



# Remote Seller and Marketplace Facilitator Tax Rate Tables

## TRANSACTION PRIVILEGE TAX RATES

### ARIZONA DEPARTMENT OF REVENUE

#### **ONE TPT RATE CHANGE EFFECTIVE APRIL 1, 2023**

- Buckeye

(Note: Changes will be 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%        | 6.60%        | 6.30%          | 5.60%        | 6.43%        | 6.10%      | 6.70%       | 6.60%            | 6.35%         | 6.712%     | 6.10%                       | .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%        | 6.60%        | 6.30%          | 5.60%        | 6.43%        | 6.10%      | 6.70%       | 6.60%            | 6.35%         | 6.712%     | 6.10%                       | .0672%  |
| 605   | Marketplace Facilitators in Arizona Third Party Sales | 6.10%         | 6.90%          | 6.60%      | 6.60%        | 6.60%        | 6.30%          | 5.60%        | 6.43%        | 6.10%      | 6.70%       | 6.60%            | 6.35%         | 6.712%     | 6.10%                       | .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.

**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 <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%    |

**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 <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%    |

**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 <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%    |
| 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%    |

**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 <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%    |

Table 2 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%           |
| <b>Retail Sales-Single Item Over \$5,000</b>   | <b>623</b>           | <b>1.10%</b>    |
| 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%           |
| <b>Marketplace Facilitators in Arizona Retail Sales-Single Item Over \$5,000</b>         | <b>717</b>           | <b>1.10%</b>    |
| 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>Marketplace Facilitators in Arizona Third Party Sales-Single Item Over \$5,000</b>    | <b>623</b>           | <b>1.10%</b>    |
| 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%           |
| 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             |

| <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%           |
| 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 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>CASA GRANDE</b><br>REGION / CITY CODE: <b>CG</b><br>COUNTY CODE: <b>PNL</b>                 | BUSINESS<br>CODE | TAX<br>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 <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><br>REGION / CITY CODE: <b>CK</b><br>COUNTY CODE: <b>MAR</b>            | BUSINESS<br>CODE | TAX<br>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                     | 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><br>REGION / CITY CODE: <b>CH</b><br>COUNTY CODE: <b>MAR</b>              | BUSINESS<br>CODE | TAX<br>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 <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>CHINO VALLEY</b><br>REGION / CITY CODE: <b>CV</b><br>COUNTY CODE: <b>YAV</b>          | BUSINESS<br>CODE | TAX<br>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%       |

Table 2 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>CLARKDALE</b><br>REGION / CITY CODE: <b>CD</b><br>COUNTY CODE: <b>YAV</b>             | <b>BUSINESS<br/>CODE</b> | <b>TAX<br/>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                      | 3.00%               |
| 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%               |

| <b>CLIFTON</b><br>REGION / CITY CODE: <b>CF</b><br>COUNTY CODE: <b>GRN</b>                     | <b>BUSINESS<br/>CODE</b> | <b>TAX<br/>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 \$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%               |

| <b>COLORADO CITY</b><br>REGION / CITY CODE: <b>CC</b><br>COUNTY CODE: <b>MOH</b>         | <b>BUSINESS<br/>CODE</b> | <b>TAX<br/>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   | 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%               |
| 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>COOLIDGE</b><br>REGION / CITY CODE: <b>CL</b><br>COUNTY CODE: <b>PNL</b>              | <b>BUSINESS<br/>CODE</b> | <b>TAX<br/>RATE</b> |
|--|--------------------------|---------------------|
| 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%               |
| 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 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>COTTONWOOD</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: CW</b><br><b>COUNTY CODE: YAV</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%           |
| 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>DEWEY-HUMBOLDT</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: DH</b><br><b>COUNTY CODE: YAV</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>DOUGLAS</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: DL</b><br><b>COUNTY CODE: COH</b>   |                      |                 |
| 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%           |
| 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%           |

| <b>DUNCAN</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: DC</b><br><b>COUNTY CODE: GRN</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%           |

**Table 2 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES**

| <b>EAGAR</b><br>REGION / CITY CODE: <b>EG</b><br>COUNTY CODE: <b>APA</b>                 | <b>BUSINESS<br/>CODE</b> | <b>TAX<br/>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><br>REGION / CITY CODE: <b>EM</b><br>COUNTY CODE: <b>MAR</b>             | <b>BUSINESS<br/>CODE</b> | <b>TAX<br/>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><br>REGION / CITY CODE: <b>EL</b><br>COUNTY CODE: <b>PNL</b>                        | <b>BUSINESS<br/>CODE</b> | <b>TAX<br/>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%               |
| 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%               |

| <b>FLAGSTAFF</b><br>REGION / CITY CODE: <b>FS</b><br>COUNTY CODE: <b>COC</b>             | <b>BUSINESS<br/>CODE</b> | <b>TAX<br/>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%              |
| 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 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>FLORENCE</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: FL</b>  |                      |                 |
| <b>COUNTY CODE: PNL</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>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: FH</b>  |                      |                 |
| <b>COUNTY CODE: MAR</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>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: FD</b>  |                      |                 |
| <b>COUNTY CODE: COC</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>GILA BEND</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: GI</b>  |                      |                 |
| <b>COUNTY CODE: MAR</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%           |
| 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 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>GILBERT</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: GB</b>  |                      |                 |
| <b>COUNTY CODE: MAR</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>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: GE</b>  |                      |                 |
| <b>COUNTY CODE: MAR</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>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: GL</b>  |                      |                 |
| <b>COUNTY CODE: GLA</b>  |                      |                 |
| 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                  | 2.30%           |
| 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                  | 2.30%           |
| Marketplace Facilitators in Arizona <b>Third Party Sales</b>                             | 605                  | 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                  | 2.30%           |

| <b>GOODYEAR</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: GY</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 \$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%           |
| 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 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>GUADALUPE</b><br>REGION / CITY CODE: <b>GU</b><br>COUNTY CODE: <b>MAR</b>             | <b>BUSINESS<br/>CODE</b> | <b>TAX<br/>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><br>REGION / CITY CODE: <b>HY</b><br>COUNTY CODE: <b>GLA</b>                | <b>BUSINESS<br/>CODE</b> | <b>TAX<br/>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><br>REGION / CITY CODE: <b>HB</b><br>COUNTY CODE: <b>NAV</b>              | <b>BUSINESS<br/>CODE</b> | <b>TAX<br/>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>HUACHUCA CITY</b><br>REGION / CITY CODE: <b>HC</b><br>COUNTY CODE: <b>COH</b>         | <b>BUSINESS<br/>CODE</b> | <b>TAX<br/>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%               |
| 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 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 <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   |

**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 <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% |
| 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   |

**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 <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% |

**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 <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   |

Table 2 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>LITCHFIELD PARK</b><br>REGION / CITY CODE: LP<br>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%    |

| <b>MAMMOTH</b><br>REGION / CITY CODE: MH<br>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%    |

| <b>MARANA</b><br>REGION / CITY CODE: MA<br>COUNTY CODE: PMA/PNL                          | 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           | 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           | 2.50%    |
| Marketplace Facilitators in Arizona Retail Sales-Single Item Over \$5,000                | 717           | 2.00%    |
| Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption               | N/A           | N/A      |
| Marketplace Facilitators in Arizona Third Party Sales                                    | 605           | 2.50%    |
| Marketplace Facilitators in Arizona Third Party Sales-Single Item Over \$5,000           | 623           | 2.00%    |
| Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption          | N/A           | N/A      |

| <b>MARICOPA</b><br>REGION / CITY CODE: MP<br>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%    |

Table 2 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>MESA</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: ME</b>  |                      |                 |
| <b>COUNTY CODE: MAR</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>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: MM</b>  |                      |                 |
| <b>COUNTY CODE: GLA</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>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: NO</b>  |                      |                 |
| <b>COUNTY CODE: STC</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>ORO VALLEY</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: OR</b>  |                      |                 |
| <b>COUNTY CODE: PMA</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%           |
| 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 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>PAGE</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: PG</b>  |                      |                 |
| <b>COUNTY CODE: COC</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>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: PV</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%           |

| <b>PARKER</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: PK</b>  |                      |                 |
| <b>COUNTY CODE: LAP</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%           |
| 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             |

| <b>PATAGONIA</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: PA</b>  |                      |                 |
| <b>COUNTY CODE: STC</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%           |
| 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 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>PAYSON</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: PS</b>  |                      |                 |
| <b>COUNTY CODE: GLA</b>  |                      |                 |
| 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 <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>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: PE</b>  |                      |                 |
| <b>COUNTY CODE: MARIYAV</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                  | 1.60%           |
| 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                  | 1.60%           |
| 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>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|---|----------------------|-----------------|
| <b>REGION / CITY CODE: PX</b>   |                      |                 |
| <b>COUNTY CODE: MAR</b>   |                      |                 |
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)        |                      |                 |
| Retail Sales  | 605                  | 2.30%           |
| Retail Sales-Single Item Portion Over \$11,631  | 626                  | 2.00%           |
| 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                  | 2.30%           |
| Marketplace Facilitators in Arizona <b>Retail Sales</b> -Single Item Portion Over \$11,631      | 162                  | 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%           |
| Marketplace Facilitators in Arizona <b>Third Party Sales</b> -Single Item Portion Over \$11,631 | 626                  | 2.00%           |
| Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption          | N/A                  | N/A             |

| <b>PIMA</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: PM</b>  |                      |                 |
| <b>COUNTY CODE: GRA</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%           |



Table 2 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>PINETOP-LAKESIDE</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: PP</b>  |                      |                 |
| <b>COUNTY CODE: NAV</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>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: PR</b>  |                      |                 |
| <b>COUNTY CODE: YAV</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>PRESCOTT VALLEY</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: PL</b>  |                      |                 |
| <b>COUNTY CODE: YAV</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%           |
| 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%           |

| <b>QUARTZSITE</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|---|----------------------|-----------------|
| <b>REGION / CITY CODE: QZ</b>   |                      |                 |
| <b>COUNTY CODE: LAP</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%           |
| 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 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><br><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><br><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><br><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%           |
| 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%           |

| <b>SAHUARITA</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: SA</b><br><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%           |
| 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 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>SAN LUIS</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: SU</b><br><b>COUNTY CODE: YMA</b>                                       |                      |                 |
| 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 <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>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: SC</b><br><b>COUNTY CODE: MAR</b>                                 |                      |                 |
| 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 <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>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: SE</b><br><b>COUNTY CODE: COC/YAV</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>SHOW LOW</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: SL</b><br><b>COUNTY CODE: NAV</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%           |

Table 2 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>SIERRA VISTA</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: SR</b>  |                      |                 |
| <b>COUNTY CODE: COH</b>  |                      |                 |
| 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%           |

| <b>SNOWFLAKE</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|---|----------------------|-----------------|
| <b>REGION / CITY CODE: SN</b>   |                      |                 |
| <b>COUNTY CODE: NAV</b>   |                      |                 |
| Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)        |                      |                 |
| Retail Sales  | 605                  | 3.00%           |
| Retail Sales-Single Item Portion Over \$10,000  | 616                  | 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 \$10,000      | 367                  | 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 \$10,000 | 616                  | 2.00%           |
| Marketplace Facilitators in Arizona <b>Third Party Sales</b> Food for Home Consumption          | 606                  | 3.00%           |

| <b>SOMERTON</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: SO</b>  |                      |                 |
| <b>COUNTY CODE: YMA</b>  |                      |                 |
| 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%           |
| 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%           |

| <b>SOUTH TUCSON</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: ST</b>  |                      |                 |
| <b>COUNTY CODE: PMA</b>  |                      |                 |
| 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%           |
| 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 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>SPRINGERVILLE</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: SV</b>  |                      |                 |
| <b>COUNTY CODE: APA</b>  |                      |                 |
| 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%           |

| <b>ST JOHNS</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: SJ</b>  |                      |                 |
| <b>COUNTY CODE: APA</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>STAR VALLEY</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: SY</b>  |                      |                 |
| <b>COUNTY CODE: GLA</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>SUPERIOR</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: SI</b>  |                      |                 |
| <b>COUNTY CODE: PNL</b>  |                      |                 |
| 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%           |
| 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 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES**

| <b>SURPRISE</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: SP</b>  |                      |                 |
| <b>COUNTY CODE: MAR</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>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: TL</b>  |                      |                 |
| <b>COUNTY CODE: NAV</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>TEMPE</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: TE</b>  |                      |                 |
| <b>COUNTY CODE: MAR</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%           |
| 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%           |

| <b>THATCHER</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: TC</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%           |
| 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 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>TOLLESON</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: TN</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 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%           |

| <b>TOMBSTONE</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: TS</b>  |                      |                 |
| <b>COUNTY CODE: COH</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>TUCSON</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: TU</b>  |                      |                 |
| <b>COUNTY CODE: PMA/PAD</b>  |                      |                 |
| 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%           |
| 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>TUSAYAN</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: TY</b>  |                      |                 |
| <b>COUNTY CODE: COC</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             |

**Table 2 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES**

| <b>WELLTON</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: WT</b>  |                      |                 |
| <b>COUNTY CODE: YMA</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%           |
| 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>WICKENBURG</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: WB</b>  |                      |                 |
| <b>COUNTY CODE: MAR/YAV</b>  |                      |                 |
| 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>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: WC</b>  |                      |                 |
| <b>COUNTY CODE: COH</b>  |                      |                 |
| 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%           |
| 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%           |

| <b>WILLIAMS</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: WL</b>  |                      |                 |
| <b>COUNTY CODE: COC</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             |



Table 2 RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

| <b>WINKLEMAN</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: WM</b>  |                      |                 |
| <b>COUNTY CODE: GLA/PNL</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%           |
| 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>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: WS</b>  |                      |                 |
| <b>COUNTY CODE: NAV</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>YOUNGTOWN</b>   | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: YT</b>  |                      |                 |
| <b>COUNTY CODE: MAR</b>  |                      |                 |
| 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 <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>YUMA</b>  | <b>BUSINESS CODE</b> | <b>TAX RATE</b> |
|--|----------------------|-----------------|
| <b>REGION / CITY CODE: YM</b>  |                      |                 |
| <b>COUNTY CODE: YMA</b>  |                      |                 |
| 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 <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%           |
| 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.

Prepared by ADOR's City Services Team