



ARIZONA RESIDENTIAL RENTAL TAX RATES

The majority of Arizona cities and towns collect a transaction privilege tax (TPT) on residential rental properties. All amounts paid by the tenant under terms of the lease agreement are gross income to the lessor. All amounts paid by the tenant to the lessor or paid on the lessor's behalf are gross income including property tax (paid to the lessor or the County), mortgage, repairs, pet fees, non-refundable deposits, forfeited deposits, and recoveries due to court action.

Apache Junction	2.20%	Globe	0%	Safford	0%
Avondale	2.50%	Goodyear	2.50%	Sahuarita	2.00%
Benson	2.50%	Guadalupe	3.00%	San Luis	4.00%
Bisbee	3.50%	Haachuca City	1.00%	Scottsdale	1.75%
Buckeye	2.00%	Hayden	3.00%	Sedona	0%
Bullhead City	0%	Holbrook	3.00%	Show Low	0%
Camp Verde	2.00%	Jerome	3.50%	Sierra Vista	1.00%
Carefree	3.00%	Kearny	2.50%	Snowflake	0%
Casa Grande	1.80%	Kingman	2.00%	Somerton	3.30%
Cave Creek	3.00%	Lake Havasu City	0%	South Tucson	2.50%
Chandler	1.50%	Litchfield Park	2.80%	Springerville	3.00%
Chino Valley	3.00%	Mammoth	2.00%	St. Johns	2.00%
Clarkdale	3.00%	Marana	0%	Star Valley	2.00%
Clifton	3.00%	Maricopa	2.00%	Superior	2.00%
Colorado City	2.00%	Mesa	2.00%	Surprise	2.20%
Coolidge	3.00%	Miami	2.50%	Taylor	2.00%
Cottonwood	3.00%	Nogales	2.00%	Tempe	1.80%
Dewey-Humboldt	2.00%	Oro Valley	0%	Thatcher	2.00%
Douglas	2.80%	Page	3.00%	Tolleson	2.50%
Duncan	2.00%	Paradise Valley	1.65%	Tombstone	2.50%
Eagar	3.00%	Parker	2.0%	Tucson	0%
El Mirage	3.00%	Patagonia	3.00%	Tusayan	0%
Eloy	3.00%	Payson	0%	Wellton	2.50%
Flagstaff	0%	Peoria	1.80%	Wickenburg	1.70%
Florence	2.00%	Phoenix	2.30%	Willcox	0%
Fountain Hills	1.60%	Pima	2.00%	Williams	3.00%
Fredonia	4.00%	Pinetop-Lakeside	3.00%	Winkleman	3.50%
Gila Bend	3.00%	Prescott	2.75%	Winslow	0%
Gilbert	1.50%	Prescott Valley	0%	Youngtown	2.00%
Glendale	2.20%	Quartzsite	0%	Yuma	1.70%
		Queen Creek	2.25%		