 5.5%  | 11.67/11.00% |
| Avondale         | Maricopa       | 2.0%      | 2.5%   | 1.77%     | 5.5%  | 11.77%       |
| Benson           | Cochise        | 2.0%      | 2.5%   | 0.55%     | 5.5%  | 10.55%       |
| Bisbee           | Cochise        | 2.5%      | 2.5%   | 0.55%     | 5.5%  | 11.05%       |
| Bullhead City    | Mohave         | 3.0%      | 2.0%   | 0.28%     | 5.5%  | 10.78%       |
| Camp Verde       | Yavapai        | 3.0%      | 1.0%   | 0.825%    | 5.5%  | 10.325%      |
| Carefree         | Maricopa       | 3.0%      | 3.0%   | 1.77%     | 5.5%  | 13.27%       |
| Casa Grande      | Pinal          | 2.0%      | 1.8%   | 1.10%     | 5.5%  | 10.40%       |
| Cave Creek       | Maricopa       | 4.0%      | 2.5%   | 1.77%     | 5.5%  | 13.77%       |
| Chandler         | Maricopa       | 2.9%      | 1.5%   | 1.77%     | 5.5%  | 11.67%       |
| Chino Valley     | Yavapai        | 3.0%      | 3.0%   | 0.825%    | 5.5%  | 12.325%      |
| Clarkdale        | Yavapai        | 2.0%      | 2.25%  | 0.825%    | 5.5%  | 10.575%      |
| Colorado City    | Mohave         | 2.0%      | 2.0%   | 0.28%     | 5.5%  | 9.78%        |
| Coolidge         | Pinal          | 3.0%      | 3.0%   | 1.10%     | 5.5%  | 12.60%       |
| Cottonwood       | Yavapai        | 2.0%      | 2.2%   | 0.825%    | 5.5%  | 10.525%      |
| Dewey-Humboldt   | Yavapai        | 2.0%      | 2.0%   | 0.825%    | 5.5%  | 10.325%      |
| Douglas          | Cochise        | 2.0%      | 2.5%   | 0.55%     | 5.5%  | 10.55%       |
| Eagar            | Apache         | 3.0%      | 3.0%   | 0.55%     | 5.5%  | 12.05%       |
| El Mirage        | Maricopa       | 2.0%      | 3.0%   | 1.77%     | 5.5%  | 12.27%       |
| Eloy             | Pinal          | 4.0%      | 3.0%   | 1.10%     | 5.5%  | 13.60%       |
| Flagstaff        | Coconino       | 2.0%      | 1.601% | 1.237%    | 5.5%  | 10.338%      |
| Florence         | Pinal          | 2.0%      | 2.0%   | 1.10%     | 5.5%  | 10.60%       |
| Fountain Hills   | Maricopa       | 3.0%      | 2.6%   | 1.77%     | 5.5%  | 12.87%       |
| Gila Bend        | Maricopa       | 2.0%      | 3.0%   | 1.77%     | 5.5%  | 12.27%       |
| Gilbert          | Maricopa       | 3.0%      | 1.5%   | 1.77%     | 5.5%  | 11.77%       |
| Glendale         | Maricopa       | 3.0%      | 1.8%   | 1.77%     | 5.5%  | 12.07%       |
| Globe            | Gila           | 3.0%      | 2.0%   | 1.10%     | 5.5%  | 11.60%       |
| Goodyear         | Maricopa       | 2.5%      | 2.0%   | 1.77%     | 5.5%  | 11.77%       |
| Guadalupe        | Maricopa       | 4.0%      | 3.0%   | 1.77%     | 5.5%  | 14.27%       |
| Hayden           | Gila           | 2.0%      | 3.0%   | 1.10%     | 5.5%  | 11.60%       |
| Holbrook         | Navajo         | 2.0%      | 3.0%   | 0.55%     | 5.5%  | 11.05%       |
| Kearny           | Pinal          | 3.0%      | 2.5%   | 1.10%     | 5.5%  | 12.10%       |
| Kingman          | Mohave         | 2.0%      | 2.0%   | 0.28%     | 5.5%  | 9.78%        |
| Lake Havasu City | Mohave         | 3.0%      | 2.0%   | 0.28%     | 5.5%  | 10.78%       |
| Litchfield Park  | Maricopa       | 1.0%      | 2.0%   | 1.77%     | 5.5%  | 10.27%       |
| Marana           | Pima*          | 3.0%      | 2.0%   | 0.55%     | 5.5%  | 11.05%       |
| Maricopa         | Pinal          | 2.0%      | 2.0%   | 1.10%     | 5.5%  | 10.60%       |
| Mesa             | Maricopa       | 3.0%      | 1.51%  | 1.77%     | 5.5%  | 11.78%       |
| Nogales          | Santa Cruz     | 4.0%      | 1.25%  | 1.10%     | 5.5%  | 11.85%       |
| Oro Valley       | Pima*          | 6.0%      | 2.0%   | 0.55%     | 5.5%  | 14.05%       |
| Page             | Coconino       | 3.0%      | 3.0%   | 1.237%    | 5.5%  | 12.737%      |
| Paradise Valley  | Maricopa       | 3.0%      | 1.65%  | 1.77%     | 5.5%  | 11.92%       |
| Parker           | La Paz         | 3.0%      | 2.0%   | 1.10%     | 5.5%  | 11.60%       |
| Patagonia        | Santa Cruz     | 3.0%      | 3.0%   | 1.10%     | 5.5%  | 12.60%       |
| Payson           | Gila           | 3.0%      | 2.12%  | 1.10%     | 5.5%  | 11.72%       |

January 2007

| Community        | County           | Tax Rates |       |              |       |                |
|------------------|------------------|-----------|-------|--------------|-------|----------------|
|                  |                  | Bed       | City  | County       | State | Total          |
| Peoria           | Maricopa         | 3.5%      | 1.5%  | 1.77%        | 5.5%  | 12.27%         |
| Phoenix          | Maricopa         | 3.0%      | 1.8%  | 1.77%        | 5.5%  | 12.07%         |
| Pinetop-Lakeside | Navajo           | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Prescott         | Yavapai          | 2.0%      | 2.0%  | 0.825%       | 5.5%  | 10.325%        |
| Prescott Valley  | Yavapai          | 2.33%     | 2.33% | 0.825%       | 5.5%  | 10.985%        |
| Queen Creek      | Maricopa/Pinal   | 1.0%      | 2.0%  | 1.77/1.1%    | 5.5%  | 10.27/9.6%     |
| Safford          | Graham           | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Sahuarita        | Pima*            | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| St. Johns        | Apache           | 1.0%      | 2.0%  | 0.55%        | 5.5%  | 9.05%          |
| Scottsdale       | Maricopa         | 3.0%      | 1.65% | 1.77%        | 5.5%  | 11.92%         |
| Sedona           | Coconino/Yavapai | 3.0%      | 3.0%  | 1.237/0.825% | 5.5%  | 12.737/12.325% |
| Snowflake        | Navajo           | 4.0%      | 2.0%  | 0.55%        | 5.5%  | 12.05%         |
| South Tucson     | Pima*            | 2.0%      | 2.5%  | 0.55%        | 5.5%  | 10.55%         |
| Springerville    | Apache           | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Surprise         | Maricopa         | 1.0%      | 2.2%  | 1.77%        | 5.5%  | 10.47%         |
| Taylor           | Navajo           | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| Tempe            | Maricopa         | 3.0%      | 1.8%  | 1.77%        | 5.5%  | 12.07%         |
| Thatcher         | Graham           | 3.0%      | 2.0%  | 0.55%        | 5.5%  | 11.05%         |
| Tolleson         | Maricopa         | 2.0%      | 2.0%  | 1.77%        | 5.5%  | 11.27%         |
| Tombstone        | Cochise          | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Tucson           | Pima*            | 6% +\$1   | 0.0%  | 0.55%        | 5.5%  | 12.05% +\$1    |
| Wickenburg       | Maricopa         | 3.5%      | 1.7%  | 1.77%        | 5.5%  | 12.47%         |
| Willcox          | Cochise          | 0.0%      | 7.0%  | 0.55%        | 5.5%  | 13.05%         |
| Williams         | Coconino         | 1.50%     | 3.0%  | 1.237%       | 5.5%  | 11.237%        |
| Winslow          | Navajo           | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Youngtown        | Maricopa         | 2.0%      | 2.0%  | 1.77%        | 5.5%  | 11.27%         |
| Yuma             | Yuma             | 2.0%      | 1.7%  | 1.748%       | 5.5%  | 10.948%        |

Revised 12/06

Note: \*Transient lodging in unincorporated areas of Pima County is subject to a 6% county tax (effective 1/1/06).  
 This tax does not apply to transient lodging located within the incorporated cities/towns of Pima Co.  
 The 0.55% Transportation Excise Tax (eff. July 1, 2006) applies to all Transient Lodging businesses in Pima County.

The Maricopa County transient lodging rate of 1.77% includes 1% per Prop. 302

The city tax rate for transient lodging in Camp Verde is 1% as opposed to 2% for other sectors.

The Arizona state tax rate for lodging is 5.5% (Effective 1989) as opposed to 5.6%.

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

**Bed Tax Rates: Arizona Communities  
July 2006**

| Community        | County         | Tax Rates |        |           |       |              |
|------------------|----------------|-----------|--------|-----------|-------|--------------|
|                  |                | Bed       | City   | County    | State | Total        |
| Apache Junction  | Maricopa/Pinal | 2.2%      | 2.2%   | 1.77/1.1% | 5.5%  | 11.67/11.00% |
| Avondale         | Maricopa       | 2.0%      | 2.5%   | 1.77%     | 5.5%  | 11.77%       |
| Benson           | Cochise        | 2.0%      | 2.5%   | 0.55%     | 5.5%  | 10.55%       |
| Bisbee           | Cochise        | 2.5%      | 2.5%   | 0.55%     | 5.5%  | 11.05%       |
| Bullhead City    | Mohave         | 3.0%      | 2.0%   | 0.28%     | 5.5%  | 10.78%       |
| Camp Verde       | Yavapai        | 3.0%      | 1.0%   | 0.825%    | 5.5%  | 10.325%      |
| Carefree         | Maricopa       | 3.0%      | 3.0%   | 1.77%     | 5.5%  | 13.27%       |
| Casa Grande      | Pinal          | 2.0%      | 1.8%   | 1.10%     | 5.5%  | 10.40%       |
| Cave Creek       | Maricopa       | 4.0%      | 2.5%   | 1.77%     | 5.5%  | 13.77%       |
| Chandler         | Maricopa       | 2.9%      | 1.5%   | 1.77%     | 5.5%  | 11.67%       |
| Chino Valley     | Yavapai        | 3.0%      | 3.0%   | 0.825%    | 5.5%  | 12.325%      |
| Clarkdale        | Yavapai        | 2.0%      | 2.25%  | 0.825%    | 5.5%  | 10.575%      |
| Colorado City    | Mohave         | 2.0%      | 2.0%   | 0.28%     | 5.5%  | 9.78%        |
| Coolidge         | Pinal          | 3.0%      | 3.0%   | 1.10%     | 5.5%  | 12.60%       |
| Cottonwood       | Yavapai        | 2.0%      | 2.2%   | 0.825%    | 5.5%  | 10.525%      |
| Dewey-Humboldt   | Yavapai        | 2.0%      | 2.0%   | 0.825%    | 5.5%  | 10.325%      |
| Douglas          | Cochise        | 2.0%      | 2.5%   | 0.55%     | 5.5%  | 10.55%       |
| Eagar            | Apache         | 3.0%      | 3.0%   | 0.55%     | 5.5%  | 12.05%       |
| El Mirage        | Maricopa       | 2.0%      | 3.0%   | 1.77%     | 5.5%  | 12.27%       |
| Eloy             | Pinal          | 4.0%      | 3.0%   | 1.10%     | 5.5%  | 13.60%       |
| Flagstaff        | Coconino       | 2.0%      | 1.601% | 1.017%    | 5.5%  | 10.118%      |
| Florence         | Pinal          | 2.0%      | 2.0%   | 1.10%     | 5.5%  | 10.60%       |
| Fountain Hills   | Maricopa       | 3.0%      | 2.6%   | 1.77%     | 5.5%  | 12.87%       |
| Gila Bend        | Maricopa       | 2.0%      | 3.0%   | 1.77%     | 5.5%  | 12.27%       |
| Gilbert          | Maricopa       | 3.0%      | 1.5%   | 1.77%     | 5.5%  | 11.77%       |
| Glendale         | Maricopa       | 3.0%      | 1.8%   | 1.77%     | 5.5%  | 12.07%       |
| Globe            | Gila           | 3.0%      | 2.0%   | 1.10%     | 5.5%  | 11.60%       |
| Goodyear         | Maricopa       | 2.5%      | 2.0%   | 1.77%     | 5.5%  | 11.77%       |
| Guadalupe        | Maricopa       | 4.0%      | 3.0%   | 1.77%     | 5.5%  | 14.27%       |
| Hayden           | Gila           | 2.0%      | 3.0%   | 1.10%     | 5.5%  | 11.60%       |
| Holbrook         | Navajo         | 2.0%      | 3.0%   | 0.55%     | 5.5%  | 11.05%       |
| Kearny           | Pinal          | 3.0%      | 2.0%   | 1.10%     | 5.5%  | 11.60%       |
| Kingman          | Mohave         | 2.0%      | 2.0%   | 0.28%     | 5.5%  | 9.78%        |
| Lake Havasu City | Mohave         | 3.0%      | 2.0%   | 0.28%     | 5.5%  | 10.78%       |
| Litchfield Park  | Maricopa       | 1.0%      | 2.0%   | 1.77%     | 5.5%  | 10.27%       |
| Marana           | Pima*          | 3.5%      | 2.5%   | 0.55%     | 5.5%  | 12.05%       |
| Maricopa         | Pinal          | 2.0%      | 2.0%   | 1.10%     | 5.5%  | 10.60%       |
| Mesa             | Maricopa       | 3.0%      | 1.51%  | 1.77%     | 5.5%  | 11.78%       |
| Nogales          | Santa Cruz     | 4.0%      | 1.25%  | 1.10%     | 5.5%  | 11.85%       |
| Oro Valley       | Pima*          | 6.0%      | 2.0%   | 0.55%     | 5.5%  | 14.05%       |
| Page             | Coconino       | 3.0%      | 3.0%   | 1.017%    | 5.5%  | 12.517%      |
| Paradise Valley  | Maricopa       | 3.0%      | 1.65%  | 1.77%     | 5.5%  | 11.92%       |
| Parker           | La Paz         | 3.0%      | 2.0%   | 1.10%     | 5.5%  | 11.60%       |
| Patagonia        | Santa Cruz     | 3.0%      | 3.0%   | 1.10%     | 5.5%  | 12.60%       |
| Payson           | Gila           | 3.0%      | 2.12%  | 1.10%     | 5.5%  | 11.72%       |

July 2006

| Community        | County           | Tax Rates |       |              |       |                |
|------------------|------------------|-----------|-------|--------------|-------|----------------|
|                  |                  | Bed       | City  | County       | State | Total          |
| Peoria           | Maricopa         | 3.5%      | 1.5%  | 1.77%        | 5.5%  | 12.27%         |
| Phoenix          | Maricopa         | 3.0%      | 1.8%  | 1.77%        | 5.5%  | 12.07%         |
| Pinetop-Lakeside | Navajo           | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Prescott         | Yavapai          | 2.0%      | 2.0%  | 0.825%       | 5.5%  | 10.325%        |
| Prescott Valley  | Yavapai          | 2.33%     | 2.33% | 0.825%       | 5.5%  | 10.985%        |
| Queen Creek      | Maricopa/Pinal   | 1.0%      | 2.0%  | 1.77/1.1%    | 5.5%  | 10.27/9.6%     |
| Safford          | Graham           | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Sahuarita        | Pima*            | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| St. Johns        | Apache           | 1.0%      | 2.0%  | 0.55%        | 5.5%  | 9.05%          |
| Scottsdale       | Maricopa         | 3.0%      | 1.65% | 1.77%        | 5.5%  | 11.92%         |
| Sedona           | Coconino/Yavapai | 3.0%      | 3.0%  | 1.017/0.825% | 5.5%  | 12.517/12.325% |
| Snowflake        | Navajo           | 4.0%      | 2.0%  | 0.55%        | 5.5%  | 12.05%         |
| South Tucson     | Pima*            | 2.0%      | 2.5%  | 0.55%        | 5.5%  | 10.55%         |
| Springerville    | Apache           | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Surprise         | Maricopa         | 1.0%      | 2.2%  | 1.77%        | 5.5%  | 10.47%         |
| Taylor           | Navajo           | 2.0%      | 2.0%  | 0.55%        | 5.5%  | 10.05%         |
| Tempe            | Maricopa         | 3.0%      | 1.8%  | 1.77%        | 5.5%  | 12.07%         |
| Thatcher         | Graham           | 3.0%      | 2.0%  | 0.55%        | 5.5%  | 11.05%         |
| Tolleson         | Maricopa         | 2.0%      | 2.0%  | 1.77%        | 5.5%  | 11.27%         |
| Tombstone        | Cochise          | 3.0%      | 2.5%  | 0.55%        | 5.5%  | 11.55%         |
| Tucson           | Pima*            | 6% +\$1   | 0.0%  | 0.55%        | 5.5%  | 12.05% +\$1    |
| Wickenburg       | Maricopa         | 3.5%      | 1.7%  | 1.77%        | 5.5%  | 12.47%         |
| Willcox          | Cochise          | 0.0%      | 7.0%  | 0.55%        | 5.5%  | 13.05%         |
| Williams         | Coconino         | 1.50%     | 3.0%  | 1.017%       | 5.5%  | 11.017%        |
| Winslow          | Navajo           | 2.0%      | 3.0%  | 0.55%        | 5.5%  | 11.05%         |
| Youngtown        | Maricopa         | 2.0%      | 2.0%  | 1.77%        | 5.5%  | 11.27%         |
| Yuma             | Yuma             | 2.0%      | 1.7%  | 1.748%       | 5.5%  | 10.948%        |

Revised 6/06

Note: \*Transient lodging in unincorporated areas of Pima County is subject to a 6% county tax (effective 1/1/06).  
 This tax does not apply to transient lodging located within the incorporated cities/towns of Pima Co.  
 The 0.55% Transportation Excise Tax (eff. July 1, 2006) applies to all Transient Lodging businesses in Pima County.

The Maricopa County transient lodging rate of 1.77% includes 1% per Prop. 302

The city tax rate for transient lodging in Camp Verde is 1% as opposed to 2% for other sectors.

The Arizona state tax rate for lodging is 5.5% (Effective 1989) as opposed to 5.6%.

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