Transaction Privilege and Other Tax Rate Tables

CHANGES EFFECTIVE JUNE 1, 2024

(When applicable, changes will be highlighted in yellow)

The following tables contain the rates for Transaction Privilege and other taxes imposed by the State of Arizona, the counties, and 91 Arizona cities/towns:

- **Table 1** provides the tax rates which *combine* the state's transaction privilege tax rate of 5.6% and the county excise tax rate. Table 1 also includes accounting credit rates for applicable classifications on STATE TAX ONLY. Please use the <u>Tax Rate Look-Up Tool</u>.
- Table 2 contains a list of all the city privilege tax rates and REGION / CITY CODES for *program* cities. The Arizona Department of Revenue collects these taxes for program cities.
- Table 3 contains county identification codes and Special District Codes which must be used on the TPT Reporting Form in the column marked REGION CODE.
- Table 4 contains special *REGION CODES* to be used on the TPT Reporting Form in the column marked REGION CODE by businesses that operate on Indian Reservations.

Click Here For Marketplace Facilitators/Remote Sellers (Online Retail) Transaction Privilege Tax Rate Tables

Alizolia S	tate, County and City	TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES											Enecu	ve June 1, 202			
	TABLE 1		1	1	1		TAX R	ATES FO	R SALE	S IN THE	SE COU	NTIES					
Business Code	TAXABLE ACTIVITIES ^a	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 Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining-Nonmetal	3.75%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.60%	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%	.056%	.0672%
005	Communications k	6.60%	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%	.056%	.0672%
006	Transporting	6.60%	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%	.056%	.0672%
007	Private (Rail) Car	6.60%	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%	.056%	.0672%
800	Pipeline	6.60%	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%	.056%	.0672%
009	Publication	6.60%	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%	.056%	.0672%
010	Job Printing	6.60%	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%	.056%	.0672%
011	Restaurants and Bars	6.60%	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%	.056%	.0672%
012	Amusement	6.60%	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%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.60%	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%	.056%	.0672%
414	Peer-to-Peer Car Sharing	6.60%	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%	.056%	.0672%
015	Contracting-Prime	6.60%	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%	.056%	.0672%
017	Retail	6.60%	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%	.056%	.0672%
315	MRRA Amount	6.60%	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%	N/A	N/A
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%	.03%
025	Transient Lodging b	6.55%	6.90%	6.60%	6.55%	6.60%	7.27%	5.50%	6.38%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace m	6.55%	6.60%	6.05%	6.55%	6.60%	5.72%	5.50%	6.38%	5.50%	6.148%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax–Utilities	6.60%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water ^c	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax ^d	3.66¢	3.965¢	3.66¢	3.66¢	3.66¢	3.355¢	3.05¢	3.5563¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax ^d	3.05¢	3.05¢	3.05¢	3.05%	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge e, h	0	0	0	0	0	\$2.50	0	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments i	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	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	N/A

^{**}See page two for lettered footnote details for Table 1 (TAX RATES FOR SALES IN THESE COUNTIES)

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at www.azdor.gov.
- b) Unincorporated areas of Pima County add 6%. (Report using REGION CODE PH and class code 000.)
- Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents. Business code 041 should only be reported in REGION CODE SWD.
- d) Rate is cents per gallon up to 10 million gallons.
- e) Class 053 is for Maricopa filers. Class 055 is for Pima filers.
- f) The Recreational Vehicle Surcharge (023) rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles End dated 12/31/2017.
- g) Monthly rate per activated service.
- h) The Maricopa County Rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- i) For use by direct pay permit holders only.
- j) Prepaid wireless communications retailers.
- k) Telecom Service Providers may be required to report under Business Codes 033 & 911 in addition to Business Code 005.
- l) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.
- m) Unincorporated areas of Pima County add 6%. (Report using REGION CODE PH and class code 300.)

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

Page 2

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective June 1, 2024

TABLE 2				MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unle	ss otherv	vise no	ted.
CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNT
APACHE JUNCTION AJ			MAR/PNL		۱V			MAR	BENSON BS			СОН
Advertising	018	2.40		Advertising		018	2.50		Advertising	018	3.50	
Amusements	012	2.40		Amusements		012	2.50		Amusements	012	3.50	
Contracting – Prime	015	2.40		Contracting – Prime		015	2.50		Contracting – Prime	015	4.00	
Contracting – Speculative Builders	016	2.40		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder	037	2.40		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder	037	4.00	
Feed at Wholesale	116	2.40		Job Printing		010	2.50		Job Printing	010	3.50	
Job Printing	010	2.40		Manufactured Buildings		027	2.50		Jet Fuel Sales (cents per gallon)	049	\$.035	
Manufactured Buildings	027	2.40		Timbering and Other Extraction		020	2.50 0.10		Manufactured Buildings Timbering and Other Extraction	027	3.50	
Timbering and Other Extraction Severance – Metal Mining	020 019	2.40 0.10		Severance – Metal Mining Publication		019 009	2.50		Severance – Metal Mining	020 019	3.50 0.10	
Publication	009	2.40		Hotels		009	2.50		Publication	009	3.50	
Hotels	044	2.40		Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels	009	3.50	
Hotel/Motel (Additional Tax) ^B	144	2.40		Residential Rental, Leasing and Licensing for	rlleo	045	2.50		Hotel/Motel (Additional Tax) ^B	144	2.00	
Residential Rental, Leasing and Licensing for Use	045	2.20		Commercial Rental, Leasing, & Licensing for		213	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.50	
Commercial Rental, Leasing and Licensing for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP	USE	214	2.50		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Rental Occupancy	040	2.20		Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP	213	2.50	
Rental, Leasing, & Licensing for Use of TPP	214	2.40		Retail Sales		017	2.50		Restaurant and Bars	011	3.50	
Restaurant and Bars	011	2.40		Retail Sales (Single Item Over \$5,000)		717	1.50		Retail Sales	017	3.50	
Retail Sales	017	2.40		Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption		062	2.50		Retail Sales (Single Item Over \$5,000)	717	1.00	
Retail Sales (Single Item Portion Over \$2,000)	297	1.40		MRRA Amount D		315	2.50		Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption	062	3.50	
Retail Sales Food for Home Consumption	297 062	2.40		Communications		005	2.50		MRRA Amount D	315	3.50	
MRRA Amount D	315	2.40		Transporting		006	2.50		Communications	005	3.50	
Communications	005	3.40		Utilities		004	2.50		Transporting	006	3.50	
Transporting	005	2.40		Use Tax Purchases		029	1.50		Utilities	004	3.50	
Utilities	004			Use Tax From Inventory					Jet Fuel Use Tax (cents per gallon)	051	\$.035	
Use Tax Purchases	029	3.40 2.40		Ose Tax From Inventory		030	1.50		Use Tax Purchases	029	3.50	
Use Tax Furchases Use Tax (Single Item Portion Over \$2,000)	299	1.40							Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
Use Tax From Inventory	030	2.40							Use Tax From Inventory	030	3.50	
·									·			
CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY		EGION / TY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNT
BISBEE BB			СОН	BUCKEYE	BE			MAR	BULLHEAD CITY BH			MOH
Advertising	018	3.50		Advertising		018	3.00		Advertising	018	2.00	
Amusements	012	3.50		Amusements		012	3.00		Amusements	012	2.00	
Contracting – Prime	015	3.50		Contracting – Prime		015	3.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders	016	3.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder	037	3.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.00	
Feed at Wholesale	116	3.50		Feed at Wholesale		116	3.00		Job Printing	010	2.00	
Job Printing	010	3.50		Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)	049	\$.03	
Manufactured Buildings	027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.00	
Timbering and Other Extraction	020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining	019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication	009	3.50		Publication		009	3.00		Publication	009	2.00	
Hotels	044	3.50		Hotels		044	3.00		Hotels	044	2.00	
Hotel/Motel (Additional Tax) ^B	144	5.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B	144	3.00	
Residential Rental, Leasing, & Licensing for Use	045	3.50		Residential Rental, Leasing, & Licensing for U		045	2.00		Commercial Rental, Leasing, & Licensing for Use		2.00	
Commercial Rental, Leasing, & Licensing for Use	213	3.50		Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Rental, Leasing, & Licensing for Use of TPP	214	3.50		Rental Occupancy		040	2.00		Restaurant and Bars	011	2.00	
Restaurant and Bars	011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales	017	2.00	
Retail Sales	017	3.50		Restaurant and Bars		011	3.00		MRRA Amount D	315	2.00	
Retail Sales Food for Home Consumption	062	3.50		Retail Sales		017	3.00		Communications	005	2.00	
MRRA Amount D	315	3.50		Retail Sales (Single Item Over \$5,000)		717	1.10		Transporting	006	2.00	
Communications	005	3.50		Retail Sales Food for Home Consumption		062	3.00		Utilities	004	2.00	
Transporting	006	3.50		MRRA Amount D		315	3.00		Jet Fuel Use Tax (cents per gallon)	051	\$.03	
Utilities	004	3.50		Communications		005	4.00		Use Tax Purchases	029	2.00	
				Transporting		006	3.00		Use Tax From Inventory	030	2.00	
				Utilities		004	3.00					
				Use Tax Purchases Use Tax Purchases (Single Item Over \$5,000	1)	029	3.00					
				Use Tax From Inventory	''	729 030	1.10 3.00					
				•			5.00					
(A) "Additional Tax" means in addition to Restaur				C) "Additional Tax" means in addition to Comme					Review each City/Town for tax on Food for Home Cons			
(B) If you report under Hotel (Business code 044), Hotel tax rate that must be applied and reported (B				 D) Report amount due on materials purchased ento a Maintenance, Repair, Replacement or Altera 					E) When reporting for Short Term Motor Vehicle you r Code 214 and 114 for this City.	nust report	Busines	s
Tioter tax rate trial must be applied and reported (E	uaiiie55 C00	ue 144).		Page 3	ation (IV	KKA) PIOJE			Joue 217 and 114 for this oily.			

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Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

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3.00

3.00

3.00

3.00

3.00

MRRA Amount D

Communications

Transporting

Utilities

Effective June 1, 2024

315

005

006

004

2.00

2.00

1.80

2.00

TABLE 2			MUNICIPALITIES						All tax rates are expressed as percentages (%) unless otherwise noted.							
	REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		GION / CODE	BUSINESS CODE	TAX RATE	COUNTY		
CAMP VERDE	CE			YAV	CAREFREE	CA			MAR	CASA GRANDE	CG			PNL		
Advertising		018	3.65		Advertising		018	3.00		Advertising		018	1.80			
Amusements		012	3.65		Amusements		012	3.00		Amusements		012	1.80			
Contracting – Prime		015	3.65		Contracting – Prime		015	4.00		Contracting – Prime		015	4.00			
Contracting – Speculative Builders		016	3.65		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	4.00			
Contracting – Owner Builder		037	3.65		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	4.00			
Job Printing		010	3.65		Job Printing		010	3.00		Job Printing		010	1.80			
Manufactured Buildings		027	3.65		Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.80			
Timbering and Other Extraction		020	3.65		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.80			
Severance - Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10			
Publication		009	3.65		Publication		009	3.00		Publication		009	1.80			
Hotels		044	3.65		Hotels		044	3.00		Hotels		044	1.80			
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	5.00			
Residential Rental, Leasing, & Licensing for	Use	045	2.00		Residential Rental, Leasing, & Licensing for	r Use	045	3.00		Residential Rental, Leasing, & Licensing for	Use	045	1.80			
Commercial Rental, Leasing, & Licensing fo	r Use	213	2.00		Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Commercial Rental, Leasing, & Licensing for	r Use	213	1.80			
Rental, Leasing, & Licensing for Use of TPP)	214	3.65		Rental, Leasing, & Licensing for Use of TPF)	214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.80			
Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.80			
Retail Sales		017	3.65		Retail Sales		017	3.00		Retail Sales		017	2.00			
Retail Sales (Single Item Portion Over \$5,00	00)	357	1.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion Over \$5,00	00)	357	1.50			
MRRA Amount D		315	3.65		MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption		062	2.00			

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CAVE CREEK	CK			MAR	CHANDLER	CH			MAR	CHINO VALLEY	CV			YAV
Advertising		018	3.00		Advertising		018	1.50		Advertising		018	4.00	
Amusements		012	3.00		Amusements		012	1.50		Amusements		012	4.00	
Contracting – Prime		015	5.00		Contracting – Prime		015	1.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	5.00		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	5.00		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00		Job Printing		010	1.50		Job Printing		010	4.00	
Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	\$.023		Jet Fuel Sales (cents per gallon)		049	\$.015	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	1.50		Publication		009	4.00	
Hotels		044	3.00		Hotels		044	1.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) ^B		144	2.90		Hotel/Motel (Additional Tax) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for		045	3.00		Residential Rental, Leasing, & Licensing for		045	1.50		Residential Rental, Leasing, & Licensing for		045	3.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.50		Commercial Rental, Leasing, & Licensing for	or Use	213	3.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPF)	214	3.00		Restaurant and Bars		011	1.80		Rental, Leasing, & Licensing for Use of TPF)	214	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	1.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	3.00		Communications		005	2.75		MRRA Amount D		315	4.00	
Communications		005	3.00		Transporting		006	1.50		Communications		005	4.00	
Transporting		006	3.00		Utilities		004	2.75		Transporting		006	4.00	
Utilities		004	3.00		Jet Fuel Use Tax (cents per gallon)		051	\$.023		Utilities		004	4.00	
Use Tax Purchases		029	3.00		Use Tax Purchases		029	1.50		Jet Fuel Use Tax (cents per gallon)		051	\$.015	
Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	1.50		Use Tax Purchases		029	3.00	
										Use Tax From Inventory		030	3.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

006

004

3.50

3.50

Transporting

Utilities

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

006

004

3.00

3.00

Effective June 1, 2024

005

006

004

029

030

7.00

2.00

2.00

3.00

3.00

TABLE 2					MUNICIPALITIES			All tax rat	tes are expressed as percentages (%) ι	ınless o	therwise	noted	
	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		S TAX			REGION / I	BUSINESS CODE	TAX RATE	COUNTY
CLARKDALE	CD			YAV	<u>CLIFTON</u> CF			GRN	COLORADO CITY	CC			MOH
Advertising		018	3.50		Advertising	018	3.00)	Advertising		018	3.00	
Amusements		012	3.50		Amusements	012	3.00)	Amusements		012	7.00	
Contracting – Prime		015	4.50		Contracting – Prime	015	3.00)	Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders	016	3.00)	Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder	037	3.00)	Contracting – Owner Builder		037	2.00	
Job Printing		010	3.50		Job Printing	010	3.00)	Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Manufactured Buildings	027	3.00)	Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction	020	3.00)	Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10)	Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication	009	3.00)	Publication		009	2.00	
Hotels		044	3.50		Hotels	044	3.00)	Hotels		044	7.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Residential Rental, Leasing, & Licensing for Use	045	3.00)	Hotel/Motel (Additional Tax) ^B		144	7.00	
Residential Rental, Leasing, & Licensing f	for Use	045	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00)	Residential Rental, Leasing, & Licensing for U	Jse	045	2.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00)	Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use of TI	PP	214	3.50		Restaurant and Bars	011	3.00)	Rental Occupancy		040	2.00	
Restaurant and Bars		011	3.50		Retail Sales	017	3.00)	Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales		017	3.50		Retail Sales (Single Item Portion Over \$9,999)	377	2.00)	Restaurant and Bars		011	3.50	
Retail Sales Food for Home Consumption	1	062	3.00		Retail Sales Food for Home Consumption	062	3.00)	Retail Sales		017	3.00	
MRRA Amount D		315	3.50		MRRA Amount D	315	3.00)	Retail Sales Food for Home Consumption		062	3.00	
Communications		005	3.50		Communications	005	3.00)	MRRA Amount D		315	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
COOLIDGE	CL			PNL
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	3.00	
Residential Rental, Leasing, & Licensi	ng for Use	045	3.00	
Commercial Rental, Leasing, & Licens	ing for Use	213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of	f TPP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Over \$10,000	0)	917	1.50	
Retail Sales Food for Home Consump	tion	062	3.00	
MRRA Amount D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single Item Over	\$10,000)	929	1.50	
Use Tax From Inventory		030	3.00	

Transporting

Utilities

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
COTTONWOOD	CW			YAV	DEWEY-HUMBOLDT	DH			YAV
Advertising		018	3.50		Advertising		018	2.00	
Amusements		012	3.50		Amusements		012	2.00	
Contracting – Prime		015	4.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.50		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	2.00	
Hotels		044	3.50		Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Residential Rental, Leasing, & Licensin	g for Use	045	3.00		Residential Rental, Leasing, & Licensing for	r Use	045	2.00	
Commercial Rental, Leasing, & Licensii	ng for Use	213	3.50		Commercial Rental, Leasing, & Licensing f	or Use	213	2.00	
Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of TP	P	214	2.00	
Rental, Leasing, & Licensing for Use of	TPP	214	3.50		Restaurant and Bars		011	2.00	
Restaurant and Bars		011	3.50		Retail Sales		017	2.00	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	2.00	
Retail Sales Food for Home Consumpti	on	062	3.50		MRRA Amount D		315	2.00	
MRRA Amount D		315	3.50		Communications		005	2.00	
Communications		005	3.50		Transporting		006	2.00	
Transporting		006	3.50		Utilities		004	2.00	
Utilities		004	1.50		Use Tax Purchases		029	2.00	
					Use Tax From Inventory		030	2.00	

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective June 1, 2024

TABLE 2					MUNICIPALITIES				All tax r	ates are expressed as percentages (%) unle	ss otherw	ise not	ed.	
CITY/TOWN NAME	EGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY		ON / BUSIN		AX CC	OUNT
DOUGLAS	DL			СОН		DC			GRN	<u>EAGAR</u> E				PA
Advertising		018	3.80		Advertising		018	2.00		Amusements	01:		00	
Amusements		012	3.80		Amusements		012	2.00		Contracting – Prime	01		00	
Contracting – Prime		015	3.80		Contracting – Prime		015	2.00		Contracting – Speculative Builders	01		00	
Contracting – Speculative Builders		016	3.80		Contracting – Speculative Builders		016	2.00		Contracting – Owner Builder	03		00	
Contracting – Owner Builder		037	3.80		Contracting – Owner Builder		037	2.00		Job Printing	01			
Feed at Wholesale		116	3.80		Job Printing		010	2.00		Manufactured Buildings	02		00	
Job Printing		010	3.80		Manufactured Buildings		027	2.00		Timbering and Other Extraction	02		00	
Manufactured Buildings		027	3.80		Timbering and Other Extraction		020	2.00		Severance – Metal Mining	01		10	
Timbering and Other Extraction		020	3.80		Severance – Metal Mining		019	0.10		Publication	00		00	
Severance – Metal Mining		019	0.10		Publication		009	2.00		Hotels	04		00	
Publication		009	3.80		Hotels		044	2.00		Hotel/Motel (Additional Tax) ^B	14			
Hotels		044	3.80		Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Us			00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Residential Rental, Leasing, & Licensing for		045	2.00		Commercial Rental, Leasing, & Licensing for Us				
Residential Rental, Leasing and Licensing for		045	2.80		Commercial Rental, Leasing, & Licensing fo		213	2.00		Rental Occupancy	04		00	
Commercial Rental, Leasing, & Licensing fo	or Use	213	2.80		Rental, Leasing, & Licensing for Use of TPP	•	214	2.00		Rental, Leasing, & Licensing for Use of TPP	21			
Rental Occupancy	_	040	2.80		Restaurant and Bars		011	2.00		Restaurant and Bars	01		00	
Rental, Leasing, & Licensing for Use of TPF	,	214	3.80		Retail Sales		017	2.00		Retail Sales	01		00	
Restaurant and Bars		011	3.80		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Over \$1,000)	15			
Retail Sales	000)	017	3.80		MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption	06		00	
Retail Sales (Single Item Portion Over \$10,0	000)	367	2.80		Communications		005	2.00		MRRA Amount D	31:		00	
Retail Sales Food for Home Consumption		062	3.80		Transporting		006	2.00		Communications	00			
MRRA Amount D		315	3.80		Utilities		004	2.00		Transporting	00			
Communications		005	3.80							Utilities	00		00	
Transporting		006	3.80							Use Tax Purchases	02		00	
Utilities Use Tax Purchases		004 029	3.80							Use Tax Purchases (Single Item Over \$1,000) Use Tax From Inventory	15 03		00 00	
Use Tax Purchases Use Tax Purchases (Single Item Portion Ov	or \$10,000		2.80							Ose Tax From Inventory	03	J 3.	00	
Use Tax From Inventory	νοι φτο,σοσ,	030	3.80											
· · · · · · · · · · · · · · · · · · ·		000	0.00											
		BUSINESS	TAX	COUNTY		EGION /	BUSINESS	TAX	COUNTY	CITY/TOWN NAME REGION /	BUSINESS		COUN	VTY
CITY/TOWN NAME	CITY CODE			COUNTY	CITYTOWN NAME	YCODE	BUSINESS CODE	TAX RATE	COUNTY	CITY TOWN NAME CITY CODE		TAX RATE	COUN	
EL MIRAGE		BUSINESS	TAX RATE	COUNTY	ELOY CITY		CODE	RATE	COUNTY	FLAGSTAFF FS	CODE	RATE	COU	
EL MIRAGE Advertising	CITY CODE	BUSINESS CODE	TAX RATE		ELOY Advertising	YCODE	CODE 018	3.00		FLAGSTAFF FS Advertising	CODE 018	2.281		
EL MIRAGE Advertising Amusements	CITY CODE	BUSINESS CODE 018 012	3.00 3.00		ELOY Advertising Amusements	YCODE	018 012	3.00 3.00		FLAGSTAFF FS Advertising Amusements	018 012	2.281 2.281		
EL MIRAGE Advertising Amusements Contracting – Prime	CITY CODE	018 012 015	3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime	YCODE	018 012 015	3.00 3.00 4.50		FLAGSTAFE FS Advertising Amusements Contracting – Prime	018 012 015	2.281 2.281 2.281		
EL MIRAGE Advertising Amusements	CITY CODE	BUSINESS CODE 018 012	3.00 3.00		ELOY Advertising Amusements	YCODE	018 012	3.00 3.00		FLAGSTAFF FS Advertising Amusements	018 012	2.281 2.281		
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	CITY CODE	018 012 015 016	3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders	YCODE	018 012 015 016	3.00 3.00 4.50 4.50 4.50		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	2.281 2.281 2.281 2.281 2.281		
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	CITY CODE	018 012 015 016 037	3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	YCODE	018 012 015 016 037	3.00 3.00 4.50 4.50		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	2.281 2.281 2.281 2.281 2.281 2.281		
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	CITY CODE	018 012 015 016 037 010	3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	YCODE	018 012 015 016 037 010	3.00 3.00 4.50 4.50 4.50 3.00		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	018 012 015 016 037 116	2.281 2.281 2.281 2.281 2.281 2.281 2.281		
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	CITY CODE	018 012 015 016 037 010 027	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	YCODE	018 012 015 016 037 010 027	3.00 3.00 4.50 4.50 4.50 3.00 3.00		ELITYTOWN NAME CITY CODE FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	018 012 015 016 037 116 010	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281		
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	CITY CODE	018 012 015 016 037 010 027 020	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	YCODE	018 012 015 016 037 010 027 020	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	018 012 015 016 037 116 010 027	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	COC	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	CITY CODE	018 012 015 016 037 010 027 020 019 009 044	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	YCODE	018 012 015 016 037 010 027 020 019 009 044	3.00 3.00 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00		EITY TOWN NAME CITY CODE FLAGSTAFF Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	018 012 015 016 037 116 010 027 020 019	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281	COC	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B	Y CODE EL	018 012 015 016 037 010 027 020 019 009 044 144	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00 3.00		EITYTOWN NAME CITY CODE FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 116 010 027 020 019 009	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281 4.281	COC	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotel Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for	Y CODE EL	018 012 015 016 037 010 027 020 019 009 044 144 045	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00 3.00 3.00		EITYTOWN NAME CITY CODE FLAGSTAFF Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 116 010 027 020 019 009 044 213	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281 4.281	COC	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for	Y CODE EL	CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213	3.00 3.00 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00 3.00 3.00 3.00		EITY TOWN NAME FLAGSTAFF Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 116 010 027 020 019 009 044 213 214	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281 4.281 2.281 2.281	COC	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy	Y CODE EL	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040	3.00 3.00 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00 3.00 3.00 3.00 3.00 3.00		EITY TOWN NAME CITY CODE FLAGSTAFF Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281 4.281 2.281 4.281	COC	
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EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF Restaurant and Bars Retail Sales	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	Y CODE EL	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		EITYTOWN NAME CITY CODE FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 4.281 2.281 4.281 2.281 4.281 2.281	COC	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	YCODE EL	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		EITYTOWN NAME CITY CODE FLAGSTAFF Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	COC	
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EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000 Retail Sales Food for Home Consumption	YCODE EL	018 012 015 016 037 010 027 020 019 009 004 144 045 213 040 214 011 017	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		ELAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	COC	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,0000 Retail Sales Food for Home Consumption MRRA Amount D	YCODE EL	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		ELAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount Communications Transporting Utilities Public Utility Right of Way	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 4.281 2.281 2.281 2.281 2.281 2.281 2.281	COC	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Owner Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,00 Retail Sales Food for Home Consumption MRRA Amount D Communications	YCODE EL	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		ELAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	COC	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Owner Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 029	TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales (Single Item Portion Over \$6,00 Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	YCODE EL	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		ELAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount Communications Transporting Utilities Public Utility Right of Way	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 4.281 2.281 2.281 2.281 2.281 2.281 2.281	COC	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Owner Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,00 Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	YCODE EL	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005 006 004	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		ELAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	COC	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 029	TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,00 Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	YCODE EL T Use or Use	ODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005 006 004 029	3.00 4.50 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		ELAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	COC	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	CITY CODE EM	BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 029	TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,00 Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	YCODE EL T Use or Use	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005 006 004	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		ELAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	COC	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

030

2.90

Effective June 1, 2024

TABLE 2				MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted				
	REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
FLORENCE	FL			PNL	FOUNTAIN HILLS	FH			MAR	FREDONIA FD			COC
Advertising		018	2.00		Advertising		018	2.90		Advertising	018	4.00	
Amusements		012	2.00		Amusements		012	2.90		Amusements	012	4.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	2.90		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.90		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.90		Contracting – Owner Builder	037	4.00	
Job Printing		010	2.00		Job Printing		010	2.90		Job Printing	010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.90		Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.90		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	2.00		Publication		009	2.90		Publication	009	4.00	
Hotels		044	2.00		Hotels		044	2.90		Hotels	044	4.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	4.00		Residential Rental, Leasing, & Licensing for Use	045	4.00	
Residential Rental, Leasing, & Licensing for	Use	045	2.00		Residential Rental, Leasing, & Licensing for	r Use	045	1.60		Commercial Rental, Leasing, & Licensing for Use	213	4.00	
Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Commercial Rental, Leasing, & Licensing fo	or Use	213	1.60		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Lease (Additional Tax) C		313	1.30		Restaurant and Bars	011	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPF	>	214	2.90		Retail Sales	017	4.00	
Retail Sales		017	2.00		Restaurant and Bars		011	2.90		Retail Sales Food for Home Consumption	062	4.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	2.90		MRRA Amount ^D	315	4.00	
MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption		062	2.90		Communications	005	4.00	
Communications		005	2.00		MRRA Amount D		315	2.90		Transporting	006	4.00	
Transporting		006	2.00		Communications		005	2.90		Utilities	004	4.00	
Utilities		004	2.00		Transporting		006	2.90		Use Tax Purchases	029	4.00	
Use Tax Purchases		029	2.00		Utilities		004	2.90		Use Tax From Inventory	030	4.00	
Use Tax From Inventory		030	2.00		Use Tax Purchases		029	2.90					

Use Tax From Inventory

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GILA BEND	GI			MAR
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Feed at Wholesale		116	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Jet Fuel Sales (cents per gallon)		049	\$.03	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax) ^B		144	2.00	
Residential Rental, Leasing, & Licensing		045	3.00	
Commercial Rental, Leasing, & Licensing		213	3.00	
Rental, Leasing, & Licensing for Use of T	PP	214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consumption	า	062	3.50	
MRRA Amount D		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	3.50	
Jet Fuel Use Tax (cents per gallon)		051	\$.03	
Use Tax Purchases		029	1.50	
Use Tax From Inventory		030	1.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GILBERT	GB			MAR
Advertising		018	1.50	
Amusements		012	1.50	
Contracting – Prime		015	1.50	
Contracting – Speculative Builders		016	1.50	
Contracting – Owner Builder		037	1.50	
Job Printing		010	1.50	
Manufactured Buildings		027	1.50	
Publication		009	1.50	
Hotels		044	1.50	
Hotel/Motel (Additional Tax) ^B		144	2.80	
Residential Rental, Leasing, & Licensir	ng for Use	045	1.50	
Commercial Rental, Leasing, & Licensi	ing for Use	213	1.50	
Rental, Leasing, & Licensing for Use of	f TPP	214	1.50	
Restaurant and Bars		011	1.50	
Retail Sales		017	1.50	
Retail Sales Food for Home Consumpt	ion	062	1.50	
MRRA Amount D		315	1.50	
Communications		005	1.50	
Transporting		006	1.50	
Utilities		004	1.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GLENDALE	GE			MAR
Advertising		018	2.90	
Amusements		012	2.90	
Contracting – Prime		015	2.90	
Contracting – Speculative Builders		016	2.90	
Contracting – Owner Builder		037	2.90	
Job Printing		010	2.90	
Jet Fuel Sales (cents per gallon)		049	\$.028	
Manufactured Buildings		027	2.90	
Timbering and Other Extraction		020	2.90	
Severance – Metal Mining		019	0.10	
Publication		009	2.90	
Hotels		044	2.90	
Hotel/Motel (Additional Tax) ^B		144	5.00	
Residential Rental, Leasing, & Licensin	ng for Use	045	2.20	
Commercial Rental, Leasing, & Licensi		213	2.90	
Rental, Leasing, & Licensing for Use of	TPP	214	2.90	
Restaurant and Bars		011	3.90	
Retail Sales		017	2.90	
Retail Sales (Single Item Over \$5,000)		717	2.20	
Retail Sales Food for Home Consumpt	ion	062	2.50	
MRRA Amount D		315	2.90	
Communications		005	6.10	
Transporting		006	2.90	
Utilities		004	2.90	
Jet Fuel Use Tax (cents per gallon)		051	\$.028	
Use Tax Purchases		029	2.90	
Use Tax (Single Item Over \$5,000)		729	2.20	
Use Tax From Inventory		030	2.90	

(A) "Additional Tax" means in addition to Restaurant Tax.
(B) If you report under Hotel (Business code 044), this city has an Additional
Hotel tax rate that must be applied and reported (Business Code 144).

 ⁽C) "Additional Tax" means in addition to Commercial Lease.
 (D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective June 1, 2024

TABLE 2					MUNICIPALITIES	es are expressed as percentages (%) unless otherwise noted.							
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COUNTY
<u>GLOBE</u>	GL			GLA	GOODYEAR	GY			MAR	<u>GUADALUPE</u> GU			MAR
Advertising		018	3.30		Advertising		018	2.50		Advertising	018	4.00	
Amusements		012	3.30		Amusements		012	2.50		Amusements	012	5.00	
Contracting – Prime		015	3.30		Contracting – Prime		015	3.50		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	4.00	
Job Printing		010	3.30		Job Printing		010	2.50		Job Printing	010	4.00	
Manufactured Buildings		027	3.30		Jet Fuel Sales (cents per gallon)		049	\$.03		Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	3.30		Manufactured Buildings		027	2.50		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining	019	0.10	
Publication		009	3.30		Severance - Metal Mining		019	0.10		Publication	009	4.00	
Hotels		044	3.30		Publication		009	2.50		Hotels	044	4.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) ^B	144	6.00	
Commercial Rental, Leasing, & Licensir	ng for Use	213	2.00		Hotel/Motel (Additional Tax) ^B		144	2.50		Residential Rental, Leasing, & Licensing for Use	045	3.00	
Rental, Leasing, & Licensing for Use of	TPP	214	3.30		Residential Rental, Leasing, & Licensing for	or Use	045	2.50		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Restaurant and Bars		011	3.30		Commercial Rental, Leasing, & Licensing f	for Use	213	2.50		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TP	P	214	2.50		Restaurant and Bars	011	5.00	
Retail Sales Food for Home Consumption	on	062	2.30		Restaurant and Bars		011	4.00		Retail Sales	017	4.00	
MRRA Amount D		315	3.30		Retail Sales		017	2.50		Retail Sales Food for Home Consumption	062	4.00	
Communications		005	3.30		Retail Sales (Single Item Over \$5,000)		717	1.20		MRRA Amount D	315	4.00	
Fransporting		006	3.30		Retail Sales Food for Home Consumption		062	2.00		Communications	005	4.00	
Jtilities		004	3.30		MRRA Amount D		315	2.50		Transporting	006	4.00	
Jse Tax Purchases		029	3.30		Communications		005	2.50		Utilities	004	4.00	
Jse Tax from Inventory		030	3.30		Transporting		006	2.50		Use Tax Purchases	029	4.00	
					Utilities		004	2.50		Use Tax From Inventory	030	4.00	
					Jet Fuel Use Tax (cents per gallon)		051	\$.03					
					Use Tax Purchases		029				It was collec	ted by th	e City. As
					Use Tax Purchases (Single Item Over \$5,0	000)	729	1.20		of 4/1/2015 it is collected by the Department of Reve	nue.	-	-
					Use Tax From Inventory	,	030	2.50					

	EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS CODE	TAX RATE	COUN
HAYDEN	HY			GLA	<u>HOLBROOK</u>	НВ			NAV	HUACHUCA CITY	HC			COF
Advertising		018	3.00		Amusements		012	3.00		Advertising		018	1.90	
Amusements		012	3.00		Contracting – Prime		015	3.00		Amusements		012	1.90	
Contracting – Prime		015	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Prime		015	1.90	
Contracting – Speculative Builders		016	3.00		Contracting – Owner Builder		037	3.00		Contracting – Speculative Builders		016	1.90	
Contracting – Owner Builder		037	3.00		Job Printing		010	3.00		Contracting – Owner Builder		037	1.90	
Feed at Wholesale		116	3.00		Manufactured Buildings		027	3.00		Feed at Wholesale		116	1.90	
Job Printing		010	3.00		Timbering and Other Extraction		020	3.00		Job Printing		010	1.90	
Manufactured Buildings		027	3.00		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.90	
Timbering and Other Extraction		020	0.10		Publication		009	3.00		Timbering and Other Extraction		020	1.90	
Severance – Metal Mining		019	0.10		Hotels		044	3.00		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Hotel/Motel (Additional Tax) ^B		144	2.00		Publication		009	1.90	
Hotels		044	3.00		Residential Rental, Leasing, & Licensing for L	Use	045	3.00		Hotels		044	1.90	
Hotel/Motel (Additional Tax) ^B		144	2.00		Commercial Rental, Leasing, & Licensing for	· Use	213	3.00		Residential Rental, Leasing, & Licensing for U	Jse	045	1.00	
Residential Rental, Leasing, & Licensing for	r Use	045	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Restaurant and Bars		011	3.00		Rental Occupancy		040	1.90	
Rental Occupancy		040	3.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.90	
Rental, Leasing, & Licensing for Use of TPF	>	214	3.00		Retail Sales Food for Home Consumption		062	3.00		Restaurant and Bars		011	1.90	
Restaurant and Bars		011	3.00		MRRA Amount D		315	3.00		Retail Sales		017	1.90	
Retail Sales		017	3.00		Communications		005	3.00		Retail Sales Food for Home Consumption		062	1.90	
Retail Sales Food for Home Consumption		062	3.00		Transporting		006	3.00		MRRA Amount D		315	1.90	
MRRA Amount D		315	3.00		Utilities		004	3.00		Communications		005	1.90	
Communications		005	3.00		Use Tax Purchases		029	3.00		Transporting		006	1.90	
Transporting		006	3.00		Use Tax From Inventory		030	3.00		Utilities		004	1.90	
Utilities		004	3.00							Use Tax Purchases		029	1.90	
Use Tax Purchases		029	3.00							Use Tax From Inventory		030	1.90	
Use Tax From Inventory		030	3.00							•				

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective June 1, 2024

TABLE 2			MUNICIPALITIES All tax rates are expressed as percentages (%) unit							ss otherwi	se note	ed.	
	REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGI		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY
<u>JEROME</u>	JO			YAV	KEARNY KI	N.			PNL	KINGMAN KM			MOH
Advertising		018	3.50		Advertising		018	4.00		Advertising	018	2.50	
Amusements		012	3.50		Amusements		012	4.00		Amusements	012	2.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.00		Contracting – Prime	015	2.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	2.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	2.50	
Job Printing		010	3.50		Job Printing		010	4.00		Job Printing	010	2.50	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	4.00		Manufactured Buildings	027	2.50	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	4.00		Timbering and Other Extraction	020	2.50	
Severance – Metal Mining		019	0.10		Publication		009	4.00		Severance – Metal Mining	019	0.10	
Publication		009	3.50		Hotels		044	4.00		Publication	009	2.50	
Hotels		044	3.50		Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels	044	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Us	se	045	2.50		Hotel/Motel (Additional Tax) ^B	144	4.00	
Residential Rental, Leasing, & Licensing f	or Use	045	3.50		Commercial Rental, Leasing, & Licensing for Us	lse	213	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TF	PP	214	3.50		Restaurant and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Restaurant and Bars		011	4.50		Retail Sales		017	4.00		Restaurant and Bars	011	2.50	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars (Additional Tax) A	111	1.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	4.00		Retail Sales	017	2.50	
Communications		005	3.50		Communications		005	4.00		MRRA Amount ^D	315	2.50	
Transporting		006	3.50		Transporting		006	4.00		Communications	005	2.50	
Utilities		004	3.50		Utilities		004	4.00		Transporting	006	2.50	
					Use Tax Purchases		029	4.00		Utilities	004	2.50	
					Use Tax From Inventory		030	4.00		Use Tax Purchases	029	2.50	
										Use Tax From Inventory	030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	LH			MOH	LITCHFIELD PARK	LP			MAR	MAMMOTH	МН			PNL
Amusements		012	2.00		Advertising		018	2.80		Advertising		018	4.00	
Contracting – Prime		015	2.00		Amusements		012	2.80		Amusements		012	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Prime		015	4.80		Contracting – Prime		015	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Speculative Builders		016	4.80		Contracting – Speculative Builders		016	4.00	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.80		Contracting – Owner Builder		037	4.00	
Jet Fuel Sales (cents per gallon)		049	\$.03		Job Printing		010	2.80		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.80		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.80		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.80		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.80		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	1.00		Hotel/Motel (Additional Tax) ^B		144	4.00	
Rental, Leasing, & Licensing for Use of	TPP	214	2.00		Residential Rental, Leasing, & Licensing for		045	2.80		Residential Rental, Leasing, & Licensing for U		045	2.00	
Rental Occupancy		040	2.00		Commercial Rental, Leasing, & Licensing for		213	2.80		Commercial Rental, Leasing, & Licensing for U	Jse	213	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPF)	214	2.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars (Additional Tax) A		111	1.00		Restaurant and Bars		011	2.80		Restaurant and Bars		011	4.00	
Retail Sales		017	2.00		Retail Sales		017	2.80		Retail Sales		017	4.00	
MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption		062	2.80		Retail Sales Food for Home Consumption		062	4.00	
Communications		005	2.00		MRRA Amount D		315	2.80		MRRA Amount D		315	4.00	
Transporting		006	2.00		Communications		005	2.80		Communications		005	4.00	
Utilities		004	2.00		Transporting		006	2.80		Transporting		006	4.00	
Jet Fuel Use Tax (cents per gallon)		051	\$.03		Utilities		004	2.80		Utilities		004	4.00	
Use Tax Purchases		029	2.00		Use Tax Purchases		029	2.80		Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00		Use Tax From Inventory		030	2.80		Use Tax From Inventory		030	2.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

729

030

2.00

2.50

Use Tax Purchases

Use Tax From Inventory

Use Tax From Inventory

Use Tax Purchases (Single Item Over \$5000)

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

029

030

2.00

2.00

Wastewater Utility Services

Use Tax From Inventory

Jet Fuel Use Tax (cents per gallon)
Use Tax Purchases

Effective June 1, 2024

485

051

029

030

2.00

\$.03

2.00

2.00

TABLE 2				MUNICIPALITIES All tax rates are expressed as percentages (%) unless otherwise								vise no	ted.
	EGION / Y CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		TAX RATE	COUNTY
MARANA	MA			PMA/PNL	MARICOPA	MP			PNL	MESA ME			MAR
Amusements		012	2.50		Advertising		018	2.00		Advertising	018	2.00	
Contracting – Prime		015	4.00		Amusements		012	2.00		Amusements	012	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	3.50		Contracting – Prime	015	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	2.00	
Job Printing		010	2.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	2.00	
Manufactured Buildings		027	2.00		Job Printing		010	2.00		Job Printing	010	2.00	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)	049	\$.03	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Manufactured Buildings	027	2.00	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.00	
Hotels		044	2.50		Publication		009	2.00		Severance – Metal Mining	019	0.10	
Hotel/Motel (Additional Tax) ^B		144	6.00		Hotels		044	2.00		Publication	009	2.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	2.50		Hotel/Motel (Additional Tax) ^B		144	5.50		Hotels	044	2.00	
Rental Occupancy		040	2.50		Residential Rental, Leasing, & Licensing for	or Use	045	2.00		Hotel/Motel (Additional Tax) ^B	144	5.00	
Rental, Leasing, & Licensing for Use of TPF	P	214	2.50		Commercial Rental, Leasing, & Licensing t	for Use	213	2.00		Residential Rental, Leasing, & Licensing for Us	se 045	2.00	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TP	P	214	2.00		Commercial Rental, Leasing, & Licensing for U	se 213	2.00	
Retail Sales		017	2.50		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Retails Sales (Single Item Over \$5000)		717	2.00		Retail Sales		017	2.00		Restaurant and Bars	011	2.00	
MRRA Amount D		315	2.50		Retail Sales Food for Home Consumption		062	2.00		Retail Sales	017	2.00	
Communications		005	4.00		MRRA Amount D		315	2.00		MRRA Amount D	315	2.00	
Transporting		006	2.50		Communications		005	2.00		Communications	005	2.00	
Utilities		004	4.00		Transporting		006	2.00		Transporting	006	2.00	
Use Tax Purchases		029	2.50		Utilities		004	2.00		Utilities	004	2.00	
11. T. D C	١٠)									14.			

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNT
<u>MIAMI</u>	MM			GLA	NOGALES	NO			STC	ORO VALLEY	OR			PMA
Advertising		018	2.50		Advertising		018	2.00		Advertising		018	2.50	
Amusements		012	2.50		Amusements		012	2.00		Amusements		012	2.50	
Contracting – Prime		015	2.50		Contracting – Prime		015	2.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.50		Job Printing		010	2.00		Job Printing		010	2.50	
Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.50		Publication		009	2.00		Publication		009	2.50	
Hotels		044	2.50		Hotels		044	2.00		Hotels		044	2.50	
Residential Rental, Leasing, & Licensing for		045	2.50		Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) B		144	6.00	
Commercial Rental, Leasing, & Licensing fo	r Use	213	2.50		Residential Rental, Leasing, & Licensin	g for Use	045	2.00		Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of TPP)	214	2.50		Commercial Rental, Leasing, & Licensin	ng for Use	213	2.00		Rental, Leasing, & Licensing for Use of T	PP	214	2.50	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of	TPP	214	2.00		Restaurant and Bars		011	2.50	
Retail Sales		017	2.50		Restaurant and Bars		011	2.00		Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50		Retail Sales		017	2.00		MRRA Amount D		315	2.50	
MRRA Amount D		315	2.50		Retail Sales for Food for Home Consum	nption	062	2.00		Transporting		006	2.50	
Communications		005	2.50		MRRA Amount D		315	2.00		Utilities		004	4.00	
Transporting		006	2.50		Communications		005	2.00						
Use Tax Purchases		029	2.50		Transporting		006	2.00						
Use Tax From Inventory		030	2.50		Utilities		004	2.00						
					Public Utility Right of Way		133	2.00						
					Wastewater Utility Services		485	2.00						

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective June 1, 2024

TABLE 2					MUNICIPALITIES			All tax ra	ates are expressed as percentages (%) unle	ss otherw	vise no	ted.
	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY CO		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY
PAGE	PG			COC	PARADISE VALLEY PV			MAR	PARKER PK			LAP
Advertising		018	3.00		Advertising	018	2.50		Advertising	018	2.00	
Amusements		012	3.00		Amusements	012	2.50		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime	015	2.50		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.50		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.50		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing	010	2.50		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.50		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.50		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication	009	2.50		Publication	009	2.00	
Hotels		044	3.00		Hotels	044	2.50		Hotels	044	2.00	
Hotel/Motel (Additional Tax) B		144	4.263		Hotel/Motel (Additional Tax) B	144	3.40		Hotel/Motel (Additional Tax) B	144	4.00	
Residential Rental, Leasing, & Licensing for U	Use	045	3.00		Residential Rental, Leasing, & Licensing for Use	045	1.65		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing for		213	3.00		Commercial Rental, Leasing, & Licensing for Use		1.65		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Lease (Additional Tax) C	313	0.85		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy	040	1.65		Restaurant and Bars	011	4.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Retail Sales	017	2.00	
Retail Sales (Single Item Portion Over \$3,000	00)	387	2.00		Restaurant and Bars	011	2.50		Retail Sales (Single Item Portion Over \$2,500)	467	1.00	
Retail Sales Food for Home Consumption	,	062	3.00		Retail Sales	017	2.50		MRRA Amount D	315	2.00	
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	062	2.50		Communications	005	2.00	
Communications		005	3.00		MRRA Amount D	315	2.50		Transporting	006	2.00	
Transporting		006	3.00		Communications	005	2.50		Utilities	004	3.00	
Utilities		004	3.00		Transporting	005	2.50		Ounico	004	3.00	
Cunaco			3.00		Utilities	004	2.50					
Hea Tay Purchases												
	3 000)	029										
Use Tax Purchases Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory		389 030	2.00 3.00		Use Tax Purchases Use Tax From Inventory	029 030	2.50 2.50					
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME R	REGION /	389	2.00	COUNTY	Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME REGION CITY COITY	029 030 / BUSINESS	2.50	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA	REGION /	389 030 BUSINESS CODE	2.00 3.00 TAX RATE	COUNTY	Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME REGION CITY CO PAYSON PS	029 030 / BUSINESS E CODE	2.50 2.50 TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE PEORIA PE	BUSINESS CODE	TAX RATE	COUNTY MAR/YA
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising	REGION /	389 030 BUSINESS CODE	2.00 3.00 TAX RATE		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising REGION PS	029 030 / BUSINESS CODE	2.50 2.50 TAX RATE		CITY/TOWN NAME CITY CODE			
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements	REGION /	389 030 BUSINESS CODE 018 012	2.00 3.00 TAX RATE 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements REGION CITY COI PS	029 030 / BUSINESS CODE 018 012	2.50 2.50 TAX RATE 3.88 3.88		PEORIA PE	CODE	RATE	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime	REGION /	389 030 BUSINESS CODE 018 012 015	2.00 3.00 TAX RATE 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime	029 030 / BUSINESS E CODE 018 012 015	2.50 2.50 TAX RATE 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime	018 012 015	1.80 2.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders	REGION /	389 030 BUSINESS CODE 018 012 015 016	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders	029 030 / BUSINESS E CODE 018 012 015 016	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements	018 012	1.80 2.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	REGION /	389 030 BUSINESS CODE 018 012 015 016 037	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	029 030 / BUSINESS CODE 018 012 015 016 037	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime	018 012 015	1.80 2.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	REGION /	389 030 BUSINESS CODE 018 012 015 016 037 116	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	029 030 / BUSINESS CODE 018 012 015 016 037 010	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	1.80 2.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	REGION /	389 030 BUSINESS CODE 018 012 015 016 037 116 010	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	029 030 / BUSINESS CODE 018 012 015 016 037 010 027	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	1.80 2.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	REGION /	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 3.88 3.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	1.80 2.80 1.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	REGION /	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 3.88 0.10		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	018 012 015 016 037 010 027	1.80 2.80 1.80 1.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	REGION /	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019 009	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 3.88 0.10 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 010 027 020	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	REGION /	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 3.88 3.8		CITY CODE PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 027 020 019	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builders Contracting – Owner Builders Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	REGION /	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) REGION CITY CO	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 3.88 3.8		CITY CODE PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	018 012 015 016 037 010 027 020 019 009	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	REGION / SITY CODE PA	389 030 BUSINESS CODE 018 015 016 037 116 010 027 020 019 009 044 144	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 3.88 3.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 010 027 020 019 009 044	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental, Leasing, & Licensing for Use Tax From Inventory Residential Rental R	REGION / CITY CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) E Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 3.88 3.8		CITYTOWN NAME PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B CITY CODE PE Additional Tax)	018 012 015 016 037 010 027 020 019 009 044 144	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, Leasing for Commercial Rental, Leasing, Leasing for Commercial Rental, Le	REGION / CITY CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 0.10 3.88 5.00 3.88 5.00 3.88 5.00 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy	REGION / EITY CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 5.00 3.88 5.00 3.88 2.00 3.88 3.88		CITY CODE PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045 213	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	REGION / EITY CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 3.88 5.00 3.88 2.00 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	REGION / EITY CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 5.00 3.88 2.00 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	REGION / EITY CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 3.88 5.00 3.88 5.00 3.88 3.88 3.88 3.88		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use restaurant and Bars	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.180 1.80 1.	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Ucommercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	REGION / EITY CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 017 062	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 5.00 3.88 2.00 3.88 3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	REGION / EITY CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 3.88 5.00 3.88 5.00 3.88 3.88 3.88 3.88		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 3.80 1.80 2.80 1.80 2.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Ucommercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	REGION / EITY CODE PA	389 030 BUSINESS CODE 018 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 5.00 3.88 2.00 3.88 3.88 3.88 3.88 3.88 3.88		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for IC Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	REGION / EITY CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 5.00 3.88 2.00 3.88 3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use Rental Occupancy Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	REGION / EITY CODE PA	389 030 BUSINESS CODE 018 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	029 030 / BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 TAX RATE 3.88 3.88 3.88 3.88 3.88 3.88 5.00 3.88 2.00 3.88 3.88 3.88 3.88 3.88 3.88		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 1.80 1	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

and City Tay Pate Look-Up Tool

006 004 051

029

030

2.00

2.00

\$.015

2.00

2.00

Transporting

Use Tax Purchases

Use Tax From Inventory

Jet Fuel Use Tax (cents per gallon)

Utilities

TRANSACTION DRIVILEGE AND OTHER TAY DATE TARLES

Arizona State, County and Ci	ty <u>Tax</u>	Rate Loo	k-Up T	ool		TRANSACTION PRIVILE	EGE AN	ND OTH	HER :	TAX RA	TE TABLES Effe	ective Jun	e 1, 20	24
TABLE 2						MUNICIPALITIES				All tax ı	rates are expressed as percentages (%) unle	ss other	vise no	oted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNT	Υ	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGI			AX COUNTY
PHOENIX	PX			MAR		<u>PIMA</u>	PM			GRA	PINETOP-LAKESIDE PI			NAV
Advertising		018	0.50			Advertising		018	2.00		Advertising	018		.00
Amusements		012	2.30			Amusements		012	2.00		Amusements	012		.00
Contracting – Prime		015	2.30			Contracting – Prime		015	3.00		Contracting – Prime	015		.00
Contracting – Speculative Builders		016	2.30			Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016		.00
Contracting – Owner Builder		037	2.30			Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037		.00
Job Printing		010	2.30			Job Printing		010	2.00		Job Printing	010		.00
Jet Fuel Sales (cents per gallon)		049	\$.0073			Manufactured Buildings		027	2.00		Manufactured Buildings	027		.00
Manufactured Buildings		027	2.30			Timbering and Other Extraction		020	2.00		Timbering and Other Extraction	020		.00
Timbering and Other Extraction		020 019	2.30 0.10			Severance – Metal Mining Publication		019 009	0.10 2.00		Severance – Metal Mining Publication	019 009		.10 .00
Severance – Metal Mining Publication		009	2.30			Hotels		009	2.00		Hotels	008		.00
Hotels		009	2.30			Residential Rental, Leasing, & Licensing	for Lloo	044	2.00		Hotel/Motel (Additional Tax) ^B	144		.00
Hotel/Motel (Additional Tax) ^B		144	3.00			Commercial Rental, Leasing, & Licensing		213	2.00		Residential Rental, Leasing, & Licensing for Use			.00
Residential Rental, Leasing, & Licensin	a for I lsa	045	2.30			Rental, Leasing, & Licensing for Use of T		214	2.00		Commercial Rental, Leasing, & Licensing for Us			.00
Commercial Rental, Leasing, & Licensin		213	2.30			Restaurant and Bars	FF	011	2.00		Rental, Leasing, & Licensing for Use of TPP	214		.00
Commercial Lease (Additional Tax) ^c	ng ioi ose	313	0.10			Retail Sales		017	2.00		Restaurant and Bars	011		.00
Rental Occupancy		040	2.30			Retail Sales Food for Home Consumption	n	062	2.00		Restaurant and Bars (Additional Tax) A	111		.00
Rental, Leasing, & Licensing for Use of	TPP	214	2.30			MRRA Amount D		315	2.00		Retail Sales	017		.00
Short-Term Motor Vehicle Rental (Addition		114	2.00			Communications		005	2.00		Retail Sales (Single Item Portion Over \$5,000)	357		.50
Restaurant and Bars	iai rax)	011	2.30			Transporting		006	2.00		Retail Sales Food for Home Consumption	062		.00
Retail Sales		017	2.30			Utilities		004	2.00		MRRA Amount D	315		.00
Retail Sales (Single Item Portion over \$	13,886)	164	2.00								Communications	005		.00
MRRA Amount D	-,,	315	2.30								Transporting	006		.00
Communications		005	4.70								Utilities	004		.00
Transporting		006	2.30)										
Utilities		004	2.70)										
Wastewater Removal Services		485	2.70)										
Jet Fuel Use Tax (cents per gallon)		051	\$.0073											
Use Tax Purchases		029	2.30											
Use Tax Purch (Single Item Portion over	\$13,886)	168	2.00											
Use Tax From Inventory		030	2.30											
CITY/TOWN NAME	REGIC CITY CO			TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS E CODE	TAX RATE		CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT	PR		, J		AV	PRESCOTT VALLEY	PL	_ OODL	10411	YAV	QUARTZSITE QZ	OODL	IVIL	LAP
Advertising		01	18 2	2.00		Advertising		018	2.83		Amusements	012	2.50	
Amusements		01		2.00		Amusements		012	2.83		Contracting – Prime	015	3.50	
Contracting – Prime		01	15 2	2.00		Contracting – Prime		015	2.83		Contracting – Speculative Builders	016	3.50	
Contracting - Speculative Builders		01	16 2	2.00		Contracting – Speculative Builders		016	2.83	3	Contracting – Owner Builder	037	3.50	
Contracting – Owner Builder		03	37 2	2.00		Contracting – Owner Builder		037	2.83	3	Job Printing	010	2.50	
Feed at Wholesale		11	16 2	2.00		Job Printing		010	2.83	3	Manufactured Buildings	027	3.50	
Job Printing		01	10 2	2.00		Manufactured Buildings		027	2.83		Timbering and Other Extraction	020	2.50	
Jet Fuel Sales (cents per gallon)		04		.015		Timbering and Other Extraction		020	2.83		Severance – Metal Mining	019	0.10	
Manufactured Buildings		02		2.00		Severance – Metal Mining		019	0.10		Publication	009	2.50	
Timbering and Other Extraction		02		2.00		Publication		009	2.83		Hotels	044	5.50	
Severance – Metal Mining		01		0.10		Hotels		044	2.83		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Publication		00		2.00		Hotel/Motel (Additional Tax) B		144	2.83		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Hotels		04		2.00		Rental, Leasing, & Licensing for Use of	TPP	214	2.83		Restaurant and Bars	011	3.00	
Hotel/Motel (Additional Tax) B		14		3.00		Restaurant and Bars		011	2.83		Retail Sales	017	2.50	
Residential Rental, Leasing, & Licensi		04		2.00		Retail Sales		017	2.83		Retail Sales (Single Item Portion Over \$10,000)	367	1.00	
Commercial Rental, Leasing, & Licens				2.00		Retail Sales Food for Home Consumption	ion	062	2.83		MRRA Amount D	315	2.50	
Rental, Leasing, & Licensing for Use of	t TPP	21		2.00		MRRA Amount D		315	2.83		Communications	005	2.50	
Restaurant and Bars		01		2.00		Communications		005	2.83		Transporting	006	2.50	
Retail Sales		01		2.00		Transporting		006	2.83		Use Tax Purchases	029	2.50	
Retail Sales Food for Home Consump	tion	06		2.00		Utilities		004	2.83		Use Tax Purchases (Single item portion over \$10,000)	369	1.00	
MRRA Amount D		31		2.00		Wastewater Utility Services		485	2.83		Use Tax From Inventory	030	2.50	
Communications		00		2.00		Use Tax Purchases		029	2.83					
Transporting		00	162 (2 00		Lice Tay From Inventory		020	2 0 2)				

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

030

2.83

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective June 1, 2024

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unle	ss otherv	vise no	ted.
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK	QC		ľ	MAR/PNL	QUEEN CREEK SPECIAL DISTRICT	QD			MAR	<u>SAFFORD</u> SF			GRA
Advertising		018	2.25		Amusements		012	2.50		Advertising	018	2.50	
Amusements		012	2.25		Job Printing		010	2.50		Amusements	012	2.50	
Contracting – Prime		015	4.25		Publication		009	2.50		Contracting – Prime	015	2.50	
Contracting – Speculative Builders		016	4.25		Hotels		044	2.50		Contracting – Speculative Builders	016	2.50	
Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.50		Contracting – Owner Builder	037	2.50	
Job Printing		010	2.25		Retail Sales		017	2.50		Feed at Wholesale	116	2.50	
Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumption	n	062	2.50		Job Printing	010	2.50	
Timbering and Other Extraction		020	2.25		MRRA Amount D		315	2.50		Manufactured Buildings	027	2.50	
Severance – Metal Mining		019	0.10		Communications		005	2.50		Timbering and Other Extraction	020	2.50	
Publication		009	2.25		Transporting		006	2.50		Severance – Metal Mining	019	0.10	
Hotels		044	2.25		Utilities		004	2.50		Publication	009	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00							Hotels	044	2.50	
Residential Rental, Leasing, & Licensing for		045	2.25		Call 480-358-3000 to find out if these rate	s apply to	your busine:	ss activi	ities in	Hotel/Motel (Additional Tax) ^B	144	5.00	
Commercial Rental, Leasing, & Licensing fo		213	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Rental, Leasing, & Licensing for Use of TPF)	214	2.25							Rental Occupancy	040	2.50	
Restaurant and Bars		011	2.25							Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Retail Sales		017	2.25							Restaurant and Bars	011	2.50	
Retail Sales Food for Home Consumption		062	2.25							Retail Sales	017	2.50	
MRRA Amount ^D		315	2.25							Retail Sales (Single Item Over \$5,000)	717	1.00	
Communications		005	2.25							Retail Sales Food for Home Consumption	062	2.50	
Transporting		006	2.25							MRRA Amount D	315	2.50	
Utilities		004	2.25							Communications	005	2.50	
Use Tax Purchases		029	2.25							Transporting	006	2.50	
Use Tax From Inventory		030	2.25							Utilities	004	2.50	
										Use Tax Purchases	029	2.50	
										Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
										Use Tax From Inventory	030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		GION / CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME EGION / CIT CODE	Y BUSINESS CODE	TAX RATE	COUNTY
<u>SAHUARITA</u>	SA			PMA	SAN LUIS S	SU			YMA	<u>SCOTTSDALE</u> SC			MAR
Amusements		012	2.00		Advertising		018	4.00		Advertising	018	1.75	
Contracting – Prime		015	4.00		Amusements		012	4.00		Amusements	012	1.75	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00		Contracting – Prime	015	1.75	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	1.75	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	1.75	
Manufactured Buildings		027	2.00		Job Printing		010	4.00		Feed at Wholesale	116	1.75	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00		Job Printing	010	1.75	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)	049	\$.018	
Publication		009	2.00		Severance – Metal Mining		019	0.10		Manufactured Buildings	027	1.75	
Hotels		044	2.00		Publication		009	4.00		Timbering and Other Extraction	020	1.75	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels		044	4.00		Severance – Metal Mining	019	0.10	
Residential Rental, Leasing, & Licensi	ing for Use	045	2.00		Residential Rental, Leasing, & Licensing for	Use	045	4.00		Publication	009	1.75	
Commercial Rental, Leasing, & Licens	sing for Use	213	2.00		Commercial Rental, Leasing, & Licensing for	· Use	213	4.00		Hotels	044	1.75	
Rental, Leasing, & Licensing for Use of	of TPP	214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Hotel/Motel (Additional Tax) ^B	144	5.00	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00		Residential Rental, Leasing, & Licensing for Use	045	1.75	
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for Use	213	1.75	
MRRA Amount D		315	2.00		Retail Sales (Single Item Portion Over \$2,50)	0)	467	1.50		Rental, Leasing, & Licensing for Use of TPP	214	1.75	
Communications		005	2.00		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars	011	1.75	
Transporting		006	2.00		MRRA Amount D		315	4.00		Retail Sales	017	1.75	
Utilities		004	4.00		Communications		005	4.00		Retail Sales Food for Home Consumption	062	1.75	
Use Tax Purchases		029	2.00		Transporting		006	4.00		MRRA Amount D	315	1.75	
Use Tax from Inventory		030	2.00		Utilities		004	4.00		Communications	005	1.75	
					Use Tax Purchases		029	4.00		Transporting	006	1.75	
					Use Tax Purch (Single Item Portion over \$2,	500)	469	1.50		Utilities	004	1.75	
					Use Tax From Inventory		030	4.00		Wastewater Removal Services	485	1.75	
					•					Jet Fuel Use Tax (cents per gallon)	051	\$.018	
										Use Tax Purchases	029	1.55	
										Use Tax From Inventory	030	1.55	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Use Tax Purchases

Use Tax From Inventory

Effective June 1, 2024

029

030

1.95

1.95

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS TAX CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY COUNTY CITY/TOWN NAME CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **SEDONA** SE COC/YAV **SHOW LOW** SL NAV **SIERRA VISTA** SR СОН Amusements 012 3.50 Advertising 018 2.00 Advertising 018 1.95 Contracting - Prime 015 3.50 Amusements 012 2.00 Amusements 012 1.95 Contracting - Speculative Builders 016 3.50 Contracting - Prime 015 2.00 Contracting - Prime 015 1.95 Contracting - Owner Builder 037 3.50 Contracting – Speculative Builders 016 2.00 Contracting – Speculative Builders 016 1.95 Job Printing 3.50 Contracting - Owner Builder 037 2.00 Contracting - Owner Builder 037 1.95 010 Manufactured Buildings 027 3.50 Job Printing 010 2.00 Feed at Wholesale 116 1.95 Timbering and Other Extraction 020 3.50 Manufactured Buildings 027 2.00 Jet Fuel Sales (cents per gallon) 049 \$.02 Severance - Metal Mining 019 0.10 Timbering and Other Extraction 020 2.00 Job Printing 010 1.95 Manufactured Buildings Publication 009 3.50 Severance - Metal Mining 019 0.10 027 1.95 Publication Timbering and Other Extraction Hotels 044 3.50 009 2.00 020 1.95 Hotels Severance - Metal Mining Hotel/Motel (Additional Tax)B 144 3.50 044 2.00 019 0.10 Commercial Rental, Leasing, & Licensing for Use 213 3.50 Hotel/Motel (Additional Tax)B Publication 144 3.00 009 1.95 Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use 214 3.50 213 2.00 Extended Stay 244 5.50 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars 011 3.50 214 2.00 Residential Rental, Leasing, & Licensing for Use 045 1.00 Retail Sales Restaurant and Bars Commercial Rental, Leasing, & Licensing for Use 017 3.50 011 2.00 213 1.00 Retail Sales Rental, Leasing, & Licensing for Use of TPP MRRA Amount D 315 3.50 017 2.00 214 1.95 Retail Sales Food for Home Consumption Restaurant and Bars Communications 005 3.50 062 2.00 011 2.60 Transporting Retail Sales 006 3.50 MRRA Amount D 315 2.00 017 1.95 Utilities 004 3.50 Communications 005 2.00 Retail Sales Food for Home Consumption 062 1.95 Use Tax Purchases 029 3.00 Transporting 006 2.00 MRRA Amount D 315 1.95 Use Tax From Inventory 030 3.00 Utilities 004 2.00 Communications 005 2.00 Utilities 004 2.00 Jet Fuel Use Tax (cents per gallon) 051 \$.02

	EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS	TAX RATE	COUNTY
SNOWFLAKE	SN			NAV	SOMERTON :	so			YMA	SOUTH TUCSON ST				PMA
Advertising		018	3.00		Advertising		018	3.30		Advertising		018	5.50	
Amusements		012	3.00		Amusements		012	3.30		Amusements		012	5.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.30		Contracting – Prime		015	5.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	5.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	5.50	
Job Printing		010	3.00		Job Printing		010	3.30		Job Printing		010	5.50	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.30		Manufactured Buildings		027	5.50	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.30		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	3.30		Publication		009	5.50	
Hotels		044	3.00		Hotels		044	3.30		Hotels		044	3.50	
Hotel/Motel (Additional Tax) ^B		144	4.00		Residential Rental, Leasing, & Licensing for		045	3.30		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for U	Use	213	2.00		Commercial Rental, Leasing, & Licensing for		213	3.30		Residential Rental, Leasing, & Licensing for Us		045	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.30		Commercial Rental, Leasing, & Licensing for U	se	213	2.50	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.30		Commercial Lease (Additional Tax) ^C		313	4.00	
Retail Sales		017	3.00		Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TPP		214	6.50	
Retail Sales (Single Item Portion Over \$10,00	00)	367	2.00		Retail Sales Food for Home Consumption		062	3.30		Restaurant and Bars		011	5.50	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	3.30		Retail Sales		017	5.00	
MRRA Amount D		315	3.00		Communications		005	3.30		Retail Sales Food for Home Consumption		062	1.50	
Communications		005	3.00		Transporting		006	3.30		MRRA Amount D		315	5.00	
Transporting		006	3.00		Utilities		004	3.30		Communications		005	5.50	
Utilities		004	3.00		Use Tax Purchases		029	2.50		Transporting		006	5.50	
Use Tax Purchases		029	3.00		Use Tax From Inventory		030	2.50		Utilities		004	5.50	
Use Tax Purchases(Single Item Portion Over \$1	10,000)	369	2.00											
Use Tax From Inventory		030	3.00											

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

3.00

030

Effective June 1, 2024

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS TAX **CITY/TOWN NAME** COUNTY CITY/TOWN NAME COUNTY COUNTY CITY/TOWN NAME CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **SPRINGERVILLE** SV APA **ST JOHNS** SJ APA **STAR VALLEY** SY GLA Advertising 018 3.00 Advertising 018 3.00 Advertising 018 2.00 Amusements 012 3.00 Amusements 012 3.00 Amusements 012 2.00 Contracting - Prime 015 3.00 Contracting - Prime 015 3.00 Contracting - Prime 015 2.00 Contracting - Speculative Builders 016 3.00 Contracting - Speculative Builders 016 3.00 Contracting - Speculative Builders 016 2.00 Contracting - Owner Builder 3.00 Contracting - Owner Builder 037 3.00 Contracting - Owner Builder 037 2.00 037 Job Printing 010 3.00 Job Printing 010 3.00 Job Printing 010 2.00 Manufactured Buildings 027 3.00 Manufactured Buildings 027 3.00 Manufactured Buildings 027 2.00 Timbering and Other Extraction 020 3.00 Timbering and Other Extraction 020 3.00 Timbering and Other Extraction 020 2.00 Severance - Metal Mining 019 0.10 Severance - Metal Mining 019 0.10 Severance - Metal Mining 019 0.10 Publication Publication Publication 009 3.00 009 3.00 009 2.00 Hotels Hotels Hotels 044 3.00 044 3.00 044 2.00 Residential Rental, Leasing, & Licensing for Use Hotel/Motel (Additional Tax)B 2.00 Hotel/Motel (Additional Tax)B 3.00 045 2.00 144 144 Commercial Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use 045 3.00 Residential Rental, Leasing, & Licensing for Use 045 2.00 213 2.00 Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Rental Occupancy 040 3.00 213 2.00 214 2.00 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars 214 3.00 214 3.00 011 2.00 Restaurant and Bars Restaurant and Bars Retail Sales 011 3.00 011 3.00 017 2.00 Retail Sales Retail Sales Retail Sales Food for Home Consumption 017 3.00 017 3.00 062 2.00 Retail Sales (Single Item Portion Over \$1,000) Retail Sales Food for Home Consumption MRRA Amount D 397 2.00 062 3.00 315 2.00 Retail Sales Food for Home Consumption 062 3.00 MRRA Amount D 3.00 Communications 005 2.00 315 MRRA Amount C 315 3.00 Communications 005 3.00 Transporting 006 2.00 Communications 005 3.00 Transporting 006 3.00 Utilities 004 2.00 Transporting 006 3.00 Utilities 004 3.00 Utilities 004 3.00 Use Tax Purchases 029 3.00

Use Tax From Inventory

	EGION / Y CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		REGION /	BUSINESS	TAX RATE	COUNT
	SI	772		PNL	SURPRISE	SP	. ,,,,,,		MAR	TAYLOR	TL	772		NAV
Advertising		018	4.00		Advertising		018	2.20		Advertising		018	3.00	
Amusements		012	4.00		Amusements		012	2.20		Amusements		012	3.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.70		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	3	016	3.70		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.70		Contracting – Owner Builder		037	3.00	
Job Printing		010	4.00		Feed at Wholesale		116	2.20		Job Printing		010	3.00	
Manufactured Buildings		027	4.00		Job Printing		010	2.20		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	4.00		Manufactured Buildings		027	2.20		Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Severance – Metal Mining		019	0.10	
Publication		009	4.00		Severance - Metal Mining		019	0.10		Publication		009	3.00	
Hotels		044	4.00		Publication		009	2.20		Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels		044	2.20		Hotel/Motel (Additional Tax) ^B		144	3.00	
Residential Rental, Leasing, & Licensing for	Use	045	2.00		Hotel/Motel (Additional Tax) ^B		144	4.52		Residential Rental, Leasing, & Licensing for U	Use	045	2.00	
Commercial Rental, Leasing, & Licensing fo	or Use	213	2.00		Residential Rental, Leasing, & Lic	ensing for Use	045	2.20		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPP	•	214	4.00		Commercial Rental, Leasing, & Li	censing for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	4.00		Rental Occupancy	-	040	2.20		Restaurant and Bars		011	3.00	
Retail Sales		017	4.00		Rental, Leasing, & Licensing for U	se of TPP	214	2.20		Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over \$500))	407	1.00		Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount D		315	4.00		Retail Sales		017	2.20		MRRA Amount D		315	3.00	
Communications		005	4.00		MRRA Amount D		315	2.20		Communications		005	3.00	
Transporting		006	4.00		Communications		005	2.20		Transporting		006	3.00	
Utilities		004	4.00		Transporting		006	2.20		Utilities		004	3.00	
					Utilities		004	2.20		Use Tax Purchases		029	3.00	
					Use Tax Purchases		029	2.20		Use Tax From Inventory		030	3.00	
					Use Tax From Inventory		030	2.20						

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

(A) "Additional Tax" means in addition to Restaurant Tax.

(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective June 1, 2024

Review each City/Town for tax on Food for Home Consumption.

(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES All tax rates are expressed as percentages (%) unless otherwise noted.							2		
	REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS CODE	TAX RATE	COUNTY			USINESS CODE	TAX RATE	COUNTY
<u>TEMPE</u>	TE			MAR	THATCHER TO	;			GRA	<u>TOLLESON</u> T	N			MAR
Advertising		018	1.80		Amusements		012	2.50		Amusements		012	2.50	
Amusements		012	1.80		Contracting – Prime		015	3.50		Contracting – Prime		015	2.50	
Contracting – Prime		015	1.80		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	2.50	
Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	2.50	
Contracting – Owner Builder		037	1.80		Job Printing		010	2.50		Job Printing		010	2.50	
Job Printing		010	1.80		Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.50	
Manufactured Buildings		027	1.80		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.50	
Timbering and Other Extraction		020	1.80		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Publication		009	2.50	
Publication		009	1.80		Hotels		044	2.50		Hotels		044	2.50	
Hotels		044	1.80		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	5.00		Residential Rental, Leasing, & Licensing for Us	se	045	2.00		Residential Rental, Leasing, & Licensing for Us	se	045	2.50	
Residential Rental, Leasing, & Licensing for	or Use	045	1.80		Commercial Rental, Leasing, & Licensing for U	Jse	213	2.00		Commercial Rental, Leasing, & Licensing for U	se	213	2.50	
Commercial Rental, Leasing, & Licensing for		213	1.80		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Rental, Leasing, & Licensing for Use of TP	Р	214	1.80		Restaurant and Bars		011	2.50		Restaurant and Bars		011	2.50	
Restaurant and Bars		011	1.80		Retail Sales		017	2.50		Retail Sales		017	2.50	
Retail Sales		017	1.80		Retail Sales (Single Item Over \$5,000)		717	1.00		Retail Sales (Single Item Portion Over \$5,000)		357	2.00	
Retail Sales Food for Home Consumption		062	1.80		Retail Sales Food for Home Consumption		062	2.50		Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount D		315	1.80		MRRA Amount D		315	2.50		MRRA Amount ^D		315	2.50	
Communications		005	1.80		Communications		005	2.50		Communications		005	2.50	
Transporting		006	1.80		Transporting		006	2.50		Transporting		006	2.50	
Utilities		004	1.80		Utilities		004	2.50		Utilities		004	2.50	
Use Tax Purchases		029	1.80		Use Tax Purchases		029	2.50		Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	1.80		Use Tax From Inventory		030	2.50		Use Tax (Single Item Portion Over \$5,000)		359	2.00	
										Use tax From Inventory		030	2.50	

	REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS	TAX RATE	COUNTY
TOMBSTONE	TS			СОН	<u>TUCSON</u>	TU			PMA	TUSAYAN	TY			COC
Advertising		018	3.50		Amusements		012	2.60		Advertising		018	2.00	
Amusements		012	3.50		Contracting – Prime		015	2.60		Amusements		012	2.00	
Contracting – Prime		015	3.50		Contracting – Speculative Builders		016	2.60		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.5		Contracting – Owner Builder		037	2.60		Contracting – Speculative Builders		016	2.00	
			0		Job Printing		010	2.60		Contracting – Owner Builder		037	2.00	
Contracting – Owner Builder		037	3.50		Manufactured Buildings		027	2.60		Job Printing		010	2.00	
Job Printing		010	3.50		Timbering and Other Extraction		020	2.60		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.50		Publication		009	2.60		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Hotels		044	6.00		Publication		009	2.00	
Publication		009	3.50		Bed Surtax (Additional Tax) (Per nig	ht)	035	\$4.00 ea		Hotels		044	2.00	
Hotels		044	3.50		Commercial Rental, Leasing, & Licensi	ng for Use	213	2.60		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Rental, Leasing, & Licensing for Use	of TPP	214	2.60		Commercial Rental, Leasing, & Licensing for	or Use	213	2.00	
Residential Rental, Leasing, & Licensing for	Use	045	2.50		Restaurant and Bars		011	2.60		Rental, Leasing, & Licensing for Use of TPI	Р	214	2.00	
Commercial Rental, Leasing, & Licensing for		213	2.50		Retail Sales		017	2.60		Restaurant and Bars		011	4.00	
Rental, Leasing, & Licensing for Use of TPP)	214	3.50		MRRA Amount D		315	2.60		Retail Sales		017	2.00	
Restaurant and Bars		011	3.50		Communications		005	2.60		MRRA Amount D		315	2.00	
Retail Sales		017	3.50		Public Utility (Additional Communica	itions) ^F	105	4.50		Communications		005	2.00	
MRRA Amount D		315	3.50		Transporting		006	2.60		Transporting		006	2.00	
Communications		005	3.50		Utilities		004	2.60		Utilities		004	2.00	
Transporting		006	3.50		Public Utility (Additional Utility) ^G		104	4.50						
					Public Utility Right of Way		133	1.50						
					Use Tax Purchases		029	2.60						
					Use Tax From Inventory		030	2.60						
					(F) If you report under Communications (Bu Additional Public Utility tax rate that must b 105). (G) If you report under Utilities (Business or Public Utility tax rate that must be applied a	e applied and ro	eported (Busines) ty has an Add	ness Code litional						

(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.

(C) "Additional Tax" means in addition to Commercial Lease.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

006

004

2.20

2.20

Effective June 1, 2024

TABLE 2			MUNICIPALITIES All tax rates are expressed as percentages (%) unless								ess otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		
WELLTON	WT			YMA	WICKENBURG	WB			MAR/YAV	WILLCOX WC			СОН		
Advertising		018	3.50		Advertising		018	2.20		Advertising	018	3.00			
Amusements		012	3.50		Amusements		012	2.20		Amusements	012	3.00			
Contracting – Prime		015	3.50		Contracting – Prime		015	3.50		Contracting – Prime	015	3.00			
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	3.00			
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	3.00			
Job Printing		010	3.50		Feed at Wholesale		116	2.20		Job Printing	010	3.00			
Manufactured Buildings		027	3.50		Job Printing		010	2.20		Manufactured Buildings	027	3.00			
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.20		Timbering and Other Extraction	020	3.00			
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Severance – Metal Mining	019	0.10			
Publication		009	3.50		Severance – Metal Mining		019	0.10		Publication	009	3.00			
Hotels		044	3.50		Publication		009	2.20		Hotels	044	3.00			
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotels		044	2.20		Hotel/Motel (Additional Tax) B	144	4.00			
Residential Rental, Leasing, & Licensing for		045	2.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00			
Commercial Rental, Leasing, & Licensing	for Use	213	2.50		Residential Rental, Leasing, & Licensing for	Use	045	1.70		Rental, Leasing, & Licensing for Use of TPP	214	3.00			
Rental, Leasing, & Licensing for Use of TF	PP	214	3.50		Commercial Rental, Leasing, & Licensing for	r Use	213	1.70		Restaurant and Bars	011	3.00			
Restaurant and Bars		011	3.50		Rental Occupancy		040	1.70		Retail Sales	017	3.00			
Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP	•	214	2.20		Retail Sales (Single Item Over \$1,250)	417	2.00			
Retail Sales Food for Home Consumption		062	3.50		Restaurant and Bars		011	2.20		Retail Sales Food for Home Consumption	062	3.00			
MRRA Amount D		315	3.50		Retail Sales		017	2.20		MRRA Amount ^D	315	3.00			
Communications		005	3.50		Retail Sales (Single Item Over \$5,000)		717	1.69		Communications	005	3.00			
Transporting		006	3.50		Retail Sales Food for Home Consumption		062	2.20		Transporting	006	3.00			
Utilities		004	3.50		MRRA Amount D		315	2.20		Utilities	004	3.00			
					Communications		005	3.00							

Transporting

Utilities

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		SION / CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS	WL			COC		WM			GLA/PNL		/S			NAV
Advertising		018	3.50		Advertising		018	3.50		Advertising		018	3.00	
Amusements		012	3.50		Amusements		012	3.50		Amusements		012	3.00	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.50		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.00	
Job Printing		010	3.50		Job Printing		010	3.50		Jet Fuel Sales (cents per gallon)		049	\$.03	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.50		Job Printing		010	3.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	3.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00	
Publication		009	3.50		Publication		009	3.50		Severance – Metal Mining		019	0.10	
Hotels		044	5.50		Hotels		044	3.50		Publication		009	3.00	
Hotel/Motel (Additional Tax)		144	5.50		Residential Rental, Leasing, & Licensing for	Use	045	3.50		Hotels		044	3.00	
Residential Rental, Leasing, & Licensing fo	r Use	045	3.00		Commercial Rental, Leasing, & Licensing fo	or Use	213	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Rental, Leasing, & Licensing for Use of TPP	•	214	3.50		Commercial Rental, Leasing, & Licensing for	Use	213	3.00	
Rental, Leasing, & Licensing for Use of TPI	P	214	3.50		Restaurant and Bars		011	3.50		Rental Occupancy		040	3.00	
Restaurant and Bars		011	4.50		Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	3.50		Restaurant and Bars		011	3.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	3.50		Restaurant and Bars (Additional Tax) A		111	2.00	
Communications		005	3.50		Communications		005	3.50		Retail Sales		017	3.00	
Transporting		006	3.50		Transporting		006	3.50		Retail Sales Food for Home Consumption		062	3.00	
Utilities		004	3.50							MRRA Amount ^D		315	3.00	
										Communications		005	3.00	
										Transporting		006	3.00	
										Utilities		004	3.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective June 1, 2024

TABLE 2					MUNICIPALITIES				All tax rat	es are expressed	as percentag	es (%) unles	s otherwise	noted.
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY					
<u>YOUNGTOWN</u>	ΥT			MAR	YUMA	YM			YMA					
Advertising		018	3.00		Advertising		018	1.70						
Amusements		012	3.00		Amusements		012	1.70						
Contracting – Prime		015	3.00		Contracting – Prime		015	1.70						
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	1.70						
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	1.70						
Job Printing		010	3.00		Job Printing		010	1.70						
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.70						
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.70						
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10						
Publication		009	3.00		Publication		009	1.70						
Hotels		044	3.00		Hotels		044	1.70						
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax)		144	2.00						
Residential Rental, Leasing, & Licensing for	r Use	045	2.00		Residential Rental, Leasing, & Licensing for	or Use	045	1.70						
Commercial Rental, Leasing, & Licensing for	or Use	213	2.00		Commercial Rental, Leasing, & Licensing f	for Use	213	1.70						
Rental, Leasing, & Licensing for Use of TPF)	214	3.00		Rental, Leasing, & Licensing for Use of TP	P	214	1.70						
Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.70						
Retail Sales		017	3.00		Restaurant & Bars (Additional Tax)		111	2.00						
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	1.70						
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption		062	1.70						
Communications		005	3.00		MRRA Amount D		315	1.70						
Transporting		006	3.00		Communications		005	1.70						
Utilities		004	3.00		Transporting		006	1.70						
Use Tax Purchases		029	3.00		Utilities		004	1.70						
Use Tax From Inventory		030	3.00		Wastewater Utility Service		485	1.70						

NOTE: Retail Tax on portion of single item over \$35,000 is taxed at zero. NOTE: Hotel/Motel (Additional Tax) and Restaurant & Bars (Additional Tax) are not new taxes. They were collected by the City. As of 5/1/2015 they are collected by the Department of Revenue

*** When filing for prior periods, use the rate tables for that specific period. Go to https://azdor.gov/transaction-privilege-tax/tax-rate-table for archived rates. ***

Prepared by ADOR's City Services Team

TABLE 3	COUNTY CODES	
Apache		APA
Cochise		СОН
Coconino		COC
Gila		GLA
Graham		GRA
Greenlee		GRN
La Paz		LAP
Maricopa		MAR
Mohave		МОН
Municipal Water,	Statewide	SWD
Navajo		NAV
Rio Nuevo Distric	t, Pima	PAD
Pima		PMA
Pinal		PNL
Santa Cruz		STC
Sports & Tourism	Authority District - Maricopa	МСВ
Yavapai		YAV
Yuma		YMA

Arizona State, County and City

TABLE 4	INDIAN RESERVATION CODES	
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
Норі	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
Pascua-Yaqui	Maricopa	MAN
Pascua-Yaqui	Pima	PMN
	oaMaricopa	
San Carlos Apache	Gila	GLP
San Carlos Apache	Graham	GRP
San Carlos Apache	Pinal	PNP
San Juan Southern Paid	uteCoconino	COQ
Tohono O'Odham	Maricopa	MAT
Tohono O'Odham	Pima	PMT
Tohono O'Odham	Pinal	PNT
Tonto Apache	Gila	GLU
White Mountain Apache	e 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

Effective June 1, 2024

Prepared by ADOR's City Services Team

*** When filing for prior periods, use the rate tables for that specific period. Go to https://azdor.gov/transaction-privilege-tax/tax-rate-table for archived rates. ***

ARIZONA DEPARTMENT OF REVENUE

• Local: (602) 255-3381 • Statewide Toll-Free: (800) 352-4090

• Website: www.azdor.gov

• Tax Rate Look-Up Tool

Medical and Adult Use Marijuana Rate Tables

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. The following tables contain the rates applicable for Medical Marijuana and Adult Use Marijuana. Please note that Marijuana Retailers in Arizona must use these business codes to report their sales of marijuana. Sales of non-marijuana items should be reported using the business codes detailed in **Table 6**. These codes are detailed in the appropriate tables following.

*Adult Use Marijuana sales are also subject to the Marijuana Excise Tax rate of 16%. The Marijuana Excise Tax is reported on a separate Marijuana Excise Tax form.

Table 5: provides accounting credit rates on STATE REPORTED TRANSACTIONS ONLY (Arizona 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 6: 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 5 MARIJUANA 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)
	MEDICAL MARIJUANA	•					•	•					•	•		
203	203 Medical Marijuana Retail Sales 6.60% 6.90% 6.60% 6.60% 6.60% 6.60% 6.30% 5.60% 6.43% 6.10% 6.70% 6.60% 6.35% 6.712% 6.10% 0.0672%															
221	Medical Marijuana Restaurants & Bars	6.60%	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%
	ADULT USE MARIJUANA*															
420	Adult Use Marijuana Retail Sales	6.60%	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%
421	Adult Use Marijuana Restaurants & Bars	6.60%	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%
	In additi	ion to th	e transac	tion p	rivilege i	rates sh	own, Ad	ult Use	Marijua	na is s	ubject	to a 169	% excise	tax.		

	Table 6	RETAIL T	AX RATES	FOR S	ALES I	N MUNICIPALITIES
•	APACHE JUNCTION REGION / CITY CODE: AJ COUNTY CODE: MAR/PNL		BUSINESS	TAX RATE		AVONDALE REGION / CITY CODE: AV COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	erwise noted.				All tax rates are expressed as perc
	Medical Marijuana Retail Sales		203	2.40	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$2,0	00	653	1.40	_	Medical Marijuana Retail Sales-Sir
	Adult Use Marijuana Retail Sales		420	2.40	_	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$2	2,000	669	1.40		Adult Use Marijuana Retail Sales-
	Retail Sales (Accessories and Ancillary Products)		017	2.40		Retail Sales (Accessories and And
	Retail Sales (Accessories/Ancillary Products)-Single Item Por	tion Over \$2,000	297	1.40	-	Retail Sales (Accessories/Ancillary
	Use Tax Purchases		029	2.40	-	Use Tax Purchases
	Use Tax Purchases-Single Item Portion Over \$2,000		299	1.40	-	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	2.40	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	2.40	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Ad
	Adult Use Marijuana Restaurant		421	2.40	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)			-	-	Adult Use Marijuana Restaurant (A

AVONDALE REGION / CITY CODE: AV COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.50
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.50
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.50
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		

BENSON REGION / CITY CODE: BS COUNTY CODE: COH	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	3.50
Use Tax Purchases-Single Item Over \$5,000	729	1.00
Use Tax From Inventory	030	3.50
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	_	

BISBEE REGION / CITY CODE: BB COUNTY CODE: COH	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	-	
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	-	
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL	TAX RATES	FOR S	ALES	IN MUNICIPALITIES
	BUCKEYE REGION / CITY CODE: BE COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		BULLHEAD CITY REGION / CITY CODE: BH COUNTY CODE: MOH
	All tax rates are expressed as percentage (%) unless o	therwise noted.				All tax rates are expressed as perce
_	Medical Marijuana Retail Sales		203	3.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Over \$5,000		664	1.10		Medical Marijuana Retail Sales-Item
_	Adult Use Marijuana Retail Sales		420	3.00	•	Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Single Item Over \$5,0	00	680	1.10	•	Adult Use Marijuana Retail Sales-Ite
	Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancill
	Retail Sales (Accessories/Ancillary Products)-Single Iter	n Over \$5,000	717	1.10	-	Retail Sales (Accessories/Ancillary I
	Use Tax Purchases		029	3.00	-	Use Tax Purchases
	Use Tax Purchases-Single Item Over \$5,000		729	1.10	-	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	3.00	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)			-		Medical Marijuana Restaurant (Addi
	Adult Use Marijuana Restaurant		421	3.00		Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Ad

BULLHEAD CITY REGION / CITY CODE: BH COUNTY CODE: MOH	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)		

CAMP VERDE REGION / CITY CODE: CE COUNTY CODE: YAV	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.65
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.00
Adult Use Marijuana Retail Sales	420	3.65
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.00
Retail Sales (Accessories and Ancillary Products)	017	3.65
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.00
Use Tax Purchases	029	3.65
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	3.65
Medical Marijuana Restaurant	221	3.65
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.65
Adult Use Marijuana Restaurant (Additional Tax)		

CAREFREE REGION / CITY CODE: CA COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	-	-
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	-	

RETAIL TAX RATES FOR SALES IN MUNICIPALITIES Table 6 **CASA GRANDE** BUSINESS TAX REGION / CITY CODE: CG CODE RATE **COUNTY CODE: PNL** All tax rates are expressed as percentage (%) unless otherwise noted. 203 2.00 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$5,000 1.50 656 Adult Use Marijuana Retail Sales 420 2.00 Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000 672 1.50 Retail Sales (Accessories and Ancillary Products) 017 2.00 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000 357 1.50 Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant 221 1.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 1 80 Adult Use Marijuana Restaurant (Additional Tax)

CAVE CREEK REGION / CITY CODE: CK COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

CHANDLER REGION / CITY CODE: CH COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.50
Medical Marijuana Retail Sales-Item Over		-
Adult Use Marijuana Retail Sales	420	1.50
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	1.50
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	1.50
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	1.50
Adult Use Marijuana Restaurant (Additional Tax)		-

CHINO VALLEY REGION / CITY CODE: CV COUNTY CODE: YAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	_	
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)		

Table 6	RETAIL T	AX RATE	S FOR S	ALES	IN MUNICIPALITIES
CLARKDALE REGION / CITY CODE: CD COUNTY CODE: YAV		BUSINESS CODE	TAX RATE		CLIFTON REGION / CITY CODE: CF COUNTY CODE: GRN
All tax rates are expressed as percentage (%) unless other	erwise noted.				All tax rates are expressed as percer
Medical Marijuana Retail Sales		203	3.50		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Sing
Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over					Adult Use Marijuana Retail SalesS
Retail Sales (Accessories and Ancillary Products)		017	3.50		Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Item Over					Retail Sales (Accessories/Ancillary F
Use Tax Purchases					Use Tax Purchases
Use Tax Purchases-Item Over					Use Tax Purchases-Item Over
Use Tax From Inventory					Use Tax From Inventory
Medical Marijuana Restaurant		221	3.50		Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)					Medical Marijuana Restaurant (Addi
Adult Use Marijuana Restaurant		421	3.50		Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)					Adult Use Marijuana Restaurant (Ad

CLIFTON REGION / CITY CODE: CF COUNTY CODE: GRN	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$9,999	658	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail SalesSingle Item Portion Over \$9,999	674	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$9,999	377	2.00
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

All tax rates are expressed as percentage (%) unless otherwise noted. Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases Use Tax Purchases-Item Over	203 420 017	3.00 3.00 3.00
Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases	420	3.00
Adult Use Marijuana Retail Sales Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases		
Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases		
Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases	 017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases	017	3.00
Use Tax Purchases		
Use Tax Purchases-Item Over	029	3.00
		-
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)		

COOLIDGE REGION / CITY CODE: CL COUNTY CODE: PNL	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$10,000	665	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$10,000	681	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$10,000	917	1.50
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$10,000	929	1.50
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL TA	AX RATE	S FOR S	ALES	IN MUNICIPALITIES
	COTTONWOOD REGION / CITY CODE: CW COUNTY CODE: YAV		BUSINESS CODE	TAX RATE		DEWEY-HUMBOLDT REGION / CITY CODE: DH COUNTY CODE: YAV
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	3.50		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over			-		Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Item Over		-	-	•	Adult Use Marijuana Retail Sales-Ite
	Retail Sales (Accessories and Ancillary Products)		017	3.50	•	Retail Sales (Accessories and Ancil
	Retail Sales (Accessories/Ancillary Products)-Item Over					Retail Sales (Accessories/Ancillary
	Use Tax Purchases			-		Use Tax Purchases
	Use Tax Purchases-Item Over			-		Use Tax Purchases-Item Over
	Use Tax From Inventory			-		Use Tax From Inventory
	Medical Marijuana Restaurant		221	3.50		Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)			-	•	Medical Marijuana Restaurant (Addi
_	Adult Use Marijuana Restaurant		421	3.50		Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)				•	Adult Use Marijuana Restaurant (Ad

DEWEY-HUMBOLDT REGION / CITY CODE: DH COUNTY CODE: YAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)		

DOUGLAS REGION / CITY CODE: DL COUNTY CODE: COH	BUSINESS	TAX RATI
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.80
Medical Marijuana Retail Sales-Single Item Portion Over \$10,000	657	2.80
Adult Use Marijuana Retail Sales	420	3.80
Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000	673	2.80
Retail Sales (Accessories and Ancillary Products)	017	3.80
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000	367	2.80
Use Tax Purchases	029	3.80
Use Tax Purchases-Single Item Portion Over \$10,000	369	2.80
Use Tax From Inventory	030	3.80
Medical Marijuana Restaurant	221	3.80
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.80
Adult Use Marijuana Restaurant (Additional Tax)		_

DUNCAN REGION / CITY CODE: DC COUNTY CODE: GRN	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over		-
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL	TAX RATES	FOR	SALES	S IN MUNICIPALITIES
	EAGAR REGION / CITY CODE: EG COUNTY CODE: APA		BUSINESS CODE	TAX RATE		EL MIRAGE REGION / CITY CODE: EM COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percen
	Medical Marijuana Retail Sales		203	3.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Over \$1,000		651	2.00		Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	3.00	•	Adult Use Marijuana Retail Sales
•	Adult Use Marijuana Retail Sales-Single Item Over \$1,000		667	2.00	•	Adult Use Marijuana Retail Sales-Iten
•	Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Single Item Or	ver \$1,000	157	2.00	-	Retail Sales (Accessories/Ancillary Pr
٠	Use Tax Purchases		029	3.00	-	Use Tax Purchases
•	Use Tax Purchases-Single Item Over \$1,000		159	2.00	-	Use Tax Purchases-Item Over
•	Use Tax From Inventory		030	3.00	-	Use Tax From Inventory
•	Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
•	Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Additi
	Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
•	Adult Use Marijuana Restaurant (Additional Tax)			-	-	Adult Use Marijuana Restaurant (Add
					-	

EL MIRAGE REGION / CITY CODE: EM COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

ELOY REGION / CITY CODE: EL COUNTY CODE: PNL	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$6,000	655	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales- Single Item Portion Over \$6,000	671	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$6,000	337	1.50
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$6,000	339	1.50
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	5.00
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	5.00
Adult Use Marijuana Restaurant (Additional Tax)	-	

FLAGSTAFF REGION / CITY CODE: FS COUNTY CODE: COC	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.281
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	2.281
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.281
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	2.281
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.281
Medical Marijuana Restaurant	221	4.281
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.281
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	FLORENCE REGION / CITY CODE: FL COUNTY CODE: PNL		BUSINESS CODE	TAX RATE		FOUNTAIN HILLS REGION / CITY CODE: FH COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	2.00	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	2.00	-	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over		-	-	-	Adult Use Marijuana Retail Sales-Item
	Retail Sales (Accessories and Ancillary Products)		017	2.00	-	Retail Sales (Accessories/Ancillary Pr
	Retail Sales (Accessories/Ancillary Products)-Item Over		-		-	Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases		029	2.00	-	Use Tax Purchases
	Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	2.00	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	2.00	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	2.00	-	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)			-	-	Adult Use Marijuana Restaurant (Add
_					-	

FOUNTAIN HILLS REGION / CITY CODE: FH COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.90
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.90
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories/Ancillary Products)	017	2.90
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	2.90
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	2.90
Medical Marijuana Restaurant	221	2.90
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.90
Adult Use Marijuana Restaurant (Additional Tax)		

REGION / CITY CODE: FD COUNTY CODE: COC	BUSINESS	TA) RAT
all tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	4.00
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	_	

GILA BEND REGION / CITY CODE: GI COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	_	
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	_	
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL	TAX RATES	FOR	SALES	IN MUNICIPALITIES
·	GILBERT REGION / CITY CODE: GB COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		GLENDALE REGION / CITY CODE: GE COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	1.50	<u>-</u>	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over		-			Medical Marijuana Retail Sales-Single
	Adult Use Marijuana Retail Sales		420	1.50		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over		-		•	Adult Use Marijuana Retail Sales-Sino
	Retail Sales (Accessories and Ancillary Products)		017	1.50	-	Retail Sales (Accessories and Ancilla
•	Retail Sales (Accessories/Ancillary Products)-Item Over		-		-	Retail Sales (Accessories/Ancillary Pr
•	Use Tax Purchases		-		-	Use Tax Purchases
•	Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Single Item Over
•	Use Tax From Inventory		-		-	Use Tax From Inventory
•	Medical Marijuana Restaurant		221	1.50	-	Medical Marijuana Restaurant
•	Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Addition
	Adult Use Marijuana Restaurant		421	1.50	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)			-	-	Adult Use Marijuana Restaurant (Add

GLENDALE REGION / CITY CODE: GE COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.90
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	2.20
Adult Use Marijuana Retail Sales	420	2.90
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	2.20
Retail Sales (Accessories and Ancillary Products)	017	2.90
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	2.20
Use Tax Purchases	029	2.90
Use Tax Purchases-Single Item Over \$5,000	729	2.20
Use Tax From Inventory	030	2.90
Medical Marijuana Restaurant	221	3.90
Medical Marijuana Restaurant (Additional Tax)	_	
Adult Use Marijuana Restaurant	421	3.90
Adult Use Marijuana Restaurant (Additional Tax)	-	

GLOBE REGION / CITY CODE: GL COUNTY CODE: GLA	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.30
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	3.30
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	3.30
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	3.30
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	3.30
Medical Marijuana Restaurant	221	3.30
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.30
Adult Use Marijuana Restaurant (Additional Tax)		

GOODYEAR REGION / CITY CODE: GY COUNTY CODE: MAR	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.20
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.20
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.20
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5,000	729	1.20
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL 1	TAX RATES	FOR	SALES	IN MUNICIPALITIES
RE	JADALUPE GION / CITY CODE: GU UNTY CODE: MAR		BUSINESS CODE	TAX RATE		HAYDEN REGION / CITY CODE: HY COUNTY CODE: GLA
All	tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	4.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
-	Adult Use Marijuana Retail Sales		420	4.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over		-			Adult Use Marijuana Retail Sales-Item
	Retail Sales (Accessories and Ancillary Products)		017	4.00		Retail Sales (Accessories and Ancilla
-	Retail Sales (Accessories/Ancillary Products)-Item Over					Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases		029	4.00		Use Tax Purchases
	Use Tax Purchases-Item Over		-			Use Tax Purchases-Item Over
	Use Tax From Inventory		030	4.00		Use Tax From Inventory
	Medical Marijuana Restaurant		221	5.00		Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)					Medical Marijuana Restaurant (Addition
	Adult Use Marijuana Restaurant		421	5.00		Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)		-			Adult Use Marijuana Restaurant (Add

BUSINESS	TAX RATE
203	3.00
-	
420	3.00
017	3.00
-	
029	3.00
-	
030	3.00
221	3.00
-	
421	3.00
-	
	203 420 017 029 030 221

HOLBROOK REGION / CITY CODE: HB COUNTY CODE: NAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over		-
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

HUACHUCA CITY REGION / CITY CODE: HC COUNTY CODE: COH	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.90
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	1.90
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	1.90
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	1.90
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	1.90
Medical Marijuana Restaurant	221	1.90
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	1.90
Adult Use Marijuana Restaurant (Additional Tax)		

Table 6	RETAIL TAX RAT	TES FOR	SALES	IN MUNICIPALITIES
JEROME REGION / CITY CODE: JO COUNTY CODE: YAV	BUSINES	SS TAX RATE		KEARNY REGION / CITY CODE: KN COUNTY CODE: PNL
All tax rates are expressed as percentage (%) unless other	rwise noted.			All tax rates are expressed as percent
Medical Marijuana Retail Sales	203	3.50		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over				Medical Marijuana Retail Sales-Item (
Adult Use Marijuana Retail Sales	420	3.50	_	Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over		-		Adult Use Marijuana Retail Sales-Item
Retail Sales (Accessories and Ancillary Products)	017	3.50		Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Item Over	-			Retail Sales (Accessories/Ancillary Pr
Use Tax Purchases	-			Use Tax Purchases
Use Tax Purchases-Item Over	-			Use Tax Purchases-Item Over
Use Tax From Inventory	-			Use Tax From Inventory
Medical Marijuana Restaurant	221	4.50		Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)	-			Medical Marijuana Restaurant (Addition
Adult Use Marijuana Restaurant	421	4.50		Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				Adult Use Marijuana Restaurant (Add

BUSINESS CODE	TAX RATE
203	4.00
420	4.00
-	
017	4.00
-	
029	4.00
030	4.00
221	4.00
421	4.00
	203 420 017 029 030 221

All tax rates are expressed as percentage (%) unless otherwise noted. Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales 420 2.50 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases 029 2.50 Use Tax Purchases-Item Over Use Tax Purchases-Item Over Use Tax From Inventory 030 2.50 Medical Marijuana Restaurant 221 2.50 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant	KINGMAN REGION / CITY CODE: KM COUNTY CODE: MOH	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales 420 2.50 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 2.50 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases 029 2.50 Use Tax Purchases-Item Over Use Tax Purchases-Item Over Use Tax From Inventory 030 2.50 Medical Marijuana Restaurant 221 2.50 Medical Marijuana Restaurant (Additional Tax) 222 1.00 Adult Use Marijuana Restaurant 421 2.50	All tax rates are expressed as percentage (%) unless otherwise noted.		
Adult Use Marijuana Retail Sales 420 2.50 Adult Use Marijuana Retail Sales-Item Over	Medical Marijuana Retail Sales	203	2.50
Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 2.50 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases 029 2.50 Use Tax Purchases-Item Over Use Tax From Inventory 030 2.50 Medical Marijuana Restaurant 221 2.50 Medical Marijuana Restaurant (Additional Tax) 222 1.00 Adult Use Marijuana Restaurant 421 2.50	Medical Marijuana Retail Sales-Item Over		-
Retail Sales (Accessories and Ancillary Products) 017 2.50 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases 029 2.50 Use Tax Purchases-Item Over Use Tax From Inventory 030 2.50 Medical Marijuana Restaurant 221 2.50 Medical Marijuana Restaurant (Additional Tax) 222 1.00 Adult Use Marijuana Restaurant 421 2.50	Adult Use Marijuana Retail Sales	420	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases 029 2.50 Use Tax Purchases-Item Over Use Tax From Inventory 030 2.50 Medical Marijuana Restaurant 221 2.50 Medical Marijuana Restaurant (Additional Tax) 222 1.00 Adult Use Marijuana Restaurant 421 2.50	Adult Use Marijuana Retail Sales-Item Over		_
Use Tax Purchases 029 2.50 Use Tax Purchases-Item Over Use Tax From Inventory 030 2.50 Medical Marijuana Restaurant 221 2.50 Medical Marijuana Restaurant (Additional Tax) 222 1.00 Adult Use Marijuana Restaurant 421 2.50	Retail Sales (Accessories and Ancillary Products)	017	2.50
Use Tax Purchases-Item Over Use Tax From Inventory 030 2.50 Medical Marijuana Restaurant 221 2.50 Medical Marijuana Restaurant (Additional Tax) 222 1.00 Adult Use Marijuana Restaurant 421 2.50	Retail Sales (Accessories/Ancillary Products)-Item Over		_
Use Tax From Inventory 030 2.50 Medical Marijuana Restaurant 221 2.50 Medical Marijuana Restaurant (Additional Tax) 222 1.00 Adult Use Marijuana Restaurant 421 2.50	Use Tax Purchases	029	2.50
Medical Marijuana Restaurant2212.50Medical Marijuana Restaurant (Additional Tax)2221.00Adult Use Marijuana Restaurant4212.50	Use Tax Purchases-Item Over		-
Medical Marijuana Restaurant (Additional Tax) 222 1.00 Adult Use Marijuana Restaurant 421 2.50	Use Tax From Inventory	030	2.50
Adult Use Marijuana Restaurant 421 2.50	Medical Marijuana Restaurant	221	2.50
	Medical Marijuana Restaurant (Additional Tax)	222	1.00
	Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax) 422 1.00	Adult Use Marijuana Restaurant (Additional Tax)	422	1.00

LAKE HAVASU CITY REGION / CITY CODE: LH COUNTY CODE: MOH	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	222	1.00
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	422	1.00

REGION / CITY CODE: LP CODE RATE REGION / CITY CODE: MH						
REGION / CITY CODE: LP COUNTY CODE: MAR All tax rates are expressed as percentage (%) unless otherwise noted. Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases Use Tax Purchases-Item Over Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant Medical Marijuana Restaurant Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant Adult Use Marijuana Restaurant Adult Use Marijuana Restaurant Adult Use Marijuana Restaurant Medical Marijuana Restaurant Adult Use Marijuana Restaurant Medical Marijuana Restaurant Adult Use Marijuana Restaurant	Table 6	RETAIL	TAX RATES	FOR S	ALES	IN MUNICIPALITIES
Medical Marijuana Retail Sales2032.80Medical Marijuana Retail SalesMedical Marijuana Retail Sales-Item OverMedical Marijuana Retail Sales-ItemAdult Use Marijuana Retail Sales4202.80Adult Use Marijuana Retail SalesAdult Use Marijuana Retail Sales-Item OverAdult Use Marijuana Retail Sales-ItemRetail Sales (Accessories and Ancillary Products)0172.80Retail Sales (Accessories and Ancillary Products)Retail Sales (Accessories/Ancillary Products)-Item OverRetail Sales (Accessories/AncillaryUse Tax Purchases0292.80Use Tax PurchasesUse Tax Purchases-Item OverUse Tax Purchases-Item OverUse Tax From Inventory0302.80Use Tax From InventoryMedical Marijuana Restaurant2212.80Medical Marijuana Restaurant (Additional Tax)Medical Marijuana Restaurant4212.80Adult Use Marijuana Restaurant	LITCHFIELD PARK REGION / CITY CODE: LP COUNTY CODE: MAR			••••		REGION / CITY CODE: MH
Medical Marijuana Retail Sales-Item Over	All tax rates are expressed as percentage (%) unless oth	erwise noted.				All tax rates are expressed as perce
Adult Use Marijuana Retail Sales 420 2.80 Adult Use Marijuana Retail Sales Adult Use Marijuana Retail Sales-Item Over	Medical Marijuana Retail Sales		203	2.80	_	Medical Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales Islaes I	Medical Marijuana Retail Sales-Item Over				_	Medical Marijuana Retail Sales-Iter
Retail Sales (Accessories and Ancillary Products) 017 2.80 Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over Retail Sales (Accessories/Ancillary Products) Use Tax Purchases 029 2.80 Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory 030 2.80 Use Tax From Inventory Medical Marijuana Restaurant 221 2.80 Medical Marijuana Restaurant (Additional Tax) Medical Marijuana Restaurant 421 2.80 Adult Use Marijuana Restaurant	Adult Use Marijuana Retail Sales		420	2.80	_	Adult Use Marijuana Retail Sales
Retail Sales (Accessories/Ancillary Products)-Item Over Retail Sales (Accessories/Ancillary Use Tax Purchases 029 2.80 Use Tax Purchases Use Tax Purchases-Item Over Use Tax Purchases-Item Over Use Tax From Inventory 030 2.80 Use Tax From Inventory Medical Marijuana Restaurant 221 2.80 Medical Marijuana Restaurant Medical Marijuana Restaurant (Additional Tax) Medical Marijuana Restaurant (Addit Use Marijuana Restaurant 421 2.80 Adult Use Marijuana Restaurant	Adult Use Marijuana Retail Sales-Item Over				_	Adult Use Marijuana Retail Sales-It
Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 2.80 Adult Use Marijuana Restaurant	Retail Sales (Accessories and Ancillary Products)		017	2.80	_	Retail Sales (Accessories and Anci
Use Tax Purchases-Item Over Use Tax From Inventory 030 2.80 Use Tax From Inventory Medical Marijuana Restaurant Medical Marijuana Restaurant (Additional Tax) Medical Marijuana Restaurant 421 2.80 Adult Use Marijuana Restaurant Adult Use Marijuana Restaurant	Retail Sales (Accessories/Ancillary Products)-Item Over			-	_	Retail Sales (Accessories/Ancillary
Use Tax From Inventory Medical Marijuana Restaurant Medical Marijuana Restaurant (Additional Tax) Medical Marijuana Restaurant (Additional Tax)	Use Tax Purchases		029	2.80	_	Use Tax Purchases
Medical Marijuana Restaurant Medical Marijuana Restaurant (Additional Tax)	Use Tax Purchases-Item Over			-	_	Use Tax Purchases-Item Over
Medical Marijuana Restaurant (Additional Tax) Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 2.80 Adult Use Marijuana Restaurant	Use Tax From Inventory		030	2.80	_	Use Tax From Inventory
Adult Use Marijuana Restaurant 421 2.80 Adult Use Marijuana Restaurant	Medical Marijuana Restaurant		221	2.80	_	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				_	Medical Marijuana Restaurant (Add
Adult Use Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant (Ad	Adult Use Marijuana Restaurant		421	2.80	_	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)			-	_	Adult Use Marijuana Restaurant (A

MAMMOTH REGION / CITY CODE: MH COUNTY CODE: PNL	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)		

MARANA REGION / CITY CODE: MA COUNTY CODE: PMA/PNL	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5000	664	2.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5000	680	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products) Single Item Over \$5000)	717	2.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5000	729	2.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		-

MARICOPA REGION / CITY CODE: MP COUNTY CODE: PNL	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL T	AX RATES	FOR S	ALES	IN MUNICIPALITIES
	MESA REGION / CITY CODE: ME COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		MIAMI REGION / CITY CODE: MM COUNTY CODE: GLA
	All tax rates are expressed as percentage (%) unless oth	erwise noted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	2.00		Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	2.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over			-		Adult Use Marijuana Retail Sales-Ite
	Retail Sales (Accessories and Ancillary Products)		017	2.00		Retail Sales (Accessories and Ancil
•	Retail Sales (Accessories/Ancillary Products)-Item Over					Retail Sales (Accessories/Ancillary
	Use Tax Purchases		029	2.00		Use Tax Purchases
	Use Tax Purchases-Item Over					Use Tax Purchases-Item Over
	Use Tax From Inventory		030	2.00		Use Tax From Inventory
	Medical Marijuana Restaurant		221	2.00		Medical Marijuana Restaurant
•	Medical Marijuana Restaurant (Additional Tax)					Medical Marijuana Restaurant (Addi
•	Adult Use Marijuana Restaurant		421	2.00		Adult Use Marijuana Restaurant
•	Adult Use Marijuana Restaurant (Additional Tax)			_		Adult Use Marijuana Restaurant (Ad

MIAMI REGION / CITY CODE: MM COUNTY CODE: GLA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over	<u></u>	
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		

NOGALES REGION / CITY CODE: NO COUNTY CODE: STC	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		-
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)		_

ORO VALLEY REGION / CITY CODE: OR COUNTY CODE: PMA	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL T	AX RATES	FOR S	ALES	IN MUNICIPALITIES
	PAGE REGION / CITY CODE: PG COUNTY CODE: COC		BUSINESS CODE	TAX RATE		PARADISE VALLEY REGION / CITY CODE: PV COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	erwise noted.				All tax rates are expressed as perc
_	Medical Marijuana Retail Sales		203	3.00		Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Single Item Portion Over \$	3,000	659	2.00		Medical Marijuana Retail Sales-Ite
	Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Single Item Portion Over	\$3,000	675	2.00	•	Adult Use Marijuana Retail Sales-
-	Retail Sales (Accessories and Ancillary Products)		017	3.00	•	Retail Sales (Accessories and And
-	Retail Sales (Accessories/Ancillary Products)-Single Item F	Portion Over \$3,000	387	2.00		Retail Sales (Accessories/Ancillar
-	Use Tax Purchases		029	3.00		Use Tax Purchases
-	Use Tax Purchases-Single Item Portion Over \$3,000		389	2.00		Use Tax Purchases-Item Over
-	Use Tax From Inventory		030	3.00		Use Tax From Inventory
-	Medical Marijuana Restaurant		221	4.00		Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)					Medical Marijuana Restaurant (Ad
-	Adult Use Marijuana Restaurant		421	4.00	•	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)					Adult Use Marijuana Restaurant (A
-						

PARADISE VALLEY REGION / CITY CODE: PV COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		

PARKER REGION / CITY CODE: PK COUNTY CODE: LAP	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Single Item Portion Over \$2,500	663	1.00
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500	679	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500	467	1.00
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)		

PATAGONIA REGION / CITY CODE: PA COUNTY CODE: STC	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over		-
Use Tax Purchases		-
Use Tax Purchases-Item Over		-
Use Tax From Inventory		-
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	_	

	Table 6	RETAIL	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	PAYSON REGION / CITY CODE: PS COUNTY CODE: GLA		BUSINESS CODE	TAX RATE		PEORIA REGION / CITY CODE: PE COUNTY CODE: MAR/YAV
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	3.88	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
_	Adult Use Marijuana Retail Sales		420	3.88	-	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over		-	-	-	Adult Use Marijuana Retail Sales-Item
_	Retail Sales (Accessories and Ancillary Products)		017	3.88	-	Retail Sales (Accessories and Ancilla
_	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
-	Use Tax Purchases				-	Use Tax Purchases
_	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
_	Use Tax From Inventory				-	Use Tax From Inventory
_	Medical Marijuana Restaurant		221	3.88	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
=	Adult Use Marijuana Restaurant		421	3.88	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
_					_	

PEORIA REGION / CITY CODE: PE COUNTY CODE: MAR/YAV	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.80
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	1.80
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	1.80
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	1.80
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	1.80
Medical Marijuana Restaurant	221	2.80
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	2.80
Adult Use Marijuana Restaurant (Additional Tax)	-	

PHOENIX REGION / CITY CODE: PX COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.30
Medical Marijuana Retail Sales-Single Item Portion Over \$13,886	685	2.00
Adult Use Marijuana Retail Sales	420	2.30
Adult Use Marijuana Retail Sales-Single Item Portion Over \$13,886	684	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.30
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$13,886	164	2.00
Use Tax Purchases	029	2.30
Use Tax Purchases-Single Item Portion Over \$13,886	168	2.00
Use Tax From Inventory	030	2.30
Medical Marijuana Restaurant	221	2.30
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.30
Adult Use Marijuana Restaurant (Additional Tax)		

PIMA REGION / CITY CODE: PM COUNTY CODE: GRA	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)		

Table 6	RETAIL T	AX RATES	FOR S	SALES	IN MUNICIPALITIES
PINETOP-LAKESIDE REGION / CITY CODE: PP COUNTY CODE: NAV		BUSINESS	TAX RATE		PRESCOTT REGION / CITY CODE: PR COUNTY CODE: YAV
All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
Medical Marijuana Retail Sales		203	3.00	<u>-</u>	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single Item Portion Over \$5	5,000	656	1.50		Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item Portion Over	\$5,000	672	1.50		Adult Use Marijuana Retail Sales-Iten
Retail Sales (Accessories and Ancillary Products)		017	3.00	•	Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Single Item P	ortion Over \$5,000	357	1.50		Retail Sales (Accessories/Ancillary Pr
Use Tax Purchases		-			Use Tax Purchases
Use Tax Purchases-Item Over		-			Use Tax Purchases-Item Over
Use Tax From Inventory		-		-	Use Tax From Inventory
Medical Marijuana Restaurant		221	3.00		Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)		222	2.00		Medical Marijuana Restaurant (Additi
Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)		422	2.00	-	Adult Use Marijuana Restaurant (Add

PRESCOTT REGION / CITY CODE: PR	BUSINESS CODE	TAX RATE
COUNTY CODE: YAV All tax rates are expressed as percentage (%) unless otherwise noted.		
, , ,		0.00
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	<u></u>	
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)		

PRESCOTT VALLEY REGION / CITY CODE: PL COUNTY CODE: YAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.83
Medical Marijuana Retail Sales-Item Over		-
Adult Use Marijuana Retail Sales	420	2.83
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	2.83
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	2.83
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	2.83
Medical Marijuana Restaurant	221	2.83
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	2.83
Adult Use Marijuana Restaurant (Additional Tax)		

QUARTZSITE REGION / CITY CODE: QZ COUNTY CODE: LAP	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Portion Over \$10,000	657	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000	673	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000	367	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Portion Over \$10,000	369	1.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **QUEEN CREEK** BUSINESS TAX REGION / CITY CODE: QC RATE CODE COUNTY CODE: MAR/PNL All tax rates are expressed as percentage (%) unless otherwise noted. 203 2.25 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales 420 2.25 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 2.25 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases 029 2.25 Use Tax Purchases-Item Over Use Tax From Inventory 2.25 Medical Marijuana Restaurant 221 2.25 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 2 25 Adult Use Marijuana Restaurant (Additional Tax)

COUNTY CODE: MAR	CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		

SAFFORD REGION / CITY CODE: SF COUNTY CODE: GRA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5,000	729	1.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	-	

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

SAHUARITA REGION / CITY CODE: SA COUNTY CODE: PMA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		-
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over		-
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL T	AX RATES	FOR S	SALES	IN MUNICIPALITIES
	SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA		BUSINESS CODE	TAX RATE		SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless otherw	ise noted.				All tax rates are expressed as percen
_	Medical Marijuana Retail Sales		203	4.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$2,50	00	663	1.50		Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	4.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,	500	679	1.50	•	Adult Use Marijuana Retail Sales-Iter
	Retail Sales (Accessories and Ancillary Products)		017	4.00		Retail Sales (Accessories and Ancilla
_	Retail Sales (Accessories/Ancillary Products)-Single Item Port	ion Over \$2,500	467	1.50	-	Retail Sales (Accessories/Ancillary Pr
_	Use Tax Purchases		029	4.00	-	Use Tax Purchases
_	Use Tax Purchases-Single Item Portion Over \$2,500		469	1.50	-	Use Tax Purchases-Item Over
_	Use Tax From Inventory		030	4.00	-	Use Tax From Inventory
_	Medical Marijuana Restaurant		221	4.00	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Additi
_	Adult Use Marijuana Restaurant		421	4.00	-	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)				=	Adult Use Marijuana Restaurant (Add

SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.75
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	1.75
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	1.75
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	1.55
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	1.55
Medical Marijuana Restaurant	221	1.75
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	1.75
Adult Use Marijuana Restaurant (Additional Tax)		

SEDONA REGION / CITY CODE: SE COUNTY CODE: COC/YAV	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over		-
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over		-
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)		

SHOW LOW REGION / CITY CODE: SL COUNTY CODE: NAV	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over		-
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		-
Use Tax Purchases		-
Use Tax Purchases-Item Over		-
Use Tax From Inventory		-
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL	TAX RATES	FOR S	SALES	S IN MUNICIPALITIES
	SIERRA VISTA REGION / CITY CODE: SR COUNTY CODE: COH		BUSINESS	TAX RATE		SNOWFLAKE REGION / CITY CODE: SN COUNTY CODE: NAV
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	1.95	_,	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over				_	Medical Marijuana Retail Sales-Single
	Adult Use Marijuana Retail Sales		420	1.95	_	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over			-	-	Adult Use Marijuana Retail Sales-Sino
	Retail Sales (Accessories and Ancillary Products)		017	1.95	-	Retail Sales (Accessories and Ancillar
	Retail Sales (Accessories/Ancillary Products)-Item Over		-		-	Retail Sales(Accessories/Ancillary Pro
	Use Tax Purchases		029	1.95	-	Use Tax Purchases
	Use Tax Purchases-Item Over				-	Use Tax Purchases-Single Item Portion
	Use Tax From Inventory		030	1.95	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	2.60	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	2.60	-	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)		-		-	Adult Use Marijuana Restaurant (Add

SNOWFLAKE REGION / CITY CODE: SN COUNTY CODE: NAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$10,000	657	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000	673	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales(Accessories/Ancillary Products)-Single Item Portion Over \$10,000	367	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$10,000	369	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

SOMERTON REGION / CITY CODE: SO COUNTY CODE: YMA	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.30
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.30
Adult Use Marijuana Retail Sales-Item Over		-
Retail Sales (Accessories and Ancillary Products)	017	3.30
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	3.30
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.30
Adult Use Marijuana Restaurant (Additional Tax)	-	_

SOUTH TUCSON REGION / CITY CODE: ST COUNTY CODE: PMA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	5.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	5.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	5.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	-	
Use Tax Purchases-Item Over	-	
Use Tax From Inventory		
Medical Marijuana Restaurant	221	5.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	5.50
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL ⁻	TAX RATES	S FOR	SALES	S IN MUNICIPALITIES
	SPRINGERVILLE REGION / CITY CODE: SV COUNTY CODE: APA		BUSINESS CODE	TAX RATE		ST JOHNS REGION / CITY CODE: SJ COUNTY CODE: APA
	All tax rates are expressed as percentage (%) unless otherway	vise noted.				All tax rates are expressed as percen
_	Medical Marijuana Retail Sales		203	3.00	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$1,0	000	660	2.00		Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	3.00	-	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$1	,000	676	2.00	_'	Adult Use Marijuana Retail Sales-Iter
	Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Single Item Por	tion Over \$1,000	397	2.00	-	Retail Sales (Accessories/Ancillary P
=	Use Tax Purchases				-	Use Tax Purchases
=	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
=	Use Tax From Inventory				-	Use Tax From Inventory
=	Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Additi
_	Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)			-	-	Adult Use Marijuana Restaurant (Ado

ST JOHNS REGION / CITY CODE: SJ COUNTY CODE: APA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

COUNTY CODE: SY COUNTY CODE: GLA	BUSINESS	TAX RATE
all tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		-
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	-	
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	-	
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)		_

SUPERIOR REGION / CITY CODE: SI COUNTY CODE: PNL	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Single Item Portion Over \$500	661	1.00
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$500	677	1.00
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$500	407	1.00
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)		

Table 6	RETAIL TAX F	RATES FOR	SALES	IN MUNICIPALITIES
SURPRISE REGION / CITY CODE: SP COUNTY CODE: MAR		SINESS TAX ODE RATE		TAYLOR REGION / CITY CODE: TL COUNTY CODE: NAV
All tax rates are expressed as percentage (%) unless other	erwise noted.			All tax rates are expressed as percent
Medical Marijuana Retail Sales		203 2.20		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over				Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420 2.20		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over				Adult Use Marijuana Retail Sales-Iten
Retail Sales (Accessories and Ancillary Products)		017 2.20		Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Item Over				Retail Sales (Accessories/Ancillary Pr
Use Tax Purchases		029 2.20		Use Tax Purchases
Use Tax Purchases-Item Over				Use Tax Purchases-Item Over
Use Tax From Inventory		030 2.20		Use Tax From Inventory
Medical Marijuana Restaurant		221 3.20		Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)				Medical Marijuana Restaurant (Additi
Adult Use Marijuana Restaurant	,	421 3.20	_	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)			_	Adult Use Marijuana Restaurant (Add

TAYLOR REGION / CITY CODE: TL COUNTY CODE: NAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	<u>-</u>	
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

TEMPE REGION / CITY CODE: TE COUNTY CODE: MAR	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.80
Medical Marijuana Retail Sales-Item Over	-	-
Adult Use Marijuana Retail Sales	420	1.80
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	1.80
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	1.80
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	1.80
Medical Marijuana Restaurant	221	1.80
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	1.80
Adult Use Marijuana Restaurant (Additional Tax)		_

THATCHER REGION / CITY CODE: TC COUNTY CODE: GRA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over		-
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL	TAX RATE	S FOR S	SALES	S IN MUNICIPALITIES
	TOLLESON REGION / CITY CODE: TN COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		TOMBSTONE REGION / CITY CODE: TS COUNTY CODE: COH
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	2.50		Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Single Item Portion Over \$5,0	000	656	2.00		Medical Marijuana Retail Sales-Item (
_	Adult Use Marijuana Retail Sales		420	2.50		Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Single Item Portion Over \$5	5,000	672	2.00	•	Adult Use Marijuana Retail Sales-Iten
-	Retail Sales (Accessories and Ancillary Products)		017	2.50	-	Retail Sales (Accessories and Ancilla
-	Retail Sales (Accessories/Ancillary Products)-Single Item Pol	rtion Over \$5,000	0 357	2.00		Retail Sales (Accessories/Ancillary Pr
-	Use Tax Purchases		029	2.50		Use Tax Purchases
-	Use Tax Purchases-Single Item Portion Over \$5,000		359	2.00		Use Tax Purchases-Item Over
-	Use Tax From Inventory		030	2.50		Use Tax From Inventory
-	Medical Marijuana Restaurant		221	2.50		Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)		-			Medical Marijuana Restaurant (Addition
-	Adult Use Marijuana Restaurant		421	2.50	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)		-		-	Adult Use Marijuana Restaurant (Add

All tax rates are expressed as percentage (%) unless otherwise noted. Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over
Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales 420 3.50 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 3.50
Adult Use Marijuana Retail Sales 420 3.50 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 3.50
Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 3.50
Retail Sales (Accessories and Ancillary Products) 017 3.50
, , , , , , , , , , , , , , , , , , , ,
Retail Sales (Accessories/Ancillary Products)-Item Over
Total Sales (Necessaria, New York, N
Use Tax Purchases
Use Tax Purchases-Item Over
Use Tax From Inventory
Medical Marijuana Restaurant 221 3.50
Medical Marijuana Restaurant (Additional Tax)
Adult Use Marijuana Restaurant 421 3.50
Adult Use Marijuana Restaurant (Additional Tax)

TUCSON REGION / CITY CODE: TU COUNTY CODE: PMA/PAD	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.60
Medical Marijuana Retail Sales-Item Over		-
Adult Use Marijuana Retail Sales	420	2.60
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.60
Retail Sales (Accessories/Ancillary Products)-Item Over		-
Use Tax Purchases	029	2.60
Use Tax Purchases-Item Over		-
Use Tax From Inventory	030	2.60
Medical Marijuana Restaurant	221	2.60
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	2.60
Adult Use Marijuana Restaurant (Additional Tax)		_

TUSAYAN REGION / CITY CODE: TY COUNTY CODE: COC	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL T	AX RATES	FOR	SALES	IN MUNICIPALITIES
	WELLTON REGION / CITY CODE: WT COUNTY CODE: YMA		BUSINESS CODE	TAX RATE		WICKENBURG REGION / CITY CODE: WB COUNTY CODE: MAR/YAV
	All tax rates are expressed as percentage (%) unless othe	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	3.50	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over				_	Medical Marijuana Retail Sales-Single
	Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Item Over		-	-	-	Adult Use Marijuana Retail Sales-Sin
	Retail Sales (Accessories and Ancillary Products)		017	3.50	-	Retail Sales (Accessories and Ancilla
_	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
-	Use Tax Purchases				-	Use Tax Purchases
-	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
-	Use Tax From Inventory				-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	3.50	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Additi
_	Adult Use Marijuana Restaurant		421	3.50	-	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

WICKENBURG REGION / CITY CODE: WB COUNTY CODE: MAR/YAV	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.20
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.69
Adult Use Marijuana Retail Sales	420	2.20
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.69
Retail Sales (Accessories and Ancillary Products)	017	2.20
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.69
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	2.20
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.20
Adult Use Marijuana Restaurant (Additional Tax)		

WILLCOX REGION / CITY CODE: WC COUNTY CODE: COH	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$1,250	662	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$1,250	678	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$1,250	417	2.00
Use Tax Purchases	-	
Use Tax Purchases-Item Over	-	
Use Tax From Inventory		
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	-	

WILLIAMS REGION / CITY CODE: WL COUNTY CODE: COC	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	4.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.50
Adult Use Marijuana Restaurant (Additional Tax)		

Table 6	RETAIL	TAX RATES	FOR S	ALES	IN MUNICIPALITIES
WINKELMAN REGION / CITY CODE: WM COUNTY CODE: GLA/PNL		BUSINESS CODE	TAX RATE		WINSLOW REGION / CITY CODE: WS COUNTY CODE: NAV
All tax rates are expressed as percentage (%) unless oth	erwise noted.				All tax rates are expressed as perce
Medical Marijuana Retail Sales		203	3.50	_	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	3.50	-	Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over		-	-	-	Adult Use Marijuana Retail Sales-Ite
Retail Sales (Accessories and Ancillary Products)		017	3.50	-	Retail Sales (Accessories and Ancil
Retail Sales (Accessories/Ancillary Products)-Item Over		-		-	Retail Sales (Accessories/Ancillary
Use Tax Purchases				-	Use Tax Purchases
Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
Use Tax From Inventory				-	Use Tax From Inventory
Medical Marijuana Restaurant		221	3.50	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Add
Adult Use Marijuana Restaurant		421	3.50	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)		-	-	-	Adult Use Marijuana Restaurant (Ad
				-	

WINSLOW REGION / CITY CODE: WS COUNTY CODE: NAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00
·		

<u>/OUNGTOWN</u> REGION / CITY CODE: YT COUNTY CODE: MAR	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over		-
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over		-
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	-	

YUMA REGION / CITY CODE: YM COUNTY CODE: YMA	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.70
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	1.70
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	1.70
Retail Sales Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	1.70
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	1.70
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00