Transaction Privilege and Other Tax Rate Tables

RATE CHANGES EFFECTIVE FEBRUARY 1, 2023

None

MEDICAL AND ADULT USE MARIJUANA TPT RATES and CODES ARE LOCATED ON PAGES 20 - 43

None

(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

Arizona State, County and City

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

7.1.120	TABLE 1					0 11 107		RATES FO				NTIES	, 10220			ective rebiua	
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	3.437%	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	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications k	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008	Pipeline	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.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	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
414	Peer-to-Peer Car Sharing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting-Prime	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount 1	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	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	6.05%	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	6.05%	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	6.10%	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	3.355¢	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	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.)
- c) 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.
- I) 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.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2					MUNICIPALITIES				All tax rat	tes are expressed as percentages (%) unle	ss otherw	vise not	ted.
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		TAX RATE	COUNTY
APACHE JUNCTION	AJ			MAR/PNL	AVONDALE	AV			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		Manufactured Buildings	027	3.50	
Timbering and Other Extraction		020	2.40		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	3.50	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Severance – Metal Mining	019	0.10	
Publication		009	2.40		Hotels		044	2.50		Publication	009	3.50	
Hotels		044	2.40		Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels	044	3.50	
Hotel/Motel (Additional Tax) ^B		144	2.40		Residential Rental, Leasing and Licensin	g for Use	045	2.50		Hotel/Motel (Additional Tax) ^B	144	2.00	
Residential Rental, Leasing and Licensin	ng for Use	045	2.20		Commercial Rental, Leasing, & Licensing	g for Use	213	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.50	
Commercial Rental, Leasing, & Licensing	g for Use	213	2.20		Rental, Leasing, & Licensing for Use of T	TPP	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	214	2.50	
Rental, Leasing, & Licensing for Use of 1	ГРР	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 Food for Home Consumption	n	062	2.50		Retail Sales (Single Item Over \$5,000)	717	1.00	
Retail Sales (Single Item Portion Over \$2	2,000)	297	1.40		MRRA Amount D		315	2.50		Retail Sales Food for Home Consumption	062	3.50	
Retail Sales Food for Home Consumptio	n	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		006	2.40		Use Tax Purchases		029	1.50		Utilities	004	3.50	
Utilities		004	3.40		Use Tax From Inventory		030	1.50		Jet Fuel Use Tax (cents per gallon)	051	\$.035	
Use Tax Purchases		029	2.40		,					Use Tax Purchases	029	3.50	
Use Tax (Single Item Portion Over \$2,00	00)	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 CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION /		TAX RATE	COUNTY	CITY/TOWN NAME REGION/	BUSINESS	TAX RATE	COUNTY
BISBEE	BB	7722		СОН	BUCKEYE	BE	772		MAR	BULLHEAD CITY BH	772		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 Use	045	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Commercial Rental, Leasing, & Licensing	g 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 1	ГРР	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 T	PP	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 Consumptio	n	062	3.50		Retail Sales		017	3.00		Communications	005	2.00	
MRRA Amount D		315	3.50		Retail Sales (Single Item Over \$1,999.99)	307	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		•			

(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.

004

029

030

3.65

3.65

3.65

Utilities

Use Tax Purchases

Use Tax From Inventory

Utilities

Use Tax Purchases

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

004

029

030

3.00

3.00

3.00

Transporting

Utilities

Effective February 1, 2023

006

004

1.80

2.00

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 YAV **CAMP VERDE** CE **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 Severance - Metal Mining Severance - Metal Mining 019 0.10 019 0.10 019 0.10 Publication Publication Publication 009 3.65 009 3.00 009 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 Use 045 3.00 Residential Rental, Leasing, & Licensing for Use 045 1.80 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 213 2.00 213 3.00 213 1.80 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP 214 3.65 214 3.00 214 1.80 Restaurant and Bars Restaurant and Bars Restaurant and Bars 011 3.65 011 3.00 011 1.80 Retail Sales Retail Sales Retail Sales 017 3.65 017 3.00 017 2.00 Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption Retail Sales (Single Item Portion Over \$5,000) 357 1.00 062 2.00 357 1.50 Retail Sales Food for Home Consumption MRRA Amount 315 3.65 MRRA Amount [315 3.00 062 2.00 Communications 005 3.65 Communications 005 3.00 MRRA Amount C 315 2.00 Transporting 006 3.65 Transporting 006 3.00 Communications 005 2.00

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		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	r Use	045	3.00		Residential Rental, Leasing, & Licensing for I	Jse	045	1.50		Residential Rental, Leasing, & Licensing for	Use	045	3.00	
Commercial Rental, Leasing, & Licensing fo	or Use	213	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.50		Commercial Rental, Leasing, & Licensing fo	r 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 TPP)	214	3.00		Restaurant and Bars		011	1.80		Rental, Leasing, & Licensing for Use of TPP		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.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective February 1, 2023

029

030

2.00

2.00

TABLE 2						MUNICIPALITIES				All tax rat	tes are expressed as percentages (%) ເ		otherwise		
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY	Y/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CLARKDALE	CD			YAV		<u>FTON</u>	CF			GRN	COLORADO CITY	CC			MOH
Advertising		018	3.50			ertising		018	3.00		Advertising		018	3.00	
Amusements		012	3.50			usements		012	3.00		Amusements		012	7.00	
Contracting – Prime		015	4.50			tracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.50		Conf	tracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.50		Conf	tracting – 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		Man	nufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Timb	bering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Seve	erance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publ	lication		009	3.00		Publication		009	2.00	
Hotels		044	3.50		Hote	els		044	3.00		Hotels		044	7.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Resi	idential Rental, Leasing, & Licensii	ng for Use	045	3.00		Hotel/Motel (Additional Tax) ^B		144	7.00	
Residential Rental, Leasing, & Licensii	ng for Use	045	3.00		Com	nmercial Rental, Leasing, & Licens	ing for Use	213	3.00		Residential Rental, Leasing, & Licensing for I	Use	045	2.00	
Commercial Rental, Leasing, & Licens	ing for Use	213	3.00		Ren	ital, Leasing, & Licensing for Use o	f TPP	214	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use o	f TPP	214	3.50		Rest	taurant and Bars		011	3.00		Rental Occupancy		040	2.00	
Restaurant and Bars		011	3.50		Reta	ail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales		017	3.50		Reta	ail Sales (Single Item Portion Over	\$9,999)	377	2.00		Restaurant and Bars		011	3.50	
Retail Sales Food for Home Consumpt	tion	062	3.00		Reta	ail Sales Food for Home Consumpt	ion	062	3.00		Retail Sales		017	3.00	
MRRA Amount D		315	3.50		MRF	RA Amount D		315	3.00		MRRA Amount D		315	3.00	
Communications		005	3.50		Com	nmunications		005	3.00		Communications		005	7.00	
Transporting		006	3.50		Tran	nsporting		006	3.00		Transporting		006	2.00	
Utilities		004	3.50		Utilit	ties		004	3.00		Utilities		004	2.00	

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, & Licensin	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 o	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 Consumpt	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	

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, & Licensing	for Use	045	3.00		Residential Rental, Leasing, & Licensing f	or Use	045	2.00	
Commercial Rental, Leasing, & Licensin	g for Use	213	3.50		Commercial Rental, Leasing, & Licensing	for Use	213	2.00	
Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of TI	PP	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 Consumption	n	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	

Use Tax Purchases

Use Tax From Inventory

(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

TABLE 2				MUNICIPALITIES			All tax rate	es are expressed as percentages (%) unles	s otherw	se note	ea.
CITY/TOWN NAME REGION/CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX Rate	COUNTY	CITY C			TE COUN
DOUGLAS DL	0.40		СОН	<u>DUNCAN</u> DC	0.40		GRN	<u>EAGAR</u> EG			APA
Advertising	018	3.80		Advertising	018	2.00		Amusements	012		
Amusements	012	3.80		Amusements	012	2.00		Contracting – Prime	015		
Contracting – Prime	015	3.80		Contracting – Prime	015	2.00		Contracting – Speculative Builders	016		
Contracting – Speculative Builders	016	3.80		Contracting – Speculative Builders	016	2.00		Contracting – Owner Builder	037		
Contracting – Owner Builder	037	3.80		Contracting – Owner Builder	037	2.00		Job Printing	010		
Feed at Wholesale	116	3.80		Job Printing	010	2.00		Manufactured Buildings	027		
Job Printing	010	3.80		Manufactured Buildings	027	2.00		Timbering and Other Extraction	020		
Manufactured Buildings	027	3.80		Timbering and Other Extraction	020	2.00		Severance – Metal Mining	019		
Timbering and Other Extraction	020	3.80		Severance – Metal Mining	019	0.10		Publication	009		
Severance – Metal Mining	019	0.10		Publication	009	2.00		Hotels	044		
Publication	009	3.80		Hotels	044	2.00		Hotel/Motel (Additional Tax) ^B	144		
Hotels	044	3.80		Hotel/Motel (Additional Tax) ^B	144	3.00		Residential Rental, Leasing, & Licensing for Use			
Hotel/Motel (Additional Tax) ^B	144	4.00		Residential Rental, Leasing, & Licensing for Use	045	2.00		Commercial Rental, Leasing, & Licensing for Us			
Residential Rental, Leasing and Licensing for Use	045	2.80		Commercial Rental, Leasing, & Licensing for Use	213	2.00		Rental Occupancy	040		
Commercial Rental, Leasing, & Licensing for Use	213	2.80		Rental, Leasing, & Licensing for Use of TPP	214	2.00		Rental, Leasing, & Licensing for Use of TPP	214		
Rental Occupancy	040	2.80		Restaurant and Bars	011	2.00		Restaurant and Bars	011		
Rental, Leasing, & Licensing for Use of TPP	214	3.80		Retail Sales	017	2.00		Retail Sales	017		
Restaurant and Bars	011	3.80		Retail Sales Food for Home Consumption	062	2.00		Retail Sales (Single Item Over \$1,000)	157		
Retail Sales	017	3.80		MRRA Amount D	315	2.00		Retail Sales Food for Home Consumption	062		
Retail Sales (Single Item Portion Over \$10,000)	367	2.80		Communications	005	2.00		MRRA Amount ^D	315		
Retail Sales Food for Home Consumption	062	3.80		Transporting	006	2.00		Communications	005		
MRRA Amount D	315	3.80		Utilities	004	2.00		Transporting	006		
Communications	005	3.80						Utilities	004		
Transporting	006	3.80						Use Tax Purchases	029		
Utilities	004	3.80						Use Tax Purchases (Single Item Over \$1,000)	159		
Use Tax Purchases	029	3.80						Use Tax From Inventory	030	3.0	00
Use Tax Purchases (Single Item Portion Over \$10,000	,	2.80									
Use Tax From Inventory	030	3.80									
	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CITY/TOWN NAME REGION / CITY CODE EL MIRAGE EM	BUSINESS CODE	RATE	COUNTY	ELOY CITY CODE	BUSINESS CODE	RATE	COUNTY	FLAGSTAFF FS	CODE	RATE	COC
CITY/TOWN NAME CITY CODE				CITY/TOWN NAME CITY CODE				CITY/TOWN NAME CITY CODE	018	2.281	
EL MIRAGE EM	CODE	RATE		ELOY CITY CODE	CODE	RATE		FLAGSTAFF FS	CODE	RATE	
EL MIRAGE EM Advertising	CODE 018	3.00 3.00 3.00		ELOY EL Advertising	CODE 018	3.00 3.00 4.50		FLAGSTAFF FS Advertising	018 012 015	2.281 2.281 2.281	
EL MIRAGE EM Advertising Amusements	018 012	3.00 3.00		ELOY EL Advertising Amusements	018 012	3.00 3.00		FLAGSTAFF FS Advertising Amusements	018 012	2.281 2.281	
EL MIRAGE EM Advertising Amusements Contracting – Prime	018 012 015	3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime	018 012 015	3.00 3.00 4.50		FLAGSTAFF FS Advertising Amusements Contracting – Prime	018 012 015	2.281 2.281 2.281	
EITYTOWN NAME CITY CODE EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	3.00 3.00 3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	3.00 3.00 4.50 4.50		ETTYTOWN NAME CITY CODE FLAGSTAFF 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	018 012 015 016 037	3.00 3.00 3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	3.00 3.00 4.50 4.50 4.50		EITYTOWN NAME CITY CODE 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	
EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	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	
EITYTOWN NAME EIM CITY CODE EL MIRAGE 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	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	018 012 015 016 037 010 027 020 019	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10		FLAGSTAFF Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	018 012 015 016 037 116 010 027 020	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	
EITYTOWN NAME EIM IT CODE EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 010 027 020 019 009	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL 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	3.00 3.00 4.50 4.50 4.50 3.00 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	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	
EIT YTOWN NAME EIM IT CODE EL MIRAGE 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	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	018 012 015 016 037 010 027 020 019	3.00 3.00 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00		EITYTOWN NAME FLAGSTAFF Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 116 010 027 027 020 019	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281	
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	018 012 015 016 037 010 027 020 019 009	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	018 012 015 016 037 010 027 020 019 009	3.00 3.00 4.50 4.50 3.00 3.00 3.00 0.10 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	
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	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 EL 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	3.00 3.00 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00		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	018 012 015 016 037 116 010 027 027 020 019	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281	
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	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 Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	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 0.100 2.281 4.281 2.281 2.281	
EITYTOWN NAME EIM IT CODE 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 Use	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 Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use	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 2.281	
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 Use Commercial Rental, Leasing, & Licensing for Use	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 Use Commercial Rental, Leasing, & Licensing for Use	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 3.00 4.00 3.00 3.00 3.0		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	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	
EIT YTOWN NAME EIM IN CORP EIM 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, Leasing, & Licensing for Use	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 Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	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 3.00 4.00 3.00 3.00 3.0		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	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 2.281 4.281 4.281 2.281 4.281	
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 Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars	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		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	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 4.00 3.00 3.00 3.0		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	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 4.281 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 Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales	018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL 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 (Single Item Portion Over \$6,000)	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214	3.00 3.00 4.50 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 – Owner 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	
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 Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062	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 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	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		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 Communications Transporting Utilities	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 4.281 2.281 2.281 2.281 2.281 2.281	
ELMIRAGE 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 Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL 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 (Single Item Portion Over \$6,000)	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337	3.00 3.00 4.50 4.50 3.00 3.00 0.10 3.00 4.00 3.00 3.00 3.00 3.00 3.00 3.0		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	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 4.281 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 Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	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 Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		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 Communications Transporting Utilities	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006	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 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 Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY 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 Use Commercial Rental, Leasing, & Licensing for Use 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 MRRA Amount D	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		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 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 2.281 2.281 2.281 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 Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 006 004 029	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL 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 (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D Communications	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		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 Transporting Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 006 004 133 029	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 2.281	
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 Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	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		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 (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005 006	3.00 3.00 4.50 4.50 3.00 3.00 0.10 3.00 4.00 3.00 3.00 3.00 3.00 3.00 3.0		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 Transporting Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 006 004 133 029	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 2.281	
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 Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 006 004 029	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 Use Commercial Rental, Leasing, & Licensing for Use 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 MRRA Amount D Communications Transporting Utilities Use Tax Purchases	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005 006	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		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 Transporting Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 006 004 133 029	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 2.281	
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 Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 006 004 029	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL 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 (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005 006	3.00 3.00 4.50 4.50 3.00 3.00 0.10 3.00 4.00 3.00 3.00 3.00 3.00 3.00 3.0		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 Transporting Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 006 004 133 029	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 2.281	

(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

Arizona State, County and City T	ax Kat	<u>e Look-U</u>	D 100		TRANSACTION PRIVILEGE AT	אט טור	IEK I	AX KAT	E TADLES ETTECTIVE	e Februar	y 1, 20 <i>i</i>	<u> </u>
TABLE 2					MUNICIPALITIES			All tax ra	tes are expressed as percentages (%) unle	ss otherv	vise no	oted.
CITY/TOWN NAME	REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODI		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 Contracting – Speculative Builders		015 016	4.00 4.00		Contracting – Prime Contracting – Speculative Builders	015 016	2.90 2.90		Contracting - Prime	015 016	4.00 4.00	
Contracting – Speculative Builders Contracting – Owner Builder		016	4.00		Contracting – Speculative Builders Contracting – Owner Builder	016	2.90		Contracting – Speculative Builders Contracting – Owner Builder	016	4.00	
Job Printing		010	2.00		Job Printing	010	2.90		Job Printing	010	4.00	
Manufactured Buildings		010	2.00		Manufactured Buildings	010	2.90		Manufactured Buildings	010	4.00	
Timbering and Other Extraction		027	2.00		Timbering and Other Extraction	027	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 U	Use	045	2.00		Residential Rental, Leasing, & Licensing for Use	045	1.60		Commercial Rental, Leasing, & Licensing for Use	213	4.00	
Commercial Rental, Leasing, & Licensing for	· Use	213	2.00		Commercial Rental, Leasing, & Licensing for 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 TPP	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 Use Tax From Inventory	029 030	2.90 2.90					
					Ose Tax From Inventory	030	2.90					
CITY/TOWN NAME	REGION / TY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION /	BUSINESS	TAX	COUNTY	CITY/TOWN NAME REGION /	BUSINESS		COUNTY
GILA BEND		UUDL	KAIL		CITY CODE	CODE	RATE		CITY CODE	CODE	RATE	
Amusamanta	GI			MAR	GILBERT GB			MAR	GLENDALE GE			MAR
Amusements Contracting Prime		012	3.50	MAR	GILBERT GB Advertising	018	1.50		GLENDALE GE Advertising	018	2.90	MAR
Contracting – Prime		012 015	3.50 3.50	MAR	GILBERT GB Advertising Amusements	018 012	1.50 1.50		GLENDALE GE Advertising Amusements	018 012	2.90 2.90	MAR
Contracting – Prime Contracting – Speculative Builders		012 015 016	3.50 3.50 3.50	MAR	GILBERT GB Advertising Amusements Contracting – Prime	018 012 015	1.50 1.50 1.50		GLENDALE GE Advertising Amusements Contracting – Prime	018 012 015	2.90 2.90 2.90	MAR
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder		012 015 016 037	3.50 3.50 3.50 3.50	MAR	GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	1.50 1.50 1.50 1.50		GLENDALE GE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	2.90 2.90 2.90 2.90	MAR
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale		012 015 016 037 116	3.50 3.50 3.50 3.50 3.50	MAR	GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	1.50 1.50 1.50 1.50 1.50		GLENDALE GE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	2.90 2.90 2.90 2.90 2.90	MAR
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing		012 015 016 037 116 010	3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	2.90 2.90 2.90 2.90 2.90 2.90	MAR
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale		012 015 016 037 116	3.50 3.50 3.50 3.50 3.50	MAR	GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon)	018 012 015 016 037 010 049	2.90 2.90 2.90 2.90 2.90 2.90 \$.028	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings		012 015 016 037 116 010 027	3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	018 012 015 016 037 010 027	1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings	018 012 015 016 037 010 049 027	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon)		012 015 016 037 116 010 027 049	3.50 3.50 3.50 3.50 3.50 3.50 3.50 \$.03	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication	018 012 015 016 037 010 027 009	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 010 049	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 2.90	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction		012 015 016 037 116 010 027 049 020	3.50 3.50 3.50 3.50 3.50 3.50 3.50 \$.03 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels	018 012 015 016 037 010 027 009 044	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings	018 012 015 016 037 010 049 027 020	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining		012 015 016 037 116 010 027 049 020 019 009	3.50 3.50 3.50 3.50 3.50 3.50 3.50 \$.03 3.50 0.10 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Preculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 009 044 144 045 213	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 049 027 020 019	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 2.90 0.10	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B	GI	012 015 016 037 116 010 027 049 020 019 009 044 144	3.50 3.50 3.50 3.50 3.50 3.50 3.50 \$.03 3.50 0.10 3.50 3.50 2.00	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 009 044 144 045 213 214	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	018 012 015 016 037 010 049 027 020 019 009	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 2.90 0.10 2.90	MAR
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for U	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Restaurant and Bars	018 012 015 016 037 010 027 009 044 144 045 213 214	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 010 049 027 020 019 009 044 144 045	2.90 2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 0.10 2.90 2.90	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for U	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045 213	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales	018 012 015 016 037 010 027 009 044 144 045 213 214 011	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) 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	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 0.10 2.90 2.90 5.00 2.20	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) [§] Residential Rental, Leasing, & Licensing for Use of TPP	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 213	3.50 3.50 3.50 3.50 3.50 3.50 3.50 \$.03 3.50 0.10 3.50 2.00 3.00 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 009 044 144 045 213 214 011	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) 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, Leasing, & Licensing for Use	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) 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 TPP Restaurant and Bars	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) 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 R	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011	2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 5.00 2.20 2.20 2.90 3.90	MAR
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) 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 Restaurant and Bars Retail Sales	GI	012 015 016 037 116 010 027 049 020 019 090 044 144 045 213 214 011	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Food for Home Consumption MRRA Amount D Communications	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) 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 Restaurant and Bars Retail Sales	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	MAR
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) 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, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) 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, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000)	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) 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 Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) 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, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ⁸ Residential Rental, Leasing, & Licensing for Ic Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) 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, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315	2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.9	MAR
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Pental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 005 006	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) 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, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005	2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.20 2.90 2.9	MAR
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) 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 TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 006 004	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) 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, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 017 717 062 315 005	2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.90 2.20 2.90 2.90 2.9	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Tental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 017 062 315 006 004 051	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) 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, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005 006 004	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	MAR
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Lommercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 006 004	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) 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, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005 006 004 005	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ⁸ Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 051 029	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ⁶ Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005 006 004 051 029	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	MAR 3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ⁸ Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Rental Sales Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	GI	012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 051 029	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) 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, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005 006 004 005	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	MAR

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax o
(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 Ter
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.

TABLE 2					MUNICIPALITIES			All tax ra	tes are expressed as percentages (%) unles	s otherwis	se note	∌d.
	EGION / B	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNT
	GL	OODL	IVAIL	GLA	GOODYEAR GY	OODL	IVAIL	MAR	GUADALUPE GU	OODL	IVAIL	MAR
dvertising		018	3.30	_	Advertising	018	2.50		Advertising	018	4.00	
musements		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, & Licensing for	or 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 TPF		214	3.30		Residential Rental, Leasing, & Licensing for Use	045	2.50		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Restaurant and Bars		011	3.30		Commercial Rental, Leasing, & Licensing 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 TPP	214	2.50		Restaurant and Bars	011	5.00	
Retail Sales Food for Home Consumption		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		005	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	005	4.00	
Jse Tax Purchases		004	3.30		Communications	005	2.50		Utilities	004	4.00	
Use Tax from Inventory		030	3.30		Transporting	006	2.50		Use Tax Purchases	029	4.00	
ood rax norm involuory		030	3.30		Utilities				Use Tax Functionses Use Tax From Inventory	029		
						004	2.50		Ose Tax From Inventory	030	4.00	
					Jet Fuel Use Tax (cents per gallon)	051	\$.03		NOTE: Hotel/Motel (Additional Tax) is not a new tax. I	t was salles	tad by th	ho City
					Use Tax Purchases	029	2.50		of 4/1/2015 it is collected by the Department of Reven		tea by th	ie City.
					Use Tax Purchases (Single Item Over \$5,000) Use Tax From Inventory	729 030	1.20 2.50		or 4/ 1/2010 it is confected by the Department of Neven	ue.		
p	EGION / B	BUSINESS	TAV		CITY/TOWN NAME REGION /	BUSINESS	TAV		CITY/TOWN NAME REGION/	BUSINESS	TAV	
	Y CODE	CODE	TAX RATE	COUNTY	CITY/TOWN NAME CITY CODE		TAX RATE	COUNTY	CITY/TOWN NAME CITY CODE		TAX RATE	COUN
	HY	040	0.00	GLA	HOLBROOK HB	040	0.00	NAV	HUACHUCA CITY HC	040	4.00	COF
dvertising		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	
Γimbering 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 Use	045	3.00		Hotels	044	1.90	
lotel/Motel (Additional Tax) ^B		144	2.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00		Residential Rental, Leasing, & Licensing for Use	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	
residential Rental, Leasing, & Licensing for												
		213	3.00		Restaurant and Bars	011	3.00		Rental Occupancy	040	1.90	
Commercial Rental, Leasing, & Licensing for					Restaurant and Bars Retail Sales	011 017	3.00 3.00		Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	040 214	1.90 1.90	
Commercial Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPF	or Use	213	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 repor	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 th	at must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

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Retail Sales

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

Retail Sales Food for Home Consumption

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1.90

1.90

1.90

Restaurant and Bars

Retail Sales Food for Home Consumption

Retail Sales

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

011

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062

315

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MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2					MUNICIPALITIES				All tax rates are expressed as percentages (%) unless otherwise noted.				
	REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY
<u>JEROME</u>	JO			YAV	<u>KEARNY</u>	KN			PNL	<u>KINGMAN</u> 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		045	2.50		Hotel/Motel (Additional Tax) ^B	144	4.00	
Residential Rental, Leasing, & Licensing f		045	3.50		Commercial Rental, Leasing, & Licensing f		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 TP	P	214	4.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TF	P	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	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	LH			МОН	LITCHFIELD PARK	LP			MAR	<u>MAMMOTH</u>	MH			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, & Licensin	g for Use	045	2.80		Residential Rental, Leasing, & Licensing for	r Use	045	2.00	
Rental Occupancy		040	2.00		Commercial Rental, Leasing, & Licensin	ng for Use	213	2.80		Commercial Rental, Leasing, & Licensing for		213	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of	TPP	214	2.80		Rental, Leasing, & Licensing for Use of TP	Р	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	on	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.								
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Arizona State, County and Cit	ty <u>Tax R</u>	ate Look	ι-Up Τα	ool	TRANSACTION PRIVILE	GE AN	ND OTH	HER 1	AX RAT	E TABLES	Effective	e February	y 1, 202	23
TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages	(%) unle	ss otherw	vise no	ted.
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	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 Manufactured Buildings		010	2.50		Contracting – Owner Builder Job Printing		037	3.50		Contracting – Owner Builder Job Printing		037	2.00	
Timbering and Other Extraction		027 020	2.00 2.50		Manufactured Buildings		010 027	2.00		Job Frinding Jet Fuel Sales (cents per gallon)		010 049	2.00 \$.03	
Severance – Metal Mining		020	0.10		Timbering and Other Extraction		027	2.00		Manufactured Buildings		049	э.03 2.00	
Publication		009	2.50		Severance – Metal Mining		020	0.10		Timbering and Other Extraction		027	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 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 fo	r Use	045	2.00		Hotel/Motel (Additional Tax) ^B		144	5.00	
Rental, Leasing, & Licensing for Use of T	PP	214	2.50		Commercial Rental, Leasing, & Licensing for		213	2.00		Residential Rental, Leasing, & Licensing	for Use	045	2.00	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPI		214	2.00		Commercial Rental, Leasing, & Licensin		213	2.00	
Retail Sales		017	2.50		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of		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	
Use Tax Purchases (Single Item Over \$5	(000	729	2.00		Use Tax Purchases		029	2.00		Wastewater Utility Services		485	2.00	
Use Tax From Inventory		030	2.50		Use Tax From Inventory		030	2.00		Jet Fuel Use Tax (cents per gallon)		051	\$.03	
										Use Tax Purchases		029	2.00	
										Use Tax From Inventory		030	2.00	
CITY/TOWN NAME	REGION / CITY CODE		S TAX			GION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
MIAMI	MM			GLA	NOGALES I	NO			STC	ORO VALLEY	OR			PMA
Advertising		018	2.50		Advertising			2.00		Advertising		018	2.50	
Amusements		012	2.50		Amusements			2.00		Amusements		012	2.50	
Contracting – Prime		015	2.50		Contracting – Prime			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			2.00		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.50		Job Printing			2.00		Job Printing		010	2.50	
Manufactured Buildings		027	2.50		Manufactured Buildings			2.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction Severance – Metal Mining		020 019	2.50 0.10		Timbering and Other Extraction Severance – Metal Mining			2.00 0.10		Timbering and Other Extraction		020 019	2.50	
Publication		009	2.50		Publication		019 009	2.00		Severance – Metal Mining Publication		009	0.10 2.50	
Hotels		044	2.50		Hotels		009	2.00		Hotels		044	2.50	
Residential Rental, Leasing, & Licensing	for Lise	044	2.50		Hotel/Motel (Additional Tax) ^B			4.00		Hotel/Motel (Additional Tax) ^B		144	6.00	
Commercial Rental, Leasing, & Licensing		213	2.50		Residential Rental, Leasing, & Licensing for	r I Isa	045	2.00		Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of T		214	2.50		Commercial Rental, Leasing, & Licensing for		213	2.00		Rental, Leasing, & Licensing for Use of	TPP	214	2.50	
Restaurant and Bars	• •	011	2.50		Rental, Leasing, & Licensing for Use of TPF		214	2.00		Restaurant and Bars		011	2.50	
Retail Sales		017	2.50		Restaurant and Bars			2.00		Retail Sales		017	2.50	
Retail Sales Food for Home Consumption	n	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 Consumption	on	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			2.00						
Use Tax Purchases		029												
Hara Fara Farana barana kama		023	2.50)	Transporting		006	2.00						
Use Tax From Inventory		030	2.50		Transporting Utilities			2.00 2.00						
Use Tax From Inventory					Utilities Public Utility Right of Way		004							
Use Tax From Inventory					Utilities		004 133	2.00						

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each C
(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 repo
Hotel tay rate that must be applied and reported (Rusiness Code 144)	into a Maintonanco Ponair Ponlacoment or Alteration (MPPA) project	Code 214 and

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2					MUNICIPALITIES			All tax ra	tes are expressed as percentages (%) unle	ss otherw	rise no	ted.
	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY
PAGE	PG	772		COC	PARADISE VALLEY PV	7722		MAR	PARKER PK	7722		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 fo		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	213	1.65		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPI	P	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 \$3,0	000)	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	006	2.50					
Use Tax Purchases		029	3.00		Utilities	004	2.50					
Use Tax Purch (Single Item Portion Over \$	3,000)	389	2.00		Use Tax Purchases	029	2.50					
Use Tax From Inventory		030	3.00		Use Tax From Inventory	030	2.50					
	DECION /	DITCINECE	TAY		DECION /	DITCINECE	TAV					
CITY/TOWN NAME	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
PATAGONIA		CODE	RATE	COUNTY	PAYSON PS	CODE	RATE	COUNTY	PEORIA PE	CODE		COUNTY MAR/YA
PATAGONIA Advertising	CITY CODE	CODE 018	3.00		PAYSON PS Advertising	018	2.88		CITY/TOWN NAME CITY CODE			
PATAGONIA Advertising Amusements	CITY CODE	018 012	3.00 3.00		PAYSON PS Advertising Amusements	018 012	2.88 2.88		PEORIA PE	CODE	RATE	
PATAGONIA Advertising Amusements Contracting – Prime	CITY CODE	018 012 015	3.00 3.00 3.00		PAYSON PS Advertising Amusements Contracting – Prime	018 012 015	2.88 2.88 2.88		PEORIA PE Advertising	CODE 018	1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders	CITY CODE	018 012 015 016	3.00 3.00 3.00 3.00 3.00		PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements	018 012	1.80 2.80	
PATAGONIA 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 3.00		PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime	018 012 015	1.80 2.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	CITY CODE	018 012 015 016 037 116	3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	1.80 2.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	CITY CODE	018 012 015 016 037 116 010	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	018 012 015 016 037 010 027	2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	018 012 015 016 037	1.80 2.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	CITY CODE	018 012 015 016 037 116 010 027	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		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	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	CITY CODE	018 012 015 016 037 116 010 027 020	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		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	
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	CITY CODE	018 012 015 016 037 116 010 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	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 0.10 1.80	
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	CITY CODE	018 012 015 016 037 116 010 027 020 019 009	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		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	
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	CITY CODE	018 012 015 016 037 116 010 027 020 019 009	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		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	018 012 015 016 037 010 027 020 019 009 044 144	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		Advertising 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 CTITY CODE PE Advertising Amusements Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	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 0.10 1.80	
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	CITY CODE PA	018 012 015 016 037 116 010 027 020 019 009 044 144	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	018 012 015 016 037 010 027 020 019 009 044 144 213	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 5.00 2.88		Advertising 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	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 0.10 1.80 1.8	
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 fo	CITY CODE PA	018 012 015 016 037 116 010 027 020 019 009 044 144 045	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	018 012 015 016 037 010 027 020 019 009 044 144 213 040	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 5.00 2.88 2.88		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	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	
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 fo Commercial Rental, Leasing, & Licensing fo	CITY CODE PA	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		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	
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 Commercial Rental, Leasing, & Licensing for Rental Occupancy	or Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		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	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	
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 Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPI	or Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 5.00 2.88 2.00 2.88 2.88		Advertising 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, 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 1.80 1.80 1.80 1	
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 fo Commercial Rental, Leasing, & Licensing fo Rental Occupancy Rental, Leasing, & Licensing for Use of TPI Restaurant and Bars	or Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017	2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 5.00 2.88 2.00 2.88 2.88 2.88		Advertising 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 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 1.8	
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 Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPI Restaurant and Bars Retail Sales	or Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315	2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 5.00 2.88 2.88 2.88 2.88 2.88		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 Retail Sales	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017	1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	
PATAGONIA Advertising Amusements 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 TPI Restaurant and Bars Retail Sales Retail Sales Retail Sales	or Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		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 Retail Sales Food for Home Consumption MRRA Amount D	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	1.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80	
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 Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPI Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount	or Use	018 012 015 016 037 116 010 027 020 019 004 144 045 213 040 214 011 017 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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 Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.80 2.88 2.00 2.88 2.88 2.88 2.8		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 Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 1.8	
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 Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPI Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	or Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		Advertising 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 MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 1.8	
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 fo Commercial Rental, Leasing, & Licensing fo Rental Occupancy Rental, Leasing, & Licensing for Use of TPI Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	or Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005 006	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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 Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.80 2.88 2.00 2.88 2.88 2.88 2.8		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 MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005 006	1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 1.8	
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 Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPI Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	or Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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 Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.80 2.88 2.00 2.88 2.88 2.88 2.8		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 of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005 006 004 029	1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 1.8	
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 fo Commercial Rental, Leasing, & Licensing fo Rental Occupancy Rental, Leasing, & Licensing for Use of TPI Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	or Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005 006	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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 Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.80 2.88 2.00 2.88 2.88 2.88 2.8		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 MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005 006	1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 1.8	

(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.

051

029

163

030

\$.00732

2.30

2.00

2.30

Jet Fuel Use Tax (cents per gallon)

Use Tax Purch (Single Item Portion over \$11,631)

Use Tax Purchases

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective February 1, 2023

BUSINESS CODE

012

015

016

037

010

027

020

019

009

044

213

214 011

017

367

315

005

006 029

369

030

TAX RATE

2.50

3.50

3.50

3.50

2.50

3.50

2.50

0.10

2.50

5.50

2.50 2.50

3.00

2.50

1.00

2.50 2.50

2.50

2.50

1.00 2.50 COUNTY LAP

TABLE 2					MUNICIPALITIE	S			All tax ra	ates are expressed as percentages (%) unless	otherwise	e noted	l.
	REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COUNTY
PHOENIX	PX			MAR	PIMA	PM			GRA	PINETOP-LAKESIDE PP			NAV
Advertising		018	0.50		Advertising		018	2.00		Advertising	018	3.00	
Amusements		012	2.30		Amusements		012	2.00		Amusements	012	3.00	
Contracting – Prime		015	2.30		Contracting – Prime		015	3.00		Contracting – Prime	015	3.00	
Contracting – Speculative Builders		016	2.30		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	3.00	
Contracting – Owner Builder		037	2.30		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	3.00	
Job Printing		010	2.30		Job Printing		010	2.00		Job Printing	010	3.00	
Jet Fuel Sales (cents per gallon)		049	\$.0073	2	Manufactured Buildings		027	2.00		Manufactured Buildings	027	3.00	
Manufactured Buildings		027	2.30		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction	020	3.00	
Timbering and Other Extraction		020	2.30		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.00		Publication	009	3.00	
Publication		009	2.30		Hotels		044	2.00		Hotels	044	3.00	
Hotels		044	2.30		Residential Rental, Leasing, & Licen	sing for Use	045	2.00		Hotel/Motel (Additional Tax) B	144	3.00	
Hotel/Motel (Additional Tax) B		144	3.00		Commercial Rental, Leasing, & Licer	nsing for Use	213	2.00		Residential Rental, Leasing, & Licensing for Use	045	3.00	
Residential Rental, Leasing, & Licensing	for Use	045	2.30		Rental, Leasing, & Licensing for Use	of TPP	214	2.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Commercial Rental, Leasing, & Licensing	for Use	213	2.30		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Commercial Lease (Additional Tax) ^c		313	0.10		Retail Sales		017	2.00		Restaurant and Bars	011	3.00	
Rental Occupancy		040	2.30		Retail Sales Food for Home Consum	ption	062	2.00		Restaurant and Bars (Additional Tax) A	111	2.00	
Rental, Leasing, & Licensing for Use of T	PP	214	2.30		MRRA Amount D		315	2.00		Retail Sales	017	3.00	
Short-Term Motor Vehicle Rental (Additional	Tax) E	114	2.00		Communications		005	2.00		Retail Sales (Single Item Portion Over \$5,000)	357	1.50	
Restaurant and Bars	,	011	2.30		Transporting		006	2.00		Retail Sales Food for Home Consumption	062	3.00	
Retail Sales		017	2.30		Utilities		004	2.00		MRRA Amount D	315	3.00	
Retail Sales (Single Item Portion over \$1	1,631)	162	2.00							Communications	005	3.00	
MRRA Amount D		315	2.30							Transporting	006	3.00	
Communications		005	4.70							Utilities	004	3.00	
Transporting		006	2.30										
Utilities		004	2.70										
Wastewater Removal Services		485	2.70										
				_									

	REGION /	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE
PRESCOTT	PR			YAV	PRESCOTT VALLEY	PL			YAV	QUARTZSITE	QZ
Advertising		018	2.00		Advertising		018	2.83		Amusements	
Amusements		012	2.00		Amusements		012	2.83		Contracting – Prime	
Contracting – Prime		015	2.00		Contracting – Prime		015	2.83		Contracting – Speculative Builders	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	2.83		Contracting – Owner Builder	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	2.83		Job Printing	
Feed at Wholesale		116	2.00		Job Printing		010	2.83		Manufactured Buildings	
Job Printing		010	2.00		Manufactured Buildings		027	2.83		Timbering and Other Extraction	
Jet Fuel Sales (cents per gallon)		049	\$.015		Timbering and Other Extraction		020	2.83		Severance – Metal Mining	
Manufactured Buildings		027	2.00		Severance – Metal Mining		019	0.10		Publication	
Timbering and Other Extraction		020	2.00		Publication		009	2.83		Hotels	
Severance – Metal Mining		019	0.10		Hotels		044	2.83		Commercial Rental, Leasing, & Licen	sing for Use
Publication		009	2.00		Hotel/Motel (Additional Tax) B		144	2.83		Rental, Leasing, & Licensing for Use	of TPP
Hotels		044	2.00		Rental, Leasing, & Licensing for Use of TPF	Р	214	2.83		Restaurant and Bars	
Hotel/Motel (Additional Tax) B		144	3.00		Restaurant and Bars		011	2.83		Retail Sales	
Residential Rental, Leasing, & Licensing for	Use	045	2.00		Retail Sales		017	2.83		Retail Sales (Single Item Portion Ove	r \$10,000)
Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Retail Sales Food for Home Consumption		062	2.83		MRRA Amount D	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		MRRA Amount D		315	2.83		Communications	
Restaurant and Bars		011	2.00		Communications		005	2.83		Transporting	
Retail Sales		017	2.00		Transporting		006	2.83		Use Tax Purchases	
Retail Sales Food for Home Consumption		062	2.00		Utilities		004	2.83		Use Tax Purchases (Single item portion	over \$10,000)
MRRA Amount D		315	2.00		Wastewater Utility Services		485	2.83		Use Tax From Inventory	
Communications		005	2.00		Use Tax Purchases		029	2.83		•	
Transporting		006	2.00		Use Tax From Inventory		030	2.83			
Utilities		004	2.00		•						
Jet Fuel Use Tax (cents per gallon)		051	\$.015								
Use Tax Purchases		029	2.00								
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.

Arizona State, County and City	y <u>Tax Ra</u>	te Look-U	p Tool		TRANSACTION PRIVILEG	E AN	ID OTH	IER T			e Februai	•	
TABLE 2					MUNICIPALITIES				All tax ra	ites are expressed as percentages (%) unl	ess other	vise no	ted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION/ CITY CODE	BUSINESS	TAX RATE	COUNTY
QUEEN CREEK	QC			/IAR/PNL		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		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	g for Use	045	2.25		Call 480-358-3000 to find out if these rates a	apply to	your busin	ess activ	vities in	Hotel/Motel (Additional Tax) ^B	144	5.00	
Commercial Rental, Leasing, & Licensir	ng for Use	213	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Rental, Leasing, & Licensing for Use of	TPP	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	on	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	
0.577.750.000	REGION /	BUSINESS	TAX		REG	GION /	BUSINESS	TAX		EGION	CITY BUSINI	SS TA	Χ
CITY/TOWN NAME	CITY CODE		RATE	COUNTY	CITY/TOWN NAME	CODE	CODE	RATE	COUNTY	CITY/TOWN NAME COD			E COUNTY
<u>SAHUARITA</u>	SA			PMA		SU			YMA	SCOTTSDALE S			MAR
Amusements		012	2.00		Advertising		018	4.00		Advertising	018	1.7	
Contracting – Prime		015	4.00		Amusements		012	4.00		Amusements	012	1.7	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00		Contracting – Prime	015	1.7	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	1.7	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	1.7	
Manufactured Buildings		027	2.00		Job Printing		010	4.00		Feed at Wholesale	116	1.7	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00		Job Printing	010	1.7	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)	049	\$.01	
Publication		009	2.00		Severance – Metal Mining		019	0.10		Manufactured Buildings	027	1.7	
Hotels		044	2.00		Publication		009	4.00		Timbering and Other Extraction	020	1.7	5
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels		044	4.00		Severance – Metal Mining	019	0.10)
Residential Rental, Leasing, & Licensing	g for Use	045	2.00		Residential Rental, Leasing, & Licensing for U	Use	045	4.00		Publication	009	1.7	5
Commercial Rental, Leasing, & Licensir	ng for Use	213	2.00		Commercial Rental, Leasing, & Licensing for	Use	213	4.00		Hotels	044	1.7	5
Rental, Leasing, & Licensing for Use 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	1.7	5
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for Us	e 213	1.7	5
MRRA Amount D		315	2.00		Retail Sales (Single Item Portion Over \$2,500	0)	467	1.50		Rental, Leasing, & Licensing for Use of TPP	214	1.7	
Communications		005	2.00		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars	011	1.7	
Transporting		006	2.00		MRRA Amount D		315	4.00		Retail Sales	017	1 7	

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

006

004

2.00

2.00

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Use Tax Purch (Single Item Portion over \$2,500)

Transporting

Utilities

Transporting

Utilities

315

005

006

004

029

469

030

4.00

4.00

4.00

4.00

4.00

1.50

4.00

Retail Sales

Transporting

Utilities

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Retail Sales Food for Home Consumption

Wastewater Removal Services

Jet Fuel Use Tax (cents per gallon)

017

062

315

005

006

004

485

051

029

030

1.75

1.75

1.75

1.75

1.75

1.75

1.75

\$.018

1.55

1.55

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 6					MUNICIPALITIES						, i coraary		
TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unle	ss otherw	ise not	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
<u>SEDONA</u>	SE			COC/YAV	SHOW LOW	SL			NAV	SIERRA VISTA SR			COH
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		010	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	037	1.95	
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	
Publication		009	3.50		Severance – Metal Mining		019	0.10		Manufactured Buildings	027	1.95	
Hotels		044	3.50		Publication		009	2.00		Timbering and Other Extraction	020	1.95	
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotels		044	2.00		Severance – Metal Mining	019	0.10	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.50		Commercial Rental, Leasing, & Licensin	g for Use	213	2.00		Publication	009	1.95	
Rental, Leasing, & Licensing for Use of TPI	Р	214	3.50		Rental, Leasing, & Licensing for Use of	ГРР	214	2.00		Extended Stay	244	5.50	
Restaurant and Bars		011	3.50		Restaurant and Bars		011	2.00		Residential Rental, Leasing, & Licensing for Use	045	1.00	
Retail Sales		017	3.50		Retail Sales		017	2.00		Commercial Rental, Leasing, & Licensing for Use	213	1.00	
MRRA Amount D		315	3.50		Retail Sales Food for Home Consumption	n	062	2.00		Rental, Leasing, & Licensing for Use of TPP	214	1.95	
Communications		005	3.50		MRRA Amount D		315	2.00		Restaurant and Bars	011	2.60	
Transporting		006	3.50		Communications		005	2.00		Retail Sales	017	1.95	
Utilities		004	3.50		Transporting		006	2.00		Retail Sales Food for Home Consumption	062	1.95	
Use Tax Purchases		029	3.00		Utilities		004	2.00		MRRA Amount D	315	1.95	
Use Tax From Inventory		030	3.00							Communications	005	2.00	
										Utilities	004	2.00	
										Jet Fuel Use Tax (cents per gallon)	051	\$.02	
										Use Tax Purchases	029	1.95	
										Use Tax From Inventory	030	1.95	

CITY/TOWN NAME REGIO		USINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		GION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY
<u>SNOWFLAKE</u> 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		045	3.30		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensin		213	3.30		Residential Rental, Leasing, & Licensing for		045	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of	ΓPP	214	3.30		Commercial Rental, Leasing, & Licensing fo	r Use	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 \$10,000)		367	2.00		Retail Sales Food for Home Consumption	n	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 \$10,0	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

TABLE 2					MUNICIPALITIES				All tax ra	ites are expressed as percentages (%) unles	s otherwis	se note	d.
CITY/TOWN NAME	REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGI		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SPRINGERVILLE	SV			APA	ST JOHNS S.	J			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		037	3.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.00	
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		009	3.00		Publication		009	3.00		Publication	009	2.00	
Hotels		044	3.00		Hotels		044	3.00		Hotels	044	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Residential Rental, Leasing, & Licensing for	Use	045	3.00		Residential Rental, Leasing, & Licensing for Us	se	045	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for U	lse	213	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Rental, Leasing, & Licensing for Use of TPP)	214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars	011	2.00	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.00		Retail Sales	017	2.00	
Retail Sales		017	3.00		Retail Sales		017	3.00		Retail Sales Food for Home Consumption	062	2.00	
Retail Sales (Single Item Portion Over \$1,00	00)	397	2.00		Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D	315	2.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	3.00		Communications	005	2.00	
MRRA Amount D		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		030	3.00					

	GION / / CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		GION / Y CODE	BUSINESS	TAX RATE	COUNTY
	SI	7722		PNL	SURPRISE	SP	****		MAR		TL			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		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	se	045	2.00	
Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Residential Rental, Leasing, & Licensing	for Use	045	2.20		Commercial Rental, Leasing, & Licensing for U	Jse	213	2.00	
Rental, Leasing, & Licensing for Use of TPP	,	214	4.00		Commercial Rental, Leasing, & Licensin	g 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 Use of	ΓPP	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.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective February 1, 2023

Arizona State, County and City	<u>i dx r</u>	vale Look	<u>-up 10</u>	UI	TRANSACTION PRIVILEGE	- 411	ווט טוו	ILI		TIL TADLES Ellective	rebluary i	, ZUZJ	
TABLE 2					MUNICIPALITIES				All tax	rates are expressed as percentages (%) unles	s otherwis	e noted	<i>1.</i>
	REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COL		TAX RATE	COUNTY
<u>TEMPE</u>	TE			MAR	THATCHER TC	;			GRA	TOLLESON TN			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 Use	045	2.50	
Residential Rental, Leasing, & Licensing for		045	1.80		Commercial Rental, Leasing, & Licensing for U	Jse	213	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Commercial Rental, Leasing, & Licensing		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	PP	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	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TOMBSTONE	TS			COH
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.5	
			0	
Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
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	4.00	
Residential Rental, Leasing, & Licensing	for Use	045	2.50	
Commercial Rental, Leasing, & Licensin	g for Use	213	2.50	
Rental, Leasing, & Licensing for Use of	TPP	214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
MRRA Amount D		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TUCSON	TU			PMA
Amusements		012	2.60	
Contracting – Prime		015	2.60	
Contracting – Speculative Builders		016	2.60	
Contracting – Owner Builder		037	2.60	
Job Printing		010	2.60	
Manufactured Buildings		027	2.60	
Timbering and Other Extraction		020	2.60	
Severance – Metal Mining		019	0.10	
Publication		009	2.60	
Hotels		044	6.00	
Bed Surtax (Additional Tax) (Per nig	ght)	035	\$4.00 ea	
Commercial Rental, Leasing, & Licensi	ing for Use	213	2.60	
Rental, Leasing, & Licensing for Use	e of TPP	214	2.60	
Restaurant and Bars		011	2.60	
Retail Sales		017	2.60	
MRRA Amount D		315	2.60	
Communications		005	2.60	
Public Utility (Additional Communica	ations) ^F	105	4.50	
Transporting		006	2.60	
Utilities		004	2.60	
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 (Business code 005), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 105). (G) If you report under Utilities (Business code 004), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 104).

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TUSAYAN	TY			COC
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licer		213	2.00	
Rental, Leasing, & Licensing for Use	of TPP	214	2.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	2.00	
MRRA Amount D		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

Hotel tax rate that must be applied and reported (Business Code 144).

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

⁽C) "Additional Tax" means in addition to Commercial Lease. (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 into a Maintenance, Repair, Replacement or Alteration (MRRA) project.

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.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unle	ss otherv	vise no	ited.
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIC		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WELLTON	WT			YMA	<u>WICKENBURG</u> WE	В		I	MAR/YAV	WILLCOX WC			COH
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	- Use	045	2.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Commercial Rental, Leasing, & Licensing fo	r Use	213	2.50		Residential Rental, Leasing, & Licensing for Us	e	045	1.70		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Rental, Leasing, & Licensing for Use of TPP	•	214	3.50		Commercial Rental, Leasing, & Licensing for Us		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		006	2.20					
					Utilities		004	2.20					

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 CITY	Y CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS	WL			COC	WINKELMAN	WM			GLA/PNL		ws			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	4.50		Hotels		044	3.50		Publication		009	3.00	
Residential Rental, Leasing, & Licensing	for Use	045	3.00		Residential Rental, Leasing, & Licensing	for Use	045	3.50		Hotels		044	3.00	
Commercial Rental, Leasing, & Licensing	g for Use	213	3.00		Commercial Rental, Leasing, & Licensin	g for Use	213	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Rental, Leasing, & Licensing for Use of 1	ΓPP	214	3.50		Rental, Leasing, & Licensing for Use of	TPP	214	3.50		Commercial Rental, Leasing, & Licensing fo	r Use	213	3.00	
Restaurant and Bars		011	4.50		Restaurant and Bars		011	3.50		Rental Occupancy		040	3.00	
Retail Sales		017	3.50		Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP	•	214	3.00	
MRRA Amount D		315	3.50		Retail Sales Food for Home Consumption	on	062	3.50		Restaurant and Bars		011	3.00	
Communications		005	3.50		MRRA Amount D		315	3.50		Restaurant and Bars (Additional Tax) A		111	2.00	
Transporting		006	3.50		Communications		005	3.50		Retail Sales		017	3.00	
Utilities		004	3.50		Transporting		006	3.50		Retail Sales Food for Home Consumption		062	3.00	
										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 February 1, 2023

TABLE 2					MUNICIPALITIES				All tax rates are expressed as percentages (%) unless otherwise no
	REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	
<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 I	Use	045	2.00		Residential Rental, Leasing, & Licensing for	or Use	045	1.70	
Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Commercial Rental, Leasing, & Licensing	for Use	213	1.70	
Rental, Leasing, & Licensing for Use of TPP		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

Prepared by ADOR's City Services Team

(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.

^{•••} 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. •••

	•	
TABLE 3	COUNTY CODES	
Apache		APA
Cochise		COH
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	u.y 1, 202
RESERVATION	COUNTY	CODE
Ak-Chin	Pinal	PNA
Cocopah	Yuma	YMB
•	La Paz	
Fort McDowell-Yavapa	iMaricopa	MAE
Fort Mohave	Mohave	MOF
Fort Yuma-Quechan	Yuma	YMG
Gila River	Maricopa	MAH
Gila River	Pinal	PNH
Havasupai	Coconino	COI
Hopi	Coconino	COJ
Hopi	Navajo	NAJ
Hualapai	Coconino	COK
Hualapai	Mohave	MOK
Kaibab-Paiute	Coconino	COL
Kaibab-Paiute	Mohave	MOL
Navajo	Apache	APM
Navajo	Coconino	COM
Navajo	Navajo	NAM
Pascua-Yaqui	Maricopa	MAN
•	Pima	
Salt River Pima-Marico	ppaMaricopa	MAO
	Gila	
	Graham	
· ·	Pinal	
	iuteCoconino	
	Maricopa	
	Pima	
	Pinal	
	Gila	
·	eApache	
	eGila	
	eGraham	
•	eNavajo	
• •	Yavapai	
Yavapai-Prescott	Yavapai	YAX

Effective February 1, 2023

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 <u>Table 6</u>. 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.

<u>Table 5:</u> 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 <u>Tax</u> <u>Rate Look-Up</u> tool.

<u>Table 6:</u> 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			MAF	RIJUAN	IA TAX	(RATE	S FOR	SALE	S IN	THES	E COU	NTIES			
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	Medical Marijuana Retail Sales	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
221	Medical Marijuana Restaurants & Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
	ADULT USE MARIJUANA*															
420	Adult Use Marijuana Retail Sales	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
421	Adult Use Marijuana Restaurants & Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
	In addit	ion to th	e transac	tion p	rivilege i	rates sh	own, Ad	lult Use	Marijua	na is s	ubject	to a 16	% excis	e tax.		

^{•••} 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. •••

	Table 6	RETAIL	TAX RATES	FOR S	ALES	IN MUNICIPALITIES
RE	PACHE JUNCTION GION / CITY CODE: AJ UNTY CODE: MAR/PNL		BUSINESS CODE	TAX RATE		AVONDALE REGION / CITY CODE: AV COUNTY CODE: MAR
All	tax rates are expressed as percentage (%) unless ot	herwise noted.				All tax rates are expressed as perc
Me	dical Marijuana Retail Sales		203	2.40	_	Medical Marijuana Retail Sales
Me	dical Marijuana Retail Sales-Single Item Portion Over \$2,	000	653	1.40	_	Medical Marijuana Retail Sales-Sir
Adı	ılt Use Marijuana Retail Sales		420	2.40		Adult Use Marijuana Retail Sales
Adı	It Use Marijuana Retail Sales-Single Item Portion Over \$	2,000	669	1.40	_	Adult Use Marijuana Retail Sales-S
Ret	ail Sales (Accessories and Ancillary Products)		017	2.40	-	Retail Sales (Accessories and And
Ret	ail Sales (Accessories/Ancillary Products)-Single Item Po	ortion 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
Me	dical Marijuana Restaurant		221	2.40	-	Medical Marijuana Restaurant
Me	dical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Ad
Adı	ılt Use Marijuana Restaurant		421	2.40	-	Adult Use Marijuana Restaurant
Adı	ılt 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 T	AX RATES	FOR S	ALES	IN MUNICIPALITIES
	BUCKEYE REGION / CITY CODE: BE COUNTY CODE: MAR		BUSINESS	TAX RATE		BULLHEAD CITY REGION / CITY CODE: BH COUNTY CODE: MOH
	All tax rates are expressed as percentage (%) unless of	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 \$1,999	.99	654	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 \$1,9	99.99	670	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 \$1,999.99	307	1.10	-	Retail Sales (Accessories/Ancillary I
•	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 (Addi
-	Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Ad
					-	

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 2.0 Adult Use Marijuana Retail Sales-Item Over
Adult Use Marijuana Retail Sales-Item Over
Retail Sales (Accessories and Ancillary Products) 017 2.0
Retail Sales (Accessories/Ancillary Products)-Item Over
Use Tax Purchases 029 2.0
Use Tax Purchases-Item Over
Use Tax From Inventory 030 2.0
Medical Marijuana Restaurant 221 2.0
Medical Marijuana Restaurant (Additional Tax)
Adult Use Marijuana Restaurant 421 2.0
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)		-

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **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	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	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 1	TAX RATES	S FOR S	ALES	IN MUNICIPALITIES
	CLARKDALE REGION / CITY CODE: CD COUNTY CODE: YAV		BUSINESS	TAX RATE		CLIFTON REGION / CITY CODE: CF COUNTY CODE: GRN
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percei
_	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 SalesSi
	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 (Addit
_	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 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 \$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)		-

COLORADO CITY REGION / CITY CODE: CC COUNTY CODE: MOH	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	2.00
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	2.00
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 TAX RATES FOR SALES IN MUNICIPALITIES **COTTONWOOD** BUSINESS TAX RATE REGION / CITY CODE: CW CODE **COUNTY CODE: YAV** All tax rates are expressed as percentage (%) unless otherwise noted. 203 3.50 Medical Marijuana Retail Sales 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)

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 RATE
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
٠	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 percent
	Medical Marijuana Retail Sales		203	3.00	<u>-</u>	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 O	ver \$1,000	157	2.00	-	Retail Sales (Accessories/Ancillary Pr
	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 (Addition
	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	6.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	6.00
Adult Use Marijuana Restaurant (Additional Tax)		
-		

FLAGSTAFF REGION / CITY CODE: FS COUNTY CODE: COC	BUSINESS	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	S 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 othe	rwise 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)		-

FREDONIA REGION / CITY CODE: FD COUNTY CODE: COC	BUSINESS	TAX RATI
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	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 T	AX RATES	FOR	SALES	IN MUNICIPALITIES
	GILBERT REGION / CITY CODE: GB COUNTY CODE: MAR		BUSINESS	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		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	TA) RAT
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	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	GUADALUPE REGION / CITY CODE: GU COUNTY CODE: MAR		BUSINESS	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-Iten
	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
					_	

F	HAYDEN REGION / CITY CODE: HY COUNTY CODE: GLA	BUSINESS	TAX RATE
A	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)		

HOLBROOK REGION / CITY CODE: HB COUNTY CODE: NAV	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)		

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 T	AX RATES	FOR	SALES	IN MUNICIPALITIES
JEROME REGION / CITY CODE: JO COUNTY CODE: YAV		BUSINESS CODE	TAX RATE		KEARNY REGION / CITY CODE: KN COUNTY CODE: PNL
All tax rates are expressed as percentage (%) unless other	wise 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
				-	

KEARNY REGION / CITY CODE: KN 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	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)		

KINGMAN REGION / CITY CODE: KM COUNTY CODE: MOH	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)	222	1.00
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	422	1.00

LAKE HAVASU CITY REGION / CITY CODE: LH 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)	222	1.00
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	422	1.00

	Table 6	RETAIL	TAX RATES	FOR S	SALES	IN MUNICIPALITIES
R	ITCHFIELD PARK EGION / CITY CODE: LP OUNTY CODE: MAR		BUSINESS	TAX RATE		MAMMOTH REGION / CITY CODE: MH COUNTY CODE: PNL
Α	Il tax rates are expressed as percentage (%) unless other	erwise noted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	2.80		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over				_	Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	2.80	_	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	2.80	_	Retail Sales (Accessories and Ancil
	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 (Addi
	Adult Use Marijuana Restaurant		421	2.80	_	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)				_	Adult Use Marijuana Restaurant (Ad
					-	

REGION / CITY CODE: MH COUNTY CODE: PNL	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	TAX 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	<u>-</u>	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
٠	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		
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 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	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 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)		

	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 perce
_	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-Iten
-	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-Ite
-	Retail Sales (Accessories and Ancillary Products)		017	3.00		Retail Sales (Accessories and Ancil
-	Retail Sales (Accessories/Ancillary Products)-Single Item F	Portion Over \$3,000	387	2.00	•	Retail Sales (Accessories/Ancillary
-	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 (Add
-	Adult Use Marijuana Restaurant		421	4.00		Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)		-			Adult Use Marijuana Restaurant (Ad
-						

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	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	1 1	
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	TAX RATE		PEORIA REGION / CITY CODE: PE 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	2.88	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
_	Adult Use Marijuana Retail Sales		420	2.88		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	2.88	-	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	2.88	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	2.88	-	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 CODE	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	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 \$11,631	683	2.00
Adult Use Marijuana Retail Sales	420	2.30
Adult Use Marijuana Retail Sales-Single Item Portion Over \$11,631	682	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.30
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$11,631	162	2.00
Use Tax Purchases	029	2.30
Use Tax Purchases-Single Item Portion Over \$11,631	163	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 F	RETAIL	TAX RATES	S FOR	SALES	IN MUNICIPALITIES
PINETOP-LAKESIDE REGION / CITY CODE: PP COUNTY CODE: NAV		BUSINESS CODE	TAX RATE		PRESCOTT REGION / CITY CODE: PR COUNTY CODE: YAV
All tax rates are expressed as percentage (%) unless otherwis	e noted.				All tax rates are expressed as percent
Medical Marijuana Retail Sales		203	3.00	_,	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single Item Portion Over \$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 \$5,0	00	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 Portio	n 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 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)		-

PRESCOTT VALLEY REGION / CITY CODE: PL COUNTY CODE: YAV	BUSINESS	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 CODE RATE **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)

CODE	TAX RATE
203	2.50
420	2.50
017	2.50
-	
-	
-	-
-	-
221	2.50
-	-
421	2.50
-	-
	203 420 017 221

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		
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	SALES	IN MUNICIPALITIES
	SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA		BUSINESS	TAX RATE		SCOTTSDALE REGION / CITY CODE: SC 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	4.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$2	500	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 \$	52,500	679	1.50	•	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)-Single Item Po	ortion 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 (Addition
-	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 RATI
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 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	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	S FOR	SALES	IN MUNICIPALITIES
SIERRA VISTA REGION / CITY CODE: SR COUNTY CODE: COH		BUSINESS CODE	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-Sin
Retail Sales (Accessories and Ancillary Products)		017	1.95	-	Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Item Over					Retail Sales(Accessories/Ancillary Pr
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	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)		-

ı	Table 6	RETAIL T	AX RATES	S FOR	SALES	S IN MUNICIPALITIES
	SPRINGERVILLE REGION / CITY CODE: SV COUNTY CODE: APA		BUSINESS	TAX RATE		ST JOHNS REGION / CITY CODE: SJ COUNTY CODE: APA
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	3.00		Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Single Item Portion Over \$1,	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 \$	51,000	676	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 Po	ortion Over \$1,000	397	2.00	-	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)				-	Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
=	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

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	RAT
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	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 T	AX RATES	FOR	SALES	S IN MUNICIPALITIES
٠	SURPRISE REGION / CITY CODE: SP COUNTY CODE: MAR		BUSINESS	TAX RATE		TAYLOR REGION / CITY CODE: TL COUNTY CODE: NAV
	All tax rates are expressed as percentage (%) unless othe	rwise 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 (Addition
	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		
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	TA) RAT
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	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 1	TAX RATES	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,	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 \$	5,000	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 Po	rtion Over \$5,000	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

TOMBSTONE REGION / CITY CODE: TS COUNTY CODE: COH	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	-	-
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	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	TAX 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 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-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-Sino
-	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 (Addition
-	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 CODE	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 of	nerwise 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-Iten
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

YOUNGTOWN REGION / CITY CODE: YT 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)		_

YUMA REGION / CITY CODE: YM COUNTY CODE: YMA	BUSINESS CODE	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
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