



Remote Seller and Marketplace Facilitator Tax Rate Tables

TRANSACTION PRIVILEGE TAX RATES

ARIZONA DEPARTMENT OF REVENUE

NO TPT RATE CHANGES EFFECTIVE APRIL 1, 2020

(Note: Changes are highlighted in yellow)

The State of Arizona imposes or allows the imposition of various taxes, including state transaction privilege tax (TPT), county excise tax and city privilege tax. These tables contain the rates applicable for marketplace facilitators (in and outside of Arizona) and remote sellers (outside of Arizona) that make sales to Arizona customers. Please [click here](#) for the tax rate tables containing all other tax rates. Please note that marketplace facilitators in Arizona must use different business codes to report their sales and the sales of marketplace sellers that sell on the facilitator’s marketplace. These codes are detailed in the appropriate tables below.

Reporting the taxes: Sales made through a marketplace facilitator located in Arizona should be reported using: (a) the tax rates and codes of the marketplace facilitator’s location in Arizona, if the order information is received in Arizona, and (b) the tax rates and codes of the customer’s address, if the order information is received outside Arizona. Sales made through a marketplace facilitator outside Arizona or by a remote seller outside Arizona are sourced to the shipping address of the consumer. If there is no shipping address, the sale is sourced to the customer’s billing address.

Table 1 provides state TPT and county excise tax as a **combined** rate. Table 1 also includes accounting credit rates on STATE REPORTED TRANSACTIONS ONLY (the cities do not provide an accounting credit). If you are having difficulty determining which county identification code to use, please use the [Tax Rate Look-Up Tool](#).

Table 2, contains a list of all city privilege tax rates, county codes and city codes. The Arizona Department of Revenue collects these taxes for all cities and counties. **Verify all city and county REGION CODES before filing.**

NOTE: Use CTRL+F and type in the appropriate term in the space provided to search for the information you want to find.

| Table 1 RETAIL TAX RATES FOR SALES IN THESE COUNTIES | | | | | | | | | | | | | | | | |
|---|---|---------------|----------------|------------|--------------|--------------|----------------|--------------|--------------|------------|-------------|------------------|---------------|------------|-----------------------------|---|
| Business Code | TAXABLE ACTIVITY | Cochise (COH) | Coconino (COC) | Gila (GLA) | Graham (GRA) | La Paz (LAP) | Maricopa (MAR) | Mohave (MOH) | Navajo (NAV) | Pima (PMA) | Pinal (PNL) | Santa Cruz (STC) | Yavapai (YAV) | Yuma (YMA) | Apache (APA) Greenlee (GRN) | Accounting Credit Rate for Electronic Filers (STATE TAX ONLY) |
| REMOTE SELLER OR MARKETPLACE FACILITATOR OUTSIDE ARIZONA | | | | | | | | | | | | | | | | |
| 605 | Retail | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .0672% |
| 616 | Retail-Single Item Portion Over \$10,000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 6.70% | N/A | N/A | N/A | N/A | .0672% |
| 627 | RS E911 Prepaid Wireless | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | N/A |
| MARKETPLACE FACILITATOR IN ARIZONA (STOREFRONT, PEOPLE, EQUIPMENT) | | | | | | | | | | | | | | | | |
| 017 | Marketplace Facilitators in Arizona Retail Sales | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .0672% |
| 367 | Marketplace Facilitators in Arizona Retail Sales-Single Item Portion Over \$10,000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 6.70% | N/A | N/A | N/A | N/A | .0672% |
| 605 | Marketplace Facilitators in Arizona Third Party Sales | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .0672% |
| 616 | Marketplace Facilitators in Arizona Third Party Sales-Single Item Portion Over \$10,000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 6.70% | N/A | N/A | N/A | N/A | .0672% |

SPECIAL DISTRICT CODES

If you have to report in a special district (Indian Reservation or Rio Nuevo District), please use the special codes at the end of this rate table instead of the normally designated county codes. If you are unsure whether you shipped products to a special district or Indian Reservation, please use the [Tax Rate Look-Up Tool](#).

Special District Codes

Rio Nuevo District, Pima (PAD).

This is a district within the City of Tucson. [Click Here](#) for the district map.

**REMOTE SELLER & MARKETPLACE FACILITATOR
TRANSACTION PRIVILEGE TAX RATE TABLES**

Arizona State, County and City

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Indian Reservation Codes are special REGION CODES to be used on the TPT reporting form in the column marked REGION CODE by businesses that ship products to Indian Reservations. No other codes are required when reporting sales shipped to an Indian Reservation. See Table 3 (pg. 25).

Table 2 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| APACHE JUNCTION REGION / CITY CODE: AJ COUNTY CODE: MAR/PNL | BUSINESS CODE | TAX RATE |
|---|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.40% |
| Retail Sales-Single Item Portion Over \$2,000 | 612 | 1.40% |
| Retail Sales Food for Home Consumption | 606 | 2.40% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.40% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$2,000 | 297 | 1.40% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.40% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.40% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$2,000 | 612 | 1.40% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.40% |

| AVONDALE REGION / CITY CODE: AV COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|---|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.50% |
| Retail Sales-Single Item Over \$5,000 | 623 | 1.50% |
| Retail Sales Food for Home Consumption | 606 | 2.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000 | 717 | 1.50% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales - Single Item Over \$5,000 | 623 | 1.50% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.50% |

| BENSON REGION / CITY CODE: BS COUNTY CODE: COH | BUSINESS CODE | TAX RATE |
|---|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.50% |
| Retail Sales-Single Item Over \$5,000 | 623 | 1.00% |
| Retail Sales Food for Home Consumption | 606 | 3.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000 | 717 | 1.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.50% |

| BISBEE REGION / CITY CODE: BB COUNTY CODE: COH | BUSINESS CODE | TAX RATE |
|---|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.50% |

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| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000 | 623 | 1.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.50% |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales - Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.50% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| BUCKEYE REGION / CITY CODE: BE COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|---|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over \$1,999.99 | 613 | 1.10% |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$1,999.99 | 307 | 1.10% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$1,999.99 | 613 | 1.10% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| BULLHEAD CITY REGION / CITY CODE: BH COUNTY CODE: MOH | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales - Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| CAMP VERDE REGION / CITY CODE: CE COUNTY CODE: YAV | BUSINESS CODE | TAX RATE |
|---|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.65% |
| Retail Sales-Single Item Portion Over \$5,000 | 615 | 1.00% |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.65% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$5,000 | 357 | 1.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.65% |

| CAREFREE REGION / CITY CODE: CA COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |

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| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$5,000 | 615 | 1.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales - Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| CASA GRANDE REGION / CITY CODE: CG COUNTY CODE: PNL | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Portion Over \$5,000 | 615 | 1.50% |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$5,000 | 357 | 1.50% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$5,000 | 615 | 1.50% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

| CAVE CREEK REGION / CITY CODE: CK COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales - Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| CHANDLER REGION / CITY CODE: CH COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 1.50% |
| Retail Sales-Single Item Portion Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 1.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 1.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 1.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 1.50% |

| CHINO VALLEY REGION / CITY CODE: CV COUNTY CODE: YAV | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 4.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 4.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 4.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 4.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 4.00% |

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|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 1.50% |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 4.00% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| CLARKDALE REGION / CITY CODE: CD COUNTY CODE: YAV | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.50% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| CLIFTON REGION / CITY CODE: CF COUNTY CODE: GRN | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Portion Over \$9,999 | 617 | 2.00% |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$9,999 | 377 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$9,999 | 617 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| COLORADO CITY REGION / CITY CODE: CC COUNTY CODE: MOH | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |

| COOLIDGE REGION / CITY CODE: CL COUNTY CODE: PNL | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over \$10,000 | 624 | 1.50% |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$10,000 | 917 | 1.50% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |

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|--|-----|-----|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| | | |
|---|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$10,000 | 624 | 1.50% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| COTTONWOOD REGION / CITY CODE: CW COUNTY CODE: YAV | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.50% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.50% |

| DEWEY-HUMBOLDT REGION / CITY CODE: DH COUNTY CODE: YAV | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

| DOUGLAS REGION / CITY CODE: DL COUNTY CODE: COH | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.80% |
| Retail Sales-Single Item Portion Over \$10,000 | 616 | 2.80% |
| Retail Sales Food for Home Consumption | 606 | 3.80% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.80% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$10,000 | 367 | 2.80% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.80% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.80% |

| DUNCAN REGION / CITY CODE: DC COUNTY CODE: GRN | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |

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| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales - Single Item Portion Over \$10,000 | 616 | 2.80% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.80% |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| EAGER REGION / CITY CODE: EG COUNTY CODE: APA | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over \$1,000 | 610 | 2.00% |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$1,000 | 157 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$1,000 | 610 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| EL MIRAGE REGION / CITY CODE: EM COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| ELOY REGION / CITY CODE: EL COUNTY CODE: PNL | BUSINESS CODE | TAX RATE |
|---|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Portion Over \$6,000 | 614 | 1.50% |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$6,000 | 337 | 1.50% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |

| FLAGSTAFF REGION / CITY CODE: FS COUNTY CODE: COC | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.281% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.281% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.281% |

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| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$6,000 | 614 | 1.50% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

| | | |
|--|-----|-----|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| FLORENCE REGION / CITY CODE: FL COUNTY CODE: PNL | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

| FOUNTAIN HILLS REGION / CITY CODE: FH COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.90% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.90% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.90% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.90% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.90% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.90% |

| FREDONIA REGION / CITY CODE: FD COUNTY CODE: COC | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 4.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 4.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 4.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 4.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 4.00% |

| GILA BEND REGION / CITY CODE: GI COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.50% |

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|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 4.00% |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.50% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| GILBERT REGION / CITY CODE: GB COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 1.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 1.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 1.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 1.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 1.50% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 1.50% |

| GLENDALE REGION / CITY CODE: GE COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.90% |
| Retail Sales-Single Item Over \$5,000 | 623 | 2.20% |
| Retail Sales Food for Home Consumption | 606 | 2.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.90% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000 | 717 | 2.20% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.90% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000 | 623 | 2.20% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.50% |

| GLOBE REGION / CITY CODE: GL COUNTY CODE: GLA | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.30% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.30% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.30% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.30% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.30% |

| GOODYEAR REGION / CITY CODE: GY COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.50% |
| Retail Sales-Single Item Over \$5,000 | 623 | 1.20% |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000 | 717 | 1.20% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.50% |

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| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.30% |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000 | 623 | 1.20% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| GUADALUPE REGION / CITY CODE: GU COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 4.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 4.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 4.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 4.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 4.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 4.00% |

| HAYDEN REGION / CITY CODE: HY COUNTY CODE: GLA | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| HOLBROOK REGION / CITY CODE: HB COUNTY CODE: NAV | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |

| HUACHUCA CITY REGION / CITY CODE: HC COUNTY CODE: COH | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 1.90% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 1.90% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 1.90% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 1.90% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 1.90% |

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| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 1.90% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| JEROME REGION / CITY CODE: JO COUNTY CODE: YAV | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.50% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| KEARNY REGION / CITY CODE: KN COUNTY CODE: PNL | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 4.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 4.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 4.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 4.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 4.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 4.00% |

| KINGMAN REGION / CITY CODE: KM COUNTY CODE: MOH | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.50% |

| LAKE HAVASU CITY REGION / CITY CODE: LH COUNTY CODE: MOH | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |

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| | | |
|--|-----|-----|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| | | |
|--|-----|-----|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| LITCHFIELD PARK REGION / CITY CODE: LP COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.80% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.80% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.80% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.80% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.80% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.80% |

| MAMMOTH REGION / CITY CODE: MH COUNTY CODE: PNL | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 4.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 4.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 4.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 4.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 4.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 4.00% |

| MARANA REGION / CITY CODE: MA COUNTY CODE: PMA/PNL | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |

| MARICOPA REGION / CITY CODE: MP COUNTY CODE: PNL | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |

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| | | |
|--|-----|-----|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| MESA REGION / CITY CODE: ME COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|------------------|-------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| MIAMI REGION / CITY CODE: MM COUNTY CODE: GLA | BUSINESS CODE | TAX RATE |
|--|------------------|-------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.50% |

| NOGALES REGION / CITY CODE: NO COUNTY CODE: STC | BUSINESS CODE | TAX RATE |
|--|------------------|-------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |

| ORO VALLEY REGION / CITY CODE: OR COUNTY CODE: PMA | BUSINESS CODE | TAX RATE |
|--|------------------|-------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.50% |

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| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

| | | |
|--|-----|-----|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| PAGE REGION / CITY CODE: PG COUNTY CODE: COC | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Portion Over \$3,000 | 618 | 2.00% |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$3,000 | 387 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$3,000 | 618 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| PARADISE VALLEY REGION / CITY CODE: PV COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.50% |

| PARKER REGION / CITY CODE: PK COUNTY CODE: LAP | BUSINESS CODE | TAX RATE |
|---|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Portion Over \$2,500 | 622 | 1.00% |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$2,500 | 467 | 1.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |

| PATAGONIA REGION / CITY CODE: PA COUNTY CODE: STC | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |

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|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$2,500 | 622 | 1.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.50% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| PAYSON REGION / CITY CODE: PS COUNTY CODE: GLA | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.88% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.88% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.88% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.88% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.88% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.88% |

| PEORIA REGION / CITY CODE: PE COUNTY CODE: MAR/YAV | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 1.80% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 1.60% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 1.80% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 1.60% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 1.80% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 1.60% |

| PHOENIX REGION / CITY CODE: PX COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.30% |
| Retail Sales-Single Item Portion Over \$10,968 | 625 | 2.00% |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.30% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$10,968 | 165 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.30% |

| PIMA REGION / CITY CODE: PM COUNTY CODE: GRA | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |

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| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$10,968 | 625 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| PINETOP-LAKESIDE REGION / CITY CODE: PP COUNTY CODE: NAV | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Portion Over \$5,000 | 615 | 1.50% |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$5,000 | 357 | 1.50% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$5,000 | 615 | 1.50% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| PRESCOTT REGION / CITY CODE: PR COUNTY CODE: YAV | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.75% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.75% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.75% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.75% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.75% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.75% |

| PRESCOTT VALLEY REGION / CITY CODE: PL COUNTY CODE: YAV | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.83% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.83% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.83% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.83% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.83% |

| QUARTZSITE REGION / CITY CODE: QZ COUNTY CODE: LAP | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.50% |
| Retail Sales-Single Item Portion Over \$10,000 | 616 | 1.00% |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$10,000 | 367 | 1.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.50% |

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| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.83% |

| | | |
|---|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$10,000 | 616 | 1.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| QUEEN CREEK REGION / CITY CODE: QC COUNTY CODE: MAR/PNL | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.25% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.25% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.25% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.25% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.25% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.25% |

| QUEEN CREEK SPECIAL DISTRICT REGION / CITY CODE: QD COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|---|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.50% |

Call 480-358-3000 to find out if these rates apply to your business activities in Queen Creek

| SAFFORD REGION / CITY CODE: SF COUNTY CODE: GRA | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.50% |
| Retail Sales-Single Item Over \$5,000 | 623 | 1.00% |
| Retail Sales Food for Home Consumption | 606 | 2.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000 | 717 | 1.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.50% |

| SAHUARITA REGION / CITY CODE: SA COUNTY CODE: PMA | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |

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| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000 | 623 | 1.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.50% |

| | | |
|--|-----|-----|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 4.00% |
| Retail Sales-Single Item Portion Over \$2,500 | 622 | 1.50% |
| Retail Sales Food for Home Consumption | 606 | 4.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 4.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$2,500 | 467 | 1.50% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 4.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 4.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$2,500 | 622 | 1.50% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 4.00% |

| SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 1.75% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 1.75% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 1.75% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 1.75% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 1.75% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 1.75% |

| SEDONA REGION / CITY CODE: SE COUNTY CODE: COC/YAV | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.50% |

| SHOW LOW REGION / CITY CODE: SL COUNTY CODE: NAV | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |

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| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| SIERRA VISTA REGION / CITY CODE: SR COUNTY CODE: COH | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 1.95% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 1.95% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 1.95% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | NA | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 1.95% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 1.95% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 1.95% |

| SNOWFLAKE REGION / CITY CODE: SN COUNTY CODE: NAV | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

| SOMERTON REGION / CITY CODE: SO COUNTY CODE: YMA | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.30% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.30% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.30% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.30% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.30% |

| SOUTH TUCSON REGION / CITY CODE: ST COUNTY CODE: PMA | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 5.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 1.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 5.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 1.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 5.00% |

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| | | |
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| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.30% |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 1.50% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| SPRINGVILLE REGION / CITY CODE: SV COUNTY CODE: APA | BUSINESS CODE | TAX RATE |
|--|------------------|-------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Portion Over \$1,000 | 619 | 2.00% |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$1,000 | 397 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$1,000 | 619 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| ST JOHNS REGION / CITY CODE: SJ COUNTY CODE: APA | BUSINESS CODE | TAX RATE |
|--|------------------|-------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| STAR VALLEY REGION / CITY CODE: SV COUNTY CODE: GLA | BUSINESS CODE | TAX RATE |
|--|------------------|-------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |

| SUPERIOR REGION / CITY CODE: SI COUNTY CODE: PNL | BUSINESS CODE | TAX RATE |
|--|------------------|-------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 4.00% |
| Retail Sales-Single Item Portion Over \$500 | 620 | 1.00% |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 4.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$500 | 407 | 1.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 4.00% |

**REMOTE SELLER & MARKETPLACE FACILITATOR
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| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$500 | 620 | 1.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| SURPRISE REGION / CITY CODE: SP COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.20% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.20% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.20% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| TAYLOR REGION / CITY CODE: TL COUNTY CODE: NAV | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.00% |

| TEMPE REGION / CITY CODE: TE COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 1.80% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 1.80% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 1.80% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 1.80% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 1.80% |

| THATCHER REGION / CITY CODE: TC COUNTY CODE: GRA | BUSINESS CODE | TAX RATE |
|--|----------------------|-----------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.50% |
| Retail Sales-Single Item Over \$5,000 | 623 | 1.00% |
| Retail Sales Food for Home Consumption | 606 | 2.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000 | 717 | 1.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.50% |

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|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 1.80% |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000 | 623 | 1.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.50% |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| TOLLESON REGION / CITY CODE: TN COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.50% |
| Retail Sales-Single Item Portion Over \$5,000 | 615 | 2.00% |
| Retail Sales Food for Home Consumption | 606 | 2.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$5,000 | 357 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$5,000 | 615 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.50% |

| TOMBSTONE REGION / CITY CODE: TS COUNTY CODE: COH | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.50% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| TUCSON REGION / CITY CODE: TU COUNTY CODE: PMA/PAD | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.60% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.60% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.60% |

| TUSAYAN REGION / CITY CODE: TY COUNTY CODE: COC | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.00% |

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| | | |
|--|-----|-----|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

| | | |
|--|-----|-----|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| WELLTON REGION / CITY CODE: WT COUNTY CODE: YMA | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 2.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.50% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.50% |

| WICKENBURG REGION / CITY CODE: WB COUNTY CODE: MAR/YAV | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 2.20% |
| Retail Sales-Single Item Over \$5,000 | 623 | 1.69% |
| Retail Sales Food for Home Consumption | 606 | 2.20% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 2.20% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000 | 717 | 1.69% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 2.20% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 2.20% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000 | 623 | 1.69% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 2.20% |

| WILLCOX REGION / CITY CODE: WC COUNTY CODE: COH | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over \$1,250 | 621 | 2.00% |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$1,250 | 417 | 2.00% |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |

| WILLIAMS REGION / CITY CODE: WL COUNTY CODE: COC | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.50% |

**REMOTE SELLER & MARKETPLACE FACILITATOR
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| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$1,250 | 621 | 2.00% |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| | | |
|--|-----|-----|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | N/A | N/A |

Table 2, Cont. RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| WINKLEMAN REGION / CITY CODE: WM COUNTY CODE: GLA/PNL | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.50% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.50% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.50% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.50% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.50% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.50% |

| WINSLOW REGION / CITY CODE: WS COUNTY CODE: NAV | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| YOUNGTOWN REGION / CITY CODE: YT COUNTY CODE: MAR | BUSINESS CODE | TAX RATE |
|---|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (out of state with no Arizona presence) | | |
| Retail Sales | 605 | 3.00% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 3.00% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 3.00% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 3.00% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 3.00% |

| YUMA REGION / CITY CODE: YM COUNTY CODE: YMA | BUSINESS CODE | TAX RATE |
|--|--------------------------|---------------------|
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence) | | |
| Retail Sales | 605 | 1.70% |
| Retail Sales-Single Item Over | N/A | N/A |
| Retail Sales Food for Home Consumption | 606 | 1.70% |
| Marketplace Facilitator with Arizona Physical Presence | | |
| Marketplace Facilitators in Arizona Retail Sales | 017 | 1.70% |
| Marketplace Facilitators in Arizona Retail Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption | 062 | 1.70% |
| Marketplace Facilitators in Arizona Third Party Sales | 605 | 1.70% |

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| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 3.00% |

| | | |
|--|-----|-------|
| Marketplace Facilitators in Arizona Third Party Sales -Single Item Over | N/A | N/A |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption | 606 | 1.70% |

Table 3

Indian Reservation Codes

Special REGION CODEs to be used on the TPT Reporting Form in the column marked REGION CODE by businesses that ship products to Indian Reservations.

| RESERVATION | COUNTY | CODE |
|-----------------------|----------|------|
| Ak-Chin | Pinal | PNA |
| Cocopah | Yuma | YMB |
| Colorado River | La Paz | LAC |
| Fort McDowell-Yavapai | Maricopa | MAE |
| Fort Mohave | Mohave | MOF |
| Fort Yuma-Quechan | Yuma | YMG |
| Gila River | Maricopa | MAH |
| Gila River | Pinal | PNH |
| Havasupai | Coconino | COI |
| Hopi | Coconino | COJ |
| Hopi | Navajo | NAJ |
| Hualapai | Coconino | COK |
| Hualapai | Mohave | MOK |
| Kaibab-Paiute | Coconino | COL |
| Kaibab-Paiute | Mohave | MOL |
| Navajo | Apache | APM |
| Navajo | Coconino | COM |
| Navajo | Navajo | NAM |

| RESERVATION | COUNTY | CODE |
|--------------------------|----------|------|
| Pascua-Yaqui | Maricopa | MAN |
| Pascua-Yaqui | Pima | PMN |
| Salt River Pima-Maricopa | Maricopa | MAO |
| San Carlos Apache | Gila | GLP |
| San Carlos Apache | Graham | GRP |
| San Carlos Apache | Pinal | PNP |
| San Juan Southern Paiute | Coconino | COQ |
| Tohono O'Odham | Maricopa | MAT |
| Tohono O'Odham | Pima | PMT |
| Tohono O'Odham | Pinal | PNT |
| Tonto Apache | Gila | GLU |
| White Mountain Apache | Apache | APD |
| White Mountain Apache | Gila | GLD |
| White Mountain Apache | Graham | GRD |
| White Mountain Apache | Navajo | NAD |
| Yavapai Apache | Yavapai | YAW |
| Yavapai-Prescott | Yavapai | YAX |

Special District Codes

Rio Nuevo District, Pima (PAD).

This is a district within the City of Tucson. [Click Here](#) for the district map.