



# Remote Seller and Marketplace Facilitator Tax Rate Tables

TRANSACTION PRIVILEGE TAX RATES

ARIZONA DEPARTMENT OF REVENUE

**NO TPT RATE CHANGES EFFECTIVE DECEMBER 1, 2021**

(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)
<b>REMOTE SELLER OR MARKETPLACE FACILITATOR OUTSIDE ARIZONA</b>																
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
<b>MARKETPLACE FACILITATOR IN ARIZONA (STOREFRONT, PEOPLE, EQUIPMENT)</b>																
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**

**Effective December 1, 2021**

**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**

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

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

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

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

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>BUCKEYE</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: BE</b> <b>COUNTY CODE: MAR</b>		
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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over \$1,999.99	307	1.10%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over \$1,999.99	613	1.10%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	3.00%

<b>BULLHEAD CITY</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: BH</b> <b>COUNTY CODE: MOH</b>		
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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> - Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	N/A	N/A

<b>CAMP VERDE</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: CE</b> <b>COUNTY CODE: YAV</b>		
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 <b>Retail Sales</b>	017	3.65%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$5,000	357	1.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.65%

<b>CAREFREE</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: CA</b> <b>COUNTY CODE: MAR</b>		
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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>CASA GRANDE</b> REGION / CITY CODE: <b>CG</b> COUNTY CODE: <b>PNL</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$5,000	357	1.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Portion Over \$5,000	615	1.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	2.00%

<b>CAVE CREEK</b> REGION / CITY CODE: <b>CK</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> - Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	3.00%

<b>CHANDLER</b> REGION / CITY CODE: <b>CH</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	1.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	1.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	1.50%

<b>CHINO VALLEY</b> REGION / CITY CODE: <b>CV</b> COUNTY CODE: <b>YAV</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	4.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	4.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	4.00%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	3.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$9,999	377	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Portion Over \$9,999	617	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over \$10,000	917	1.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over \$10,000	624	1.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	3.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	3.80%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$10,000	367	2.80%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.80%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>EAGAR</b> REGION / CITY CODE: <b>EG</b> COUNTY CODE: <b>APA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over \$1,000	157	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over \$1,000	610	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	3.00%

<b>EL MIRAGE</b> REGION / CITY CODE: <b>EM</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	3.00%

<b>ELOY</b> REGION / CITY CODE: <b>EL</b> COUNTY CODE: <b>PNL</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$6,000	337	1.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%

<b>FLAGSTAFF</b> REGION / CITY CODE: <b>FS</b> COUNTY CODE: <b>COC</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.281%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.281%



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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>FLORENCE</b> REGION / CITY CODE: <b>FL</b> COUNTY CODE: <b>PNL</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	2.00%

<b>FOUNTAIN HILLS</b> REGION / CITY CODE: <b>FH</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.90%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.90%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.90%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	2.90%

<b>FREDONIA</b> REGION / CITY CODE: <b>FD</b> COUNTY CODE: <b>COC</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	4.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	4.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	4.00%

<b>GILA BEND</b> REGION / CITY CODE: <b>GI</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	3.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.50%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>GILBERT</b> REGION / CITY CODE: <b>GB</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	1.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	1.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	1.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	1.50%

<b>GLENDALE</b> REGION / CITY CODE: <b>GE</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.90%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over \$5,000	717	2.20%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.90%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over \$5,000	623	2.20%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	2.50%

<b>GLOBE</b> REGION / CITY CODE: <b>GL</b> COUNTY CODE: <b>GLA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.30%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.30%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.30%

<b>GOODYEAR</b> REGION / CITY CODE: <b>GY</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over \$5,000	717	1.20%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.50%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>GUADALUPE</b> REGION / CITY CODE: <b>GU</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	4.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	4.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	4.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	4.00%

<b>HAYDEN</b> REGION / CITY CODE: <b>HY</b> COUNTY CODE: <b>GLA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	3.00%

<b>HOLBROOK</b> REGION / CITY CODE: <b>HB</b> COUNTY CODE: <b>NAV</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%

<b>HUACHUCA CITY</b> REGION / CITY CODE: <b>HC</b> COUNTY CODE: <b>COH</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	1.90%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	1.90%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	1.90%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>JEROME</b> REGION / CITY CODE: <b>JO</b> COUNTY CODE: <b>YAV</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	3.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	N/A	N/A

<b>KEARNY</b> REGION / CITY CODE: <b>KN</b> COUNTY CODE: <b>PNL</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	4.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	4.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	4.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	4.00%

<b>KINGMAN</b> REGION / CITY CODE: <b>KM</b> COUNTY CODE: <b>MOH</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.50%

<b>LAKE HAVASU CITY</b> REGION / CITY CODE: <b>LH</b> COUNTY CODE: <b>MOH</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>LITCHFIELD PARK</b> REGION / CITY CODE: <b>LP</b> COUNTY CODE: <b>MAR</b>	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 <b>Retail Sales</b>	017	2.80%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.80%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.80%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	2.80%

<b>MAMMOTH</b> REGION / CITY CODE: <b>MH</b> COUNTY CODE: <b>PNL</b>	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 <b>Retail Sales</b>	017	4.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	4.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	4.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	4.00%

<b>MARANA</b> REGION / CITY CODE: <b>MA</b> COUNTY CODE: <b>PMA/PNL</b>	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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%

<b>MARICOPA</b> REGION / CITY CODE: <b>MP</b> COUNTY CODE: <b>PNL</b>	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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>MESA</b> REGION / CITY CODE: <b>ME</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	N/A	N/A

<b>MIAMI</b> REGION / CITY CODE: <b>MM</b> COUNTY CODE: <b>GLA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	2.50%

<b>NOGALES</b> REGION / CITY CODE: <b>NO</b> COUNTY CODE: <b>STC</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%

<b>ORO VALLEY</b> REGION / CITY CODE: <b>OR</b> COUNTY CODE: <b>PMA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.50%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>PAGE</b> REGION / CITY CODE: <b>PG</b> COUNTY CODE: <b>COC</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$3,000	387	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Portion Over \$3,000	618	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	3.00%

<b>PARADISE VALLEY</b> REGION / CITY CODE: <b>PV</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	2.50%

<b>PARKER</b> REGION / CITY CODE: <b>PK</b> COUNTY CODE: <b>LAP</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$2,500	467	1.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%

<b>PATAGONIA</b> REGION / CITY CODE: <b>PA</b> COUNTY CODE: <b>STC</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

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

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

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

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



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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>PINETOP-LAKESIDE</b> REGION / CITY CODE: <b>PP</b> COUNTY CODE: <b>NAV</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$5,000	357	1.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Portion Over \$5,000	615	1.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	3.00%

<b>PRESCOTT</b> REGION / CITY CODE: <b>PR</b> COUNTY CODE: <b>YAV</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.75%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.75%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.75%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	2.75%

<b>PRESCOTT VALLEY</b> REGION / CITY CODE: <b>PL</b> COUNTY CODE: <b>YAV</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.83%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.83%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.83%

<b>QUARTZSITE</b> REGION / CITY CODE: <b>QZ</b> COUNTY CODE: <b>LAP</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$10,000	367	1.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.50%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>QUEEN CREEK</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: QC</b> <b>COUNTY CODE: MAR/PNL</b>		
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 <b>Retail Sales</b>	017	2.25%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.25%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.25%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	2.25%

<b>QUEEN CREEK SPECIAL DISTRICT</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: QD</b> <b>COUNTY CODE: MAR</b>		
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 <b>Retail Sales</b>	017	2.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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

<b>SAFFORD</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: SF</b> <b>COUNTY CODE: GRA</b>		
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 <b>Retail Sales</b>	017	2.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over \$5,000	717	1.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.50%

<b>SAHUARITA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
<b>REGION / CITY CODE: SA</b> <b>COUNTY CODE: PMA</b>		
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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

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

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

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

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

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	1.95%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	NA	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	1.95%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	1.95%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	3.30%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.30%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	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 <b>Retail Sales</b>	017	5.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	1.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	5.00%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

**SPRINGERVILLE**

**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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$1,000	397	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Portion Over \$1,000	619	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	3.00%

**STAR VALLEY**

**REGION / CITY CODE: SY**  
**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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	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 <b>Retail Sales</b>	017	4.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$500	407	1.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	4.00%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>SURPRISE</b> REGION / CITY CODE: <b>SP</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.20%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.20%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	N/A	N/A

<b>TAYLOR</b> REGION / CITY CODE: <b>TL</b> COUNTY CODE: <b>NAV</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	2.00%

<b>TEMPE</b> REGION / CITY CODE: <b>TE</b> COUNTY CODE: <b>MAR</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	1.80%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	1.80%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	1.80%

<b>THATCHER</b> REGION / CITY CODE: <b>TC</b> COUNTY CODE: <b>GRA</b>	<b>BUSINESS CODE</b>	<b>TAX RATE</b>
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 <b>Retail Sales</b>	017	2.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over \$5,000	717	1.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.50%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over \$5,000	623	1.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	2.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$5,000	357	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Portion Over \$5,000	615	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	3.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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 <b>Retail Sales</b>	017	2.60%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	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 <b>Retail Sales</b>	017	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.00%

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

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

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

<b>WELLTON</b> REGION / CITY CODE: <b>WT</b> COUNTY CODE: <b>YMA</b>	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 <b>Retail Sales</b>	017	2.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.50%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	2.50%

<b>WICKENBURG</b> REGION / CITY CODE: <b>WB</b> COUNTY CODE: <b>MAR/YAV</b>	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 <b>Retail Sales</b>	017	2.20%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over \$5,000	717	1.69%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	2.20%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	2.20%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over \$5,000	623	1.69%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	2.20%

<b>WILLCOX</b> REGION / CITY CODE: <b>WC</b> COUNTY CODE: <b>COH</b>	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 <b>Retail Sales</b>	017	3.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over \$1,250	417	2.00%
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.00%

<b>WILLIAMS</b> REGION / CITY CODE: <b>WL</b> COUNTY CODE: <b>COC</b>	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 <b>Retail Sales</b>	017	3.50%
Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Retail Sales</b> Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b>	605	3.50%



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

**Arizona State, County and City**

**Effective December 1, 2021**

Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over \$1,250	621	2.00%
Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption	606	3.00%

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

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

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

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

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

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

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

**Arizona State, County and City**

**Effective December 1, 2021**

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

Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona <b>Third Party Sales</b> 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.

Prepared by ADOR's City Services Team