TPT and Other Tax Rate Tables

TRANSACTION PRIVILEGE TAX RATES

ARIZONA DEPARTMENT OF REVENUE

NO TPT RATE CHANGES EFFECTIVE MARCH 1, 2020

(Note: Changes are 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

	TABLE 1		TAX RATES FOR SALES IN THESE COUNTIES														
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%	4.375%	3.562%	3.125%	3.643%	3.437%	4.117%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications k	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
800	Pipeline	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.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%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting-Prime	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail ^m	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount I	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.60%	6.43%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	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%	7.70%	7.27%	5.50%	6.38%	6.05%	7.248%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace	6.05%	6.60%	6.05%	6.55%	7.70%	5.72%	5.50%	6.38%	5.50%	6.698%	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%	6.60%	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¢	4.27¢	3.355¢	3.05¢	3.5563¢	3.355¢	3.965¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax d	3.05¢	3.05¢	3.05¢	3.05%	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge e, h	0	0	0	0	0	\$2.50	0	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments i	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A	N/A

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

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

- 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) Effective 4/1/2018 FOR PINAL COUNTY ONLY, any retail single item portion over \$10,000 shall be taxed at 6.7% using business code 367. The Accounting Credit will remain at 0.056%.

) "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.
) 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
otel 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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TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Arizona State, County and C	ity <u>lax R</u>	<u>ate Look-</u>	up loc	<u>) </u>	TRANSACTION PRIVILE	GE AI	אוט טור	<u>15K I</u>	AX RAT	F LARLES F	rrectiv	e March	1, 202	U
ABLE 2	M	UNICIPA	ALITIE	S					All t	ax rates are expressed as percentages	(%) u	nless ot	herwis	e note
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGI		BUSINESS	TAX RATE	COUN
APACHE JUNCTION	AJ			MAR/PNL	AVONDALE	ΑV			MAR	BENSON BS	S			COH
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		Manufactured Buildings		027	3.50	
Manufactured Buildings		027	2.40		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	3.50	
Timbering and Other Extraction		020	2.40		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Publication		009	3.50	
Publication		009	2.40		Hotels		044	2.50		Hotels		044	3.50	
Hotels		044	2.40		Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.40		Residential Rental, Leasing and Licensing	for Use	045	2.50		Residential Rental, Leasing, & Licensing for I	Use	045	2.50	
Residential Rental, Leasing and Licens		045	2.20		Commercial Rental, Leasing, & Licensing f	for Use	213	2.50		Commercial Rental, Leasing, & Licensing for	Use	213	2.50	
Commercial Rental, Leasing, & Licensii	ng for Use	213	2.20		Rental, Leasing, & Licensing for Use of TP	PP	214	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Rental Occupancy		040	2.20		Restaurant and Bars		011	2.50		Restaurant and Bars		011	3.50	
Rental, Leasing, & Licensing for Use of	TPP	214	2.40		Retail Sales		017	2.50		Retail Sales		017	3.50	
Restaurant and Bars		011	2.40		Retail Sales (Single Item Over \$5,000)		717	1.50		Retail Sales (Single Item over \$5,000)		717	1.00	
Retail Sales		017	2.40		Retail Sales Food for Home Consumption		062	2.50		Retail Sales Food for Home Consumption		062	3.50	
Retail Sales (Single Item Portion Over S	\$2,000)	297	1.40		MRRA Amount D		315	2.50		MRRA Amount D		315	3.50	
Retail Sales Food for Home Consumpti	on	062	2.40		Communications		005	2.50		Communications		005	3.50	
MRRA Amount D		315	2.40		Transporting		006	2.50		Transporting		006	3.50	
Communications		005	3.40		Utilities		004	2.50		Utilities		004	3.50	
Transporting		006	2.40		Use Tax Purchases		029	1.50		Use Tax Purchases		029	3.50	
Utilities		004	3.40		Use Tax From Inventory		030	1.50		Use Tax Purchases (Single item over \$5,000)	729	1.00	
Jse Tax Purchases		029	2.40		•					Use Tax From Inventory		030	3.50	
Jse Tax (Single Item Portion Over \$2,0	000)	299	1.40											
Jse Tax From Inventory		030	2.40											
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 REGI		BUSINESS	TAX RATE	cou
BISBEE	BB			СОН	BUCKEYE	BE			MAR	BULLHEAD CITY BI	Н			MO
Advorticina		040	2 50		Advartising		040	2.00		A dy cartiain a		040	2.00	

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY		GION / CODE	BUSINESS CODE	TAX RATE	COUNTY
BISBEE	BB			СОН	BUCKEYE	BE			MAR	BULLHEAD CITY	ЗН			МОН
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	2.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	3.00	
Residential Rental, Leasing, & Licensing fo	r Use	045	3.50		Residential Rental, Leasing, & Licensing for I		045	2.00		Commercial Rental, Leasing, & Licensing for		213	2.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.50		Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Rental, Leasing, & Licensing for Use of TPF	•	214	2.00	
Rental, Leasing, & Licensing for Use of TPI	Р	214	3.50		Rental Occupancy		040	2.00		Restaurant and Bars		011	2.00	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales		017	2.00	
Retail Sales		017	3.50		Restaurant and Bars		011	3.00		MRRA Amount D		315	2.00	
Retail Sales Food for Home Consumption		062	3.50		Retail Sales		017	3.00		Communications		005	2.00	
MRRA Amount D		315	3.50		Retail Sales (Single Item over \$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.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Arizona State, County and City 1					TRANSACTION PRIVILEG		וחוט כ	EK IA	X KATI	= TABLES Effec	tive March	1 1, 202	.U
BLE 2	MUI	NICIPAL	ITIES						All ta	ax rates are expressed as percentages (%) unless o	therwis	se noted
	REGION /	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY
CAMP VERDE	CE			YAV	CAREFREE	CA			MAR	CASA GRANDE CG			PNL
Advertising		018	3.65		Advertising		018	3.00		Advertising	018	1.80	
Amusements		012	3.65		Amusements		012	3.00		Amusements	012	1.80	
Contracting – Prime		015	3.65		Contracting – Prime		015	4.00		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	3.65		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	3.65		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	4.00	
Job Printing		010	3.65		Job Printing		010	3.00		Job Printing	010	1.80	
Manufactured Buildings		027	3.65		Manufactured Buildings		027	3.00		Manufactured Buildings	027	1.80	
Timbering and Other Extraction		020	3.65		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	1.80	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.65		Publication		009	3.00		Publication	009	1.80	
Hotels		044	3.65		Hotels		044	3.00		Hotels	044	1.80	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B	144	2.00	
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 fo	r Use	213	2.00		Commercial Rental, Leasing, & Licensing fo	r Use	213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	1.80	
Rental, Leasing, & Licensing for Use of TPP)	214	3.65		Rental, Leasing, & Licensing for Use of TPP)	214	3.00		Rental, Leasing, & Licensing for Use of TPP	214	1.80	
Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00		Restaurant and Bars	011	1.80	
Retail Sales		017	3.65		Retail Sales		017	3.00		Retail Sales	017	2.00	
Retail Sales (Single Item Portion over \$5,00	0)	357	1.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion over \$5,000)	357	1.50	
MRRA Amount D		315	3.65		MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	062	2.00	
Communications		005	3.65		Communications		005	3.00		MRRA Amount D	315	2.00	
Transporting		006	3.65		Transporting		006	3.00		Communications	005	2.00	
Utilities		004	3.65		Utilities		004	3.00		Transporting	006	1.80	
Use Tax Purchases		029	3.65		Use Tax Purchases		029	3.00		Utilities	004	2.00	
Use Tax From Inventory		030	3.65		Use Tax From Inventory		030	3.00					

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION /	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY
CAVE CREEK	CK			MAR		CODE				CHINO VALLEY	CV			YAV
Advertising		018	3.00		CHANDLER	CH			MAR	Advertising		018	4.00	
Amusements		012	3.00		Advertising		018	1.50		Amusements		012	4.00	
Contracting – Prime		015	5.00		Amusements		012	1.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	5.00		Contracting – Prime		015	1.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	5.00		Contracting – Speculative Builders		016	1.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00		Contracting – Owner Builder		037	1.50		Job Printing		010	4.00	
Job Printing		010	3.00		Job Printing		010	1.50		Jet Fuel Sales (cents per gallon)		049	\$.015	
Manufactured Buildings		027	3.00		Jet Fuel Sales (cents per gallon)		049	\$.023		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Manufactured Buildings		027	1.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	1.50		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Severance – Metal Mining		019	0.10		Publication		009	4.00	
Hotels		044	3.00		Publication		009	1.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels		044	1.50		Hotel/Motel (Additional Tax) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for	r Use	045	3.00		Hotel/Motel (Additional Tax) ^B		144	2.90		Residential Rental, Leasing, & Licensing for	Jse	045	3.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Residential Rental, Leasing, & Licensing for U	Jse	045	1.50		Commercial Rental, Leasing, & Licensing for	Use	213	3.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.50		Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPF	Р	214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.80		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales		017	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	3.00		MRRA Amount D		315	1.50		MRRA Amount D		315	4.00	
Communications		005	3.00		Communications		005	2.75		Communications		005	4.00	
Transporting		006	3.00		Transporting		006	1.50		Transporting		006	4.00	
Utilities		004	3.00		Utilities		004	2.75		Utilities		004	4.00	
Use Tax Purchases		029	3.00		Jet Fuel Use Tax (cents per gallon)		051	\$.023		Jet Fuel Use Tax (cents per gallon)		051	\$.015	
Use Tax From Inventory		030	3.00		Use Tax Purchases		029	1.50		Use Tax Purchases		029	3.00	
•					Use Tax From Inventory		030	1.50		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 March 1, 2020

030

2.00

1	ABLE 2		MUNICIF	ALIT	IES				All tax rates are expressed as percentages (%) unless otherwise note						noted.
		REGION CITY COD		TAX RATE	COUNTY		REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY
	CLARKDALE	CD			YAV	CLIFTON	CF			GRN	COLORADO CITY	CC			MOH
	Advertising		018	3.50		Advertising		018	3.00		Advertising		018	3.00	
	Amusements		012	3.50		Amusements		012	3.00		Amusements		012	7.00	
	Contracting – Prime		015	4.50		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
	Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
	Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
	Job Printing		010	3.50		Job Printing		010	3.00		Job Printing		010	2.00	
	Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
	Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
	Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
	Publication		009	3.50		Publication		009	3.00		Publication		009	2.00	
	Hotels		044	3.50		Hotels		044	3.00		Hotels		044	7.00	
	Hotel/Motel (Additional Tax) ^B		144	2.00		Residential Rental, Leasing, & Licensing for U	Use	045	3.00		Hotel/Motel (Additional Tax) ^B		144	7.00	
	Residential Rental, Leasing, & Licensing to	for Use	045	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	3.00		Residential Rental, Leasing, & Licensing for U		045	2.00	
	Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for I	Use	213	2.00	
	Rental, Leasing, & Licensing for Use of TI	PP	214	3.50		Restaurant and Bars		011	3.00		Rental Occupancy		040	2.00	
	Restaurant and Bars		011	3.50		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
	Retail Sales		017	3.50		Retail Sales (Single Item Portion over \$9,999	9)	377	2.00		Restaurant and Bars		011	7.00	
	Retail Sales Food for Home Consumption	1	062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00	
	MRRA Amount D		315	3.50		MRRA Amount D		315	3.00		MRRA Amount D		315	3.00	
	Communications		005	3.50		Communications		005	3.00		Communications		005	7.00	
	Transporting		006	3.50		Transporting		006	3.00		Transporting		006	2.00	
	Utilities		004	3.50		Utilities		004	3.00		Utilities		004	2.00	
											Use Tax Purchases		029	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		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		917	1.50	
Retail Sales Food for Home Consumpt	ion	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 S	\$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 fo	r Use	045	2.00	
Commercial Rental, Leasing, & Licensin	g for Use	213	3.50		Commercial Rental, Leasing, & Licensing for	or Use	213	2.00	
Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of TPI	>	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 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.

Arizona State, County and City Tax Rate Look-Up Tool
I F 2 MUNICIPALITIES

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective March 1, 2020

TABLE 2	MUNICI	PALIT	ES					All tax rates are expressed as percentages (%)	unless otl	nerwise i	noted.
CITY/TOWN NAME REGION COD	^{1E}	RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGI	ODE CODE		
	CODE		0011	DUNCAN DC	0.40		GRN	EAGAR EC		2.00	APA
DOUGLAS DL Advertising	- 01	8 3.8	СОН	Advertising	018	2.00		Amusements	012 015		
Amusements	01			Amusements	012	2.00		Contracting – Prime			
Contracting – Prime	01			Contracting – Prime Contracting – Speculative Builders	015 016	2.00		Contracting – Speculative Builders Contracting – Owner Builder	016 037	3.00 3.00	
Contracting – Fine Contracting – Speculative Builders	01			Contracting – Speculative Builder Contracting – Owner Builder	037	2.00		Job Printing	010		
Contracting – Owner Builder	03			Job Printing	010	2.00		Manufactured Buildings	010		
Feed at Wholesale	11			Manufactured Buildings	027	2.00		Timbering and Other Extraction	020		
Job Printing	01			Timbering and Other Extraction	020	2.00		Severance – Metal Mining	019		
Manufactured Buildings	02			Severance – Metal Mining	019	0.10		Publication	009		
Timbering and Other Extraction	02			Publication	009	2.00		Hotels	044		
Severance – Metal Mining	01			Hotels	044	2.00		Hotel/Motel (Additional Tax) ^B	144		
Publication	00	9 3.8	0	Hotel/Motel (Additional Tax) ^B	144	3.00		Residential Rental, Leasing, & Licensing for Use			
Hotels	04	4 3.8	0	Residential Rental, Leasing, & Licensing for Use	045	2.00		Commercial Rental, Leasing, & Licensing for Us			
Hotel/Motel (Additional Tax) ^B	14	4 4.0	0	Commercial Rental, Leasing, & Licensing for Use	213	2.00		Rental Occupancy	040		
Residential Rental, Leasing and Licensing for Us	se 04	5 2.8	0	Rental, Leasing, & Licensing for Use of TPP	214	2.00		Rental, Leasing, & Licensing for Use of TPP	214		
Commercial Rental, Leasing, & Licensing for Use	e 21	3 2.8	0	Restaurant and Bars	011	2.00		Restaurant and Bars	011	3.00	
Rental Occupancy	04	0 2.8	0	Retail Sales	017	2.00		Retail Sales	017	3.00	
Rental, Leasing, & Licensing for Use of TPP	21	4 3.8	0	Retail Sales Food for Home Consumption	062	2.00		Retail Sales (Single Item over \$1,000)	157	2.00	
Restaurant and Bars	01	1 3.8	0	MRRA Amount D	315	2.00		Retail Sales Food for Home Consumption	062	3.00	
Retail Sales	01	7 3.8	0	Communications	005	2.00		MRRA Amount D	315	3.00	
Retail Sales (Single Item Portion Over \$10,000)	36			Transporting	006	2.00		Communications	005	3.00	
Retail Sales Food for Home Consumption	06			Utilities	004	2.00		Transporting	006	3.00	
MRRA Amount D	31							Utilities	004	3.00	
Communications	00							Use Tax Purchases	029	3.00	
Transporting	00							Use Tax Purchases (Single item over \$1,000)	159		
Utilities	00							Use Tax From Inventory	030	3.00	
Use Tax Purchases	02										
Use Tax Purchases (Single item portion over \$10	. ,										
Use Tax From Inventory	03	0 3.8	U								
CITY/TOWN NAME REGIO				CITY/TOWN NAME REGION/	BUSINESS		COUNTY	CITY/TOWN NAME REGION /	BUSINESS	TAX	COUNTY
EL MIRAGE EM		RAT	E MAR	ELOY EL	CODE	RATE		CITY CODE	CODE	RATE	COC
Advertising	vi 018	3.0		Advertising	018	3.00	PNL	FLAGSTAFF FS Advertising	018	2.281	COC
Amusements	018	3.0		Amusements	018	3.00		Amusements	010	2.281	
Contracting – Prime	015	3.0		Contracting – Prime	012	4.50		Contracting – Prime	015	2.281	
Contracting – Speculative Builders	016	3.0		Contracting – Speculative Builders	016	4.50		Contracting – Speculative Builders	016	2.281	
Contracting – Owner Builder	037	3.0		Contracting – Owner Builder	037	4.50		Contracting – Owner Builder	037	2.281	
Job Printing	010	3.0		Job Printing	010	3.00		Feed at Wholesale	116	2.281	
Manufactured Buildings	027	3.0		Manufactured Buildings	027	3.00		Job Printing	010	2.281	
Timbering and Other Extraction	020	3.0		Timbering and Other Extraction	020	3.00		Manufactured Buildings	027	2.281	
Severance – Metal Mining	019	0.1		Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	2.281	
Publication	009	3.0		Publication	009	3.00		Severance – Metal Mining	019	0.100	
Hotels	044	3.0	0	Hotels	044	4.00		Publication	009	2.281	
Hotel/Motel (Additional Tax) ^B	144	2.0		Hotel/Motel (Additional Tax) ^B	144	3.00		Hotels	044	4.281	
Residential Rental, Leasing, & Licensing for Use	045	3.0	0	Residential Rental, Leasing, & Licensing for Use	045	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.281	
Commercial Rental, Leasing, & Licensing for Use	e 213	3.0	0	Commercial Rental, Leasing, & Licensing for Use	213	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.281	
Rental, Leasing, & Licensing for Use of TPP	214	3.0	0	Rental Occupancy	040	3.00		Restaurant and Bars	011	4.281	
Restaurant and Bars	011	3.0		Rental, Leasing, & Licensing for Use of TPP	214	3.00		Retail Sales	017	2.281	
Retail Sales	017	3.0		Restaurant and Bars	011	6.00		MRRA Amount D	315	2.281	
Retail Sales Food for Home Consumption	062	3.0		Retail Sales	017	3.00		Communications	005	2.281	
MRRA Amount D	315	3.0		Retail Sales (Single Item Portion over \$6,000)	337	1.50		Transporting	006	2.281	
Communications	005	3.0		Retail Sales Food for Home Consumption	062	2.00		Utilities	004	2.281	
Transporting	006	3.0		MRRA Amount D	315	3.00		Public Utility Right of Way	133	2.000	
Utilities	004	3.0		Communications	005	3.00		Use Tax Purchases	029	2.281	
Use Tax Purchases	029	3.0		Transporting	006	3.00		Use Tax From Inventory	030	2.281	
Use Tax From Inventory	030	3.0	U	Utilities	004	3.00					
				Use Tax Purchases	029	3.00					
				Use Tax Purchases (Single item portion over \$6,000		1.50					
				Use Tax From Inventory	030	3.00					
(A) "Additional Tax" means in addition to Resta				(C) "Additional Tax" means in addition to Commercia				Review each City/Town for tax on Food for Home Cons			
(B) If you report under Hotel (Business code 04-			litional	(D) Report amount due on materials purchased exem			rporated	(E) When reporting for Short Term Motor Vehicle you n	nust report B	usiness	
Hotel tax rate that must be applied and reported	(Business Co	ode 144).		into a Maintenance, Repair, Replacement or Alteration	(MRRA) pr	oject.		Code 214 and 114 for this City.			
				Page 6							

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective March 1, 2020

729

030

2.20

2.90

Property Contenting	Arizona State, County and City	Tax Rat	<u>te Look-U</u>	<u>p Tool</u>		TRANSACTION PRIVILE	EGE AN	ID OTH	IER T	AX RAT	E TABLES Effect	tive March	า 1, 202	20
FLOREMORE FLOR	TABLE 2	MU	INICIPA	LITIE	S					All	tax rates are expressed as percentages (%)	unless o	therwi	ise noted
Adventishing Amusemental-Prime O12 2.00 Amusemental-Prime O13 2.00 Amusemental-Prime O14 2.00 Amusemental-Prime O15 2.00 Amusemental-Prime O16 2.00 Amusemental-Prime O17 2.00 Amusemental-Prime O18 2.00 Amusemental-Prime O18 2.00 Amusemental-Prime O18 2.00 Amusemental-Prime O18 2.00 Amusemental-Prime O19 2.00 Amusemen	CITY/TOWN NAME				COUNTY	CITY/TOWN NAME				COUNTY				COUNTY
Amusements OT2 2.00 Amusements OT3 4.00 Contracting - Provided Subsection		FL			PNL		FH			MAR				COC
Contracting - Prime 015 4.00 Contracting - Prime 015 2.90 Contracting - Prime 016 4.00 Contracting - Specialisty Builders 027 4.00 Contracting - Specialisty Builders 027 4.00 Contracting - Specialisty Builders 027 4.00 Contracting - Specialisty Builders 028 4.00 Contracting - Specialisty Builders 02														
Contracting														
Contracting - Owner Bullider	o a constant of the constant o													
Job Printing														
Manufactured Buildings														
Timbering and Other Extraction						ŭ .					· ·			
Severance - Metal Mining														
Publication														
Hotels	· · · · · · · · · · · · · · · · · · ·													
Hotel/Motel (Additional Tax)*														
Residential Fernital, Leasing, & Licensing for Use	_					_								
Commercial Rental, Leasing, & Licensing for Use 213 2.00 Commercial Rental, Leasing, & Licensing for Use 213 1.60 Rental, Leasing, & Licensing for Use 214 4.00 Commercial Rental, & Licensing, & Licensing for Use 213 313 313 313 Restaurant and Bars 011 2.00 Rental, Leasing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 0.TPP 214 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing for Use 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing, & Licensing for Use 2.90 Rental Sales Commercial Rental, & Licensing, & Licensing, & Licensing, & Licensing, & Licensing for Use 2.90 Licensing for		for I lee				Residential Rental Leasing & Licensing	n for I lee							
Restaurant and Bars Commercial Lease (Additional Tary 6 Commercial Rental Lease), & Licensing for Use of Try 1.50 Restaurant and Bars														
Restaurant and Bars 011 2.00 Rental, Leasing, & Licensing for Use of TPP 214 2.90 Retail Sales 017 2.90 MRRA Amount 017 2.90 MRRA Amount 017 2.90							ig ioi osc							
Retail Sales		•					TPP							
Retail Sales Food for Home Consumption 0.02														
MRRA Amount Sales Food for Home Consumption 062 2.90 Communications 005 4.00		ı									_			
Communications							on							
Transporting						•								
Use Tax Purchases 0.29 2.00 Use Tax From Inventory 0.30 4.00 Use Tax From Inventory 0.30 U														
Use Tax From Inventory											Use Tax Purchases			
CITY/TOWN NAME REGION BUSINESS TAX RATE COUNTY CITY/TOWN NAME REGION CODE COD	Use Tax Purchases							004			Use Tax From Inventory			
CITY/TOWN NAME REGION BUSINESS TAX COUNTY CITY/TOWN NAME CITY/TOWN NA	Use Tax From Inventory		030	2.00		Use Tax Purchases		029	2.90		·			
GILBERT GB	CITY/TOWN NAME			TAX RAT	E COUNTY					COUNTY				COUNTY
Contracting - Prime	GILA BEND				MAR					MAR		OODL	IVAIL	MAR
Contracting - Speculative Builders						· ·					Advertising	018	2.90	
Contracting - Owner Builder	o a constant of the constant o										Amusements			
Feed at Wholesale														
Job Printing	o a constant of the constant o													
Manufactured Buildings Q27 3.50 Manufactured Buildings Q27 1.50 Jet Fuel Sales (cents per gallon) Q49 \$.028														
Jet Fuel Sales (cents per gallon)	•													
Timbering and Other Extraction 020 3.50 Hotels 044 1.50 Timbering and Other Extraction 020 2.90 Severance – Metal Mining 019 0.10 Hotel/Motel (Additional Tax) ⁶ 144 2.80 Severance – Metal Mining 019 0.10 Hotel/Motel (Additional Tax) ⁶ 144 2.80 Severance – Metal Mining 019 0.10 Publication 009 3.50 Residential Rental, Leasing, & Licensing for Use 045 1.50 Publication 044 3.50 Commercial Rental, Leasing, & Licensing for Use 045 1.50 Hotels 044 2.90 Hotel/Motel (Additional Tax) ⁶ 144 2.00 Rental, Leasing, & Licensing for Use 045 1.50 Hotel/Motel (Additional Tax) ⁶ 144 5.00 Residential Rental, Leasing, & Licensing for Use 045 1.50 Hotel/Motel (Additional Tax) ⁶ 144 5.00 Residential Rental, Leasing, & Licensing for Use 045 2.20 Commercial Rental, Leasing, & Licensing for Use 045 2.20 Rental, L														
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Rental, Leasing, & Licensing for Use of TPP 214 3.50 Retail Sales Food for Home Consumption 062 1.50 Rental, Leasing, & Licensing for Use of TPP 214 2.90 Restaurant and Bars 011 3.50 MRRA Amount D 315 1.50 Restaurant and Bars 011 3.90 Retail Sales 017 3.50 Communications 005 1.50 Retail Sales Sales (Single Item Over \$5,000) 717 2.90 MRRA Amount D 315 3.50 Utilities 004 1.50 Retail Sales (Single Item Over \$5,000) 717 2.20 MRRA Amount D 315 3.50 Utilities 004 1.50 Retail Sales (Single Item Over \$5,000) 717 2.20 Communications 005 3.50 Utilities 004 1.50 Retail Sales Food for Home Consumption 062 2.50 Communications 005 3.50 Utilities 004 1.50 Retail Sales Food for Home Consumption 062 2.90 Transporting 006 3.50 Communications 05 <														
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Transporting 006 3.50 Communications 005 6.10 Utilities 004 3.50 Transporting 006 2.90 Jet Fuel Use Tax (cents per Gallon) 051 \$.03 Utilities 004 2.90 Use Tax Purchases 029 1.50 Jet Fuel Use Tax (cents per Gallon) 051 \$.028	Communications		005	3.50							•			
Utilities 004 3.50 Transporting 006 2.90 Jet Fuel Use Tax (cents per Gallon) 051 \$.03 Utilities 004 2.90 Use Tax Purchases 029 1.50 Jet Fuel Use Tax (cents per Gallon) 051 \$.028														
Jet Fuel Use Tax (cents per Gallon) 051 \$.03 Utilities 004 2.90 Use Tax Purchases 029 1.50 Jet Fuel Use Tax (cents per Gallon) 051 \$.028														
001 4.0±0	` ' '										Utilities		2.90	
Use Tax From Inventory 030 150											Jet Fuel Use Tax (cents per Gallon)	051	\$.028	3
Use 1 as Purchases 0.29 2.90	Use Tax From Inventory		030	1.50							Use Tax Purchases	029	2.90	

(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.

Use Tax From Inventory

Use Tax (Single Item Over \$5,000)

Arizona State, County and TABLE 2		MUNICIF			TRANSACTION PRIVILE		<u> </u>	<u> </u>		tax rates are expressed as percentag		e March 1		notod
ABLE Z				IEO					All	tax rates are expressed as percentag				notea
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	BUSINESS CODE	TAX RATE	COUNT
GLOBE	GL			GLA	GOODYEAR	GY			MAR	GUADALUPE	GU			MAR
Advertising		018	2.30		Advertising		018	2.50		Advertising		018	4.00	
Amusements		012	2.30		Amusements		012	2.50		Amusements		012	5.00	
Contracting – Prime		015	2.30		Contracting – Prime		015	3.50		Contracting – Prime		015	4.00	
Contracting - Speculative Builders		016	2.30		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	2.30		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.30		Job Printing		010	2.50		Job Printing		010	4.00	
Manufactured Buildings		027	2.30		Jet Fuel Sales (cents per gallon)		049	\$.03		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.30		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	2.30		Severance – Metal Mining		019	0.10		Publication		009	4.00	
Hotels		044	2.30		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, & Licens	sing for Llea	213	2.00		Hotel/Motel (Additional Tax) ^B		144	2.50		Residential Rental, Leasing, & Licensing fo	r I Ico	045	3.00	
Rental, Leasing, & Licensing for Use of		213	2.30		Residential Rental, Leasing, & Licensing	for Lleo	045	2.50		Commercial Rental, Leasing, & Licensing to		213	3.00	
Restaurant and Bars	ULIFF				Commercial Rental, Leasing, & Licensing					Rental, Leasing, & Licensing for Use of TPF		213	4.00	
		011	2.30		, 0,	_	213	2.50		, ,,	-			
Retail Sales	. e	017	2.30		Rental, Leasing, & Licensing for Use of T	PP	214	2.50		Restaurant and Bars		011	5.00	
Retail Sales Food for Home Consump	otion	062	2.30		Restaurant and Bars		011	4.00		Retail Sales		017	4.00	
MRRA Amount D		315	2.30		Retail Sales		017	2.50		Retail Sales Food for Home Consumption		062	4.00	
Communications		005	2.30		Retail Sales (Single item over \$5,000)		717	1.20		MRRA Amount D		315	4.00	
Transporting		006	2.30		Retail Sales Food for Home Consumption	n	062	2.00		Communications		005	4.00	
Utilities		004	2.30		MRRA Amount D		315	2.50		Transporting		006	4.00	
Use Tax Purchases		029	2.30		Communications		005	2.50		Utilities		004	4.00	
Use Tax from Inventory		030	2.30		Transporting		006	2.50		Use Tax Purchases		029	4.00	
					Utilities		004	2.50		Use Tax From Inventory		030	4.00	
					Jet Fuel Use Tax (cents per gallon)		051	\$.03						
					Use Tax Purchases		029	2.50		NOTE: Hotel/Motel (Additional Tax) is not a			ed by th	e City.
					Use Tax Purchases (Single item over \$5	,000)	729	1.20		of 4/1/2015 it is collected by the Department	of Revenu	ie.		
					Use Tax From Inventory	•	030	2.50						
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNT
HAYDEN	HY			GLA	HOLBROOK	HB			NAV	HUACHUCA CITY	HC			COH
Advertising		018	3.00		Amusements		012	3.00		Advertising		018	1.90	
Amusements		012	3.00		Contracting – Prime		015	3.00		Amusements		012	1.90	
Contracting – Prime		015	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Prime		015	1.90	
Contracting – Speculative Builders		016	3.00		Contracting – Owner Builder		037	3.00		Contracting – Speculative Builders		016	1.90	
Contracting – Owner Builder		037	3.00		Job Printing		010	3.00		Contracting – Owner Builder		037	1.90	
Feed at Wholesale		116	3.00		Manufactured Buildings		027	3.00		Feed at Wholesale		116	1.90	
Job Printing		010	3.00		Timbering and Other Extraction		020	3.00		Job Printing		010	1.90	
Manufactured Buildings		010	3.00		Severance – Metal Mining		019	0.10		Manufactured Buildings		010	1.90	
Timbering and Other Extraction		027	0.10		Publication		009	3.00		Timbering and Other Extraction		027	1.90	
•					Hotels									
Severance – Metal Mining		019	0.10				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	

	CITY CODE	CODE	RATE			CITY CODE	CODE	RATE		CIT	CODE	CODE	RATE	
HAYDEN	HY			GLA	HOLBROOK	НВ			NAV	HUACHUCA CITY F	НС			COH
Advertising		018	3.00		Amusements		012	3.00		Advertising		018	1.90	
Amusements		012	3.00		Contracting – Prime		015	3.00		Amusements		012	1.90	
Contracting – Prime		015	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Prime		015	1.90	
Contracting – Speculative Builders		016	3.00		Contracting – Owner Builder		037	3.00		Contracting – Speculative Builders		016	1.90	
Contracting – Owner Builder		037	3.00		Job Printing		010	3.00		Contracting – Owner Builder		037	1.90	
Feed at Wholesale		116	3.00		Manufactured Buildings		027	3.00		Feed at Wholesale		116	1.90	
Job Printing		010	3.00		Timbering and Other Extraction		020	3.00		Job Printing		010	1.90	
Manufactured Buildings		027	3.00		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.90	
Timbering and Other Extraction		020	0.10		Publication		009	3.00		Timbering and Other Extraction		020	1.90	
Severance – Metal Mining		019	0.10		Hotels		044	3.00		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Hotel/Motel (Additional Tax) ^B		144	2.00		Publication		009	1.90	
Hotels		044	3.00		Residential Rental, Leasing, & Licensing	g for Use	045	3.00		Hotels		044	1.90	
Hotel/Motel (Additional Tax) ^B		144	2.00		Commercial Rental, Leasing, & Licensir		213	3.00		Residential Rental, Leasing, & Licensing for Us	se	045	1.00	
Residential Rental, Leasing, & Licensing		045	3.00		Rental, Leasing, & Licensing for Use of	TPP	214	3.00		Commercial Rental, Leasing, & Licensing for U	lse	213	1.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Restaurant and Bars		011	3.00		Rental Occupancy		040	1.90	
Rental Occupancy		040	3.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.90	
Rental, Leasing, & Licensing for Use of T	PP	214	3.00		Retail Sales Food for Home Consumption	on	062	3.00		Restaurant and Bars		011	1.90	
Restaurant and Bars		011	3.00		MRRA Amount D		315	3.00		Retail Sales		017	1.90	
Retail Sales		017	3.00		Communications		005	3.00		Retail Sales Food for Home Consumption		062	1.90	
Retail Sales Food for Home Consumption	1	062	3.00		Transporting		006	3.00		MRRA Amount D		315	1.90	
MRRA Amount D		315	3.00		Utilities		004	3.00		Communications		005	1.90	
Communications		005	3.00		Use Tax Purchases		029	3.00		Transporting		006	1.90	
Transporting		006	3.00		Use Tax From Inventory		030	3.00		Utilities		004	1.90	
Utilities		004	3.00							Use Tax Purchases		029	1.90	
Use Tax Purchases		029	3.00							Use Tax From Inventory		030	1.90	
Use Tax From Inventory		030	3.00											

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.
	Page 8	

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

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	MUNICI	PALIT	IES					All	tax rates are expressed as percentages (%)	unless oth	erwise	noted.
	BUSINESS CODE	TAX RATE	COUNTY				TAX RATE	COUNTY		BUSINESS CODE	TAX RATE	COUNTY
JO			YAV	KEARNY KN				PNL	KINGMAN KM			MOH
	018	3.50		Advertising		018	4.00		Advertising	018	2.50	
	012			Amusements		012	4.00		Amusements	012	2.50	
	015	3.00		Contracting – Prime		015	4.00		Contracting – Prime	015	2.50	
	016	3.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	2.50	
	037	3.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	2.50	
	010	3.50		Job Printing		010	4.00		Job Printing	010	2.50	
	027	3.50		Manufactured Buildings		027	4.00		Manufactured Buildings	027	2.50	
	020	3.50		Timbering and Other Extraction		020	4.00		Timbering and Other Extraction	020	2.50	
	019	0.10		Publication		009	4.00		Severance – Metal Mining	019	0.10	
	009	3.50		Hotels		044	4.00		Publication	009	2.50	
	044	3.50		Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels	044	2.50	
	144	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.50		Hotel/Motel (Additional Tax) ^B	144	4.00	
	045	3.50		Commercial Rental, Leasing, & Licensing for Use	9	213	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.00	
ng for Use	213	3.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
TPP	214	3.50		Restaurant and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
	011	4.50		Retail Sales		017	4.00		Restaurant and Bars	011	2.50	
	017	3.50		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars (Additional Tax) A	111	1.00	
	315	3.50		MRRA Amount D		315	4.00		Retail Sales	017	2.50	
	005	3.50		Communications		005	4.00		MRRA Amount D	315	2.50	
	006	3.50		Transporting		006	4.00		Communications	005	2.50	
	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	
	REGION / CITY CODE	MUNICI REGION	REGION / CITY CODE JO O18 3.50 O12 3.50 O15 3.00 O16 3.00 O16 3.00 O17 3.50 O27 3.50 O20 3.50 O19 0.10 O09 3.50 O19 0.10 O19 0.1	REGION/ BUSINESS CTY CODE CODE CODE CODE CODE CODE CODE CODE	MUNICIPALITIES	MUNICIPALITIES	REGION BUSINESS TAX COUNTY CITY/TOWN NAME REGION BUSINESS CODE	NUNICIPALITIES	NUNICIPALITIES	MUNICIPALITIES	MUNICIPALITIES All tax rates are expressed as percentages (%) unless off record code Co	MUNICIPALITIES

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	LH			MOH	LITCHFIELD PARK	LP			MAR	MAMMOTH	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, & Licensing		045	2.80		Residential Rental, Leasing, & Licensing for		045	2.00	
Rental Occupancy		040	2.00		Commercial Rental, Leasing, & Licensing	for Use	213	2.80		Commercial Rental, Leasing, & Licensing fo	r Use	213	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TI	PP	214	2.80		Rental, Leasing, & Licensing for Use of TPF	•	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	1	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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TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Arizona State, County and (City <u>Tax F</u>	Rate Lool	k-Up To	<u>ol</u>	TRANSACTION PRIVILE	EGE A	ND OTH	HER 1	TAX RAT	E TABLES Eff	ective Marc	h 1, 202	20		
TABLE 2	N	MUNICIF	PALITI	ES					All	tax rates are expressed as percentages	ed as percentages (%) unless otherwise noted.				
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 REGIO		TAX RATE	COUNTY		
MARANA	MA			MA/PNL	MARICOPA	MP			PNL	MESA ME			MAR		
Amusements		012	2.00		Advertising		018	2.00		Advertising	018	2.00			
Contracting – Prime Contracting – Speculative Builders		015 016	4.00 4.00		Amusements Contracting – Prime		012 015	2.00 3.50		Amusements Contracting – Prime	012 015	2.00 2.00			
Contracting – Speculative Builders Contracting – Owner Builder		037	4.00		Contracting – Finne Contracting – Speculative Builders		015	3.50		Contracting – Finne Contracting – Speculative Builders	015	2.00			
Job Printing		010	2.00		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	2.00			
Manufactured Buildings		027	2.00		Job Printing		010	2.00		Job Printing	010	2.00			
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)	049	\$.03			
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Manufactured Buildings	027	2.00			
Publication		009	2.00		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.00			
Hotels		044	2.00		Publication		009	2.00		Severance – Metal Mining	019	0.10			
Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensi	ing for Llco	144 213	6.00 2.00		Hotels Hotel/Motel (Additional Tax) ^B		044 144	2.00		Publication Hotels	009 044	2.00 2.00			
Rental Occupancy	ing for ose	040	2.00		Residential Rental, Leasing, & Licensing f	for Use	045	2.00		Hotel/Motel (Additional Tax) ^B	144	5.00			
Rental, Leasing, & Licensing for Use of	f TPP	214	2.00		Commercial Rental, Leasing, & Licensing		213	2.00		Residential Rental, Leasing, & Licensing for Us		2.00			
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TF		214	2.00		Commercial Rental, Leasing, & Licensing for Us		2.00			
Retail Sales		017	2.00		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00			
MRRA Amount D		315	2.00		Retail Sales		017	2.00		Restaurant and Bars	011	2.00			
Communications		005	4.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales	017	2.00			
Transporting		006	2.00		MRRA Amount D		315	2.00		MRRA Amount D	315	2.00			
Utilities Use Tax Purchases		004 029	4.00 2.00		Communications Transporting		005 006	2.00		Communications Transporting	005 006	2.00 2.00			
Use Tax From Inventory		030	2.00		Utilities		004	2.00		Utilities	004	2.00			
obe rux riom inventory		000	2.00		Use Tax Purchases		029	2.00		Wastewater Utility Services	485	2.00			
					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			
	REGION /	BUSINES	S TAX		R	REGION /	BUSINESS	TAX		REGIO REGIO	N/ BUSINESS	TAX			
CITY/TOWN NAME	CITY CODI		RATE	COUNTY	CITY/TOWN NAME	TY CODE	CODE	RATE	COUNTY	CITY/TOWN NAME CITY CO	DE CODE	RATE	COUNTY		
MIAMI	MM	040	0.50	GLA	NOGALES	NO	0.4.0		STC	ORO VALLEY OR		0.50	PMA		
Advertising Amusements		018 012	2.50 2.50		Advertising Amusements		018 012	2.00 2.00		Advertising Amusements	018 012	2.50 2.50			
Contracting – Prime		012	2.50		Contracting – Prime		012	2.00		Contracting – Prime	012	4.00			
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders	016	4.00			
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	037	4.00			
Job Printing		010	2.50		Job Printing		010	2.00		Job Printing	010	2.50			
Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00		Manufactured Buildings	027	2.50			
Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction	020	2.50			
Severance – Metal Mining Publication		019 009	0.10 2.50		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10			
Hotels		009	2.50		Publication Hotels		009 044	2.00 2.00		Publication Hotels	009 044	2.50 2.50			
Residential Rental, Leasing, & Licensir	na for Use	044	2.50		Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) ^B	144	6.00			
Commercial Rental, Leasing, & Licensi		213	2.50		Residential Rental, Leasing, & Licensing for	or Use	045	2.00		Rental Occupancy	040	2.00			
Rental, Leasing, & Licensing for Use of		214	2.50		Commercial Rental, Leasing, & Licensing		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 TF	PP	214	2.00		Restaurant and Bars	011	2.50			
Retail Sales		017	2.50		Restaurant and Bars		011	2.00		Retail Sales	017	2.50			
Retail Sales Food for Home Consumpt	tion	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 Consumpt	tion	062	2.00		Transporting	006	2.50			
Communications Transporting		005 006	2.50 2.50		MRRA Amount D Communications		315 005	2.00 2.00		Utilities	004	4.00			
Transporting		000	2.50		Transporting		005	2.00							
					Utilities		004	2.00							
					Public Utility Right of Way		133	2.00							
					Wastewater Utility Services		485	2.00							

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

Arizona State, County and City	Tax Rate							AX RA	IE TABLES Effe			
BLE 2	MUN	NICIPAI	LITIES	S				All	tax rates are expressed as percentages (%) unless o	therwi	se note
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COL		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COUNT
PAGE	PG			COC	PARADISE VALLEY PV			MAR	PARKER PK			LAP
Advertising		018	3.00		Advertising	018	2.50		Advertising	018	2.00	
Amusements		012	3.00		Amusements	012	2.50		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime	015	2.50		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.50		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.50		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing	010	2.50		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.50		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.50		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication	009	2.50		Publication	009	2.00	
Hotels		044	3.00		Hotels	044	2.50		Hotels	044	2.00	
_		144				144	3.40			144	4.00	
Hotel/Motel (Additional Tax) B			4.263		Hotel/Motel (Additional Tax) B				Hotel/Motel (Additional Tax) B			
Residential Rental, Leasing, & Licensing for		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 TPP	,	214	3.00		Commercial Lease (Additional Tax) ^C	313	0.85		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy	040	1.65		Restaurant and Bars	011	4.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Retail Sales	017	2.00	
Retail Sales (Single Item Portion over \$3,000	00)	387	2.00		Restaurant and Bars	011	2.50		Retail Sales (Single Item Portion over \$2,500)	467	1.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales	017	2.50		MRRA Amount D	315	2.00	
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	062	2.50		Communications	005	2.00	
Communications		005	3.00		MRRA Amount D	315	2.50		Transporting	006	2.00	
Transporting		006	3.00		Communications	005	2.50		Utilities	004	3.00	
		004	3.00		Transporting	006	2.50					
Utilities												
			3.00		Utilities	004	2.50					
Use Tax Purchases	3 000)	029	3.00		Utilities Use Tax Purchases	004 029	2.50					
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory	,	029 389 030	2.00 3.00		Use Tax Purchases Use Tax From Inventory	029 030	2.50 2.50					
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME	REGION/	029 389	2.00	COUNTY	Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME REGION CITY COIT	029 030 BUSINESS	2.50	COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COU
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA	REGION/	029 389 030 BUSINESS CODE	2.00 3.00 TAX RATE	COUNTY	Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME REGION CITY COI PAYSON PS	029 030 BUSINESS E CODE	2.50 2.50 TAX RATE	COUNTY	PEORIA PE	CODE	RATE	COU
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising	REGION/	029 389 030 BUSINESS CODE	2.00 3.00 TAX RATE		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising REGION PS	029 030 BUSINESS CODE	2.50 2.50 TAX RATE		PEORIA PE Advertising	018	1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements	REGION/	029 389 030 BUSINESS CODE 018 012	2.00 3.00 TAX RATE 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements	029 030 BUSINESS CODE 018 012	2.50 2.50 TAX RATE 2.88 2.88		PEORIA PE Advertising Amusements	018 012	1.80 2.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime	REGION/	029 389 030 BUSINESS CODE 018 012 015	2.00 3.00 TAX RATE 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime	029 030 BUSINESS CODE 018 012 015	2.50 2.50 TAX RATE 2.88 2.88 2.88		PEORIA PE Advertising	018 012 015	1.80 2.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders	REGION/	029 389 030 BUSINESS CODE 018 012 015 016	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders	029 030 BUSINESS CODE 018 012 015 016	2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements	018 012	1.80 2.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	REGION/	029 389 030 BUSINESS CODE 018 012 015 016 037	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	029 030 BUSINESS CODE 018 012 015 016 037	2.50 2.50 TAX RATE 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	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	REGION/	029 389 030 BUSINESS CODE 018 012 015 016 037 116	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	029 030 BUSINESS E CODE 018 012 015 016 037 010	2.50 2.50 TAX RATE 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	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	REGION/	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	029 030 BUSINESS CODE 018 012 015 016 037 010 027	2.50 2.50 TAX RATE 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	018 012 015 016 037	1.80 2.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	REGION/	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010 027	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020	2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	1.80 2.80 1.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	REGION/	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	029 030 BUSINESS CODE 018 012 015 016 037 010 027	2.50 2.50 TAX RATE 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	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	REGION/	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010 027	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020	2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 027 020 019	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	REGION/	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	029 030 BUSINESS CODE 018 012 015 016 037 010 027 027 020 019	2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	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 1.80 1	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	REGION/	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019	3.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting — Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 010 027 020 019 009	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	REGION/	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 0.10 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	018 012 015 016 037 010 027 020 019 009 044 144	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	REGION / CITY CODE PA	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting — Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels 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 0.180 3.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for	REGION/ CITY CODE PA	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON 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) Rental Occupancy	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045 213	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for	REGION/ CITY CODE PA	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON 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) Commercial Rental, Leasing, & Licensing for Use	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy	REGION/ CITY CODE PA	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	REGION/ CITY CODE PA	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Prime Contracting – Owner Builders Contracting and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels 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 Rental, Leasing, & Licensing for Use Restaurant and Bars	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 3.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	REGION/ CITY CODE PA	029 389 030 BUSINESS CODE 018 012 015 016 037 116 027 020 019 009 044 144 045 213 040 214 011	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON PS Advertising Amusements Contracting – Prime Contracting – Prime Contracting – Owner Builders Contracting and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	REGION/ CITY CODE PA	029 389 030 BUSINESS CODE 018 015 016 037 116 027 020 019 009 044 144 045 213 040 214 011 017	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME REGION 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) 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 P	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 2.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	REGION/ CITY CODE PA	029 389 030 BUSINESS CODE 018 012 015 016 037 116 027 020 019 009 044 144 045 213 040 214 011 017 062	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME REGION 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) 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	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use Restaurant and Bars 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 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 2.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	REGION/ CITY CODE PA	029 389 030 BUSINESS CODE 018 012 015 016 037 116 027 020 019 009 044 144 045 213 040 214 011 017 062 315	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) 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	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels 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 Jeasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	REGION/ CITY CODE PA	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME REGION 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) 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	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) 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 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 2.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for 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	REGION/ CITY CODE PA	029 389 030 BUSINESS CODE 018 012 015 016 037 116 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005 006	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) 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	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels 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	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 006 004	1.80 2.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3, Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	REGION/ CITY CODE PA	029 389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) 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	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) 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 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 2.80 1.80 1.80 1.80 0.10 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.
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Arizona State, County and City Tax Rate Look-Up Tool

I F 2 | MUNICIPALITIES

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective March 1, 2020

TABLE 2 MUNICIPALITIES All tax rates are expressed as percentages (%) unless otherwise noted.

ABLE 2		MUNIC	PALIII	ES		
	GION / Y CODE		TAX RATE	COUNTY	CITY/TOWN NAME	REC
PHOENIX	PX			MAR	PIMA	Р
Advertising		018	0.50		Advertising	
Amusements		012	2.30		Amusements	
Contracting – Prime		015	2.30		Contracting – Prime	
Contracting – Speculative Builders		016	2.30		Contracting – Speculative Builders	
Contracting – Owner Builder		037	2.30		Contracting – Owner Builder	
Job Printing		010	2.30		Job Printing	
Jet Fuel Sales (cents per gallon)		049	\$.00732		Manufactured Buildings	
Manufactured Buildings		027	2.30		Timbering and Other Extraction	
Timbering and Other Extraction		020	2.30		Severance – Metal Mining	
Severance – Metal Mining		019	0.10		Publication	
Publication		009	2.30		Hotels	
Hotels		044	2.30		Residential Rental, Leasing, & Licensi	ing for
Hotel/Motel (Additional Tax) B		144	3.00		Commercial Rental, Leasing, & Licens	sing for
Residential Rental, Leasing, & Licensing for	Use	045	2.30		Rental, Leasing, & Licensing for Use of	of TPP
Commercial Rental, Leasing, & Licensing for	r Use	213	2.30		Restaurant and Bars	
Commercial Lease (Additional Tax) ^c		313	0.10		Retail Sales	
Rental Occupancy		040	2.30		Retail Sales Food for Home Consump	tion
Rental, Leasing, & Licensing for Use of TPP		214	2.30		MRRA Amount D	
Short-Term Motor Vehicle Rental (Additional Ta	x) ^E	114	2.00		Communications	
Restaurant and Bars		011	2.30		Transporting	
Retail Sales		017	2.30		Utilities	
Retail Sales (Single Item Portion over \$10,96	68)	165	2.00			
MRRA Amount D	-	315	2.30			
Communications		005	4.70			
Transporting		006	2.30			
Utilities		004	2.70			
Wastewater Removal Services		485	2.70			
Jet Fuel Use Tax (cents per gallon)		051	\$.00732			
Use Tax Purchases		029	2.30			
Use Tax Purch (Single Item Portion over \$10	0,968)	166	2.00			
Use Tax From Inventory	•	030	2.30			
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CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX Rate	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PIMA	PM			GRA	PINETOP-LAKESIDE	PP			NAV
Advertising		018	2.00		Advertising		018	3.00	
Amusements		012	2.00		Amusements		012	3.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00	
Job Printing		010	2.00		Job Printing		010	3.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	3.00	
Severance - Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	3.00	
Hotels		044	2.00		Hotels		044	3.00	
Residential Rental, Leasing, & Licens	ing for Use	045	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00	
Commercial Rental, Leasing, & Licen	sing for Use	213	2.00		Residential Rental, Leasing, & Licensin	g for Use	045	3.00	
Rental, Leasing, & Licensing for Use	of TPP	214	2.00		Commercial Rental, Leasing, & Licensii	ng for Use	213	3.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of	TPP	214	3.00	
Retail Sales		017	2.00		Restaurant and Bars		011	3.00	
Retail Sales Food for Home Consump	otion	062	2.00		Restaurant and Bars (Additional Tax)	L.	111	2.00	
MRRA Amount D		315	2.00		Retail Sales		017	3.00	
Communications		005	2.00		Retail Sales (Single Item Portion over \$	5,000)	357	1.50	
Transporting		006	2.00		Retail Sales Food for Home Consumpti	on	062	3.00	
Utilities		004	2.00		MRRA Amount D		315	3.00	
					Communications		005	3.00	
					Transporting		006	3.00	
					Utilities		004	3.00	

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT VALLEY	PL			YAV	QUARTZSITE	QZ			LAP
Advertising		018	2.83		Amusements		012	2.50	
Amusements		012	2.83		Contracting – Prime		015	3.50	
Contracting – Prime		015	2.83		Contracting – Speculative Builders		016	3.50	
Contracting – Speculative Builders		016	2.83		Contracting – Owner Builder		037	3.50	
Contracting – Owner Builder		037	2.83		Job Printing		010	2.50	
Job Printing		010	2.83		Manufactured Buildings		027	3.50	
Manufactured Buildings		027	2.83		Timbering and Other Extraction		020	2.50	
Timbering and Other Extraction		020	2.83		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50	
Publication		009	2.83		Hotels		044	5.50	
Hotels		044	2.83		Commercial Rental, Leasing, & Licens	ing for Use	213	2.50	
Hotel/Motel (Additional Tax) B		144	2.83		Rental, Leasing, & Licensing for Use of	of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of	TPP	214	2.83		Restaurant and Bars		011	3.00	
Restaurant and Bars		011	2.83		Retail Sales		017	2.50	
Retail Sales		017	2.83		Retail Sales (Single Item Portion over	\$10,000)	367	1.00	
Retail Sales Food for Home Consumpti	on	062	2.83		MRRA Amount D		315	2.50	
MRRA Amount D		315	2.83		Communications		005	2.50	
Communications		005	2.83		Transporting		006	2.50	
Transporting		006	2.83		Use Tax Purchases		029	2.50	
Utilities		004	2.83		Use Tax Purchases (Single item portion of	over \$10,000)	369	1.00	
Wastewater Utility Services		485	2.83		Use Tax From Inventory		030	2.50	
Use Tax Purchases		029	2.83						
Use Tax From Inventory		030	2.83						

(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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BLE 2	MU	NICIPA	LITIE	S					All	tax rates are expressed as percentages (%	i) unless o	therw	rise no
CITY/TOWN NAME	REGION / CITY	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COU
	CODE				QUEEN CREEK SPECIAL DISTRICT	QD			MAR	SAFFORD SF			GR/
QUEEN CREEK	QC			MAR/PNL	Amusements		012	2.50		Advertising	018	2.50	
Advertising		018	2.25		Job Printing		010	2.50		Amusements	012	2.50	
Amusements		012	2.25		Publication		009	2.50		Contracting – Prime	015	2.50	
Contracting – Prime		015	4.25		Hotels		044	2.50		Contracting – Speculative Builders	016	2.50	
Contracting – Speculative Builders		016	4.25		Restaurant and Bars		011	2.50		Contracting – Owner Builder	037	2.50	
Contracting – Owner Builder		037	4.25		Retail Sales		017	2.50		Feed at Wholesale	116	2.50	
Job Printing		010	2.25		Retail Sales Food for Home Consumptio	n	062	2.50		Job Printing	010	2.50	
Manufactured Buildings		027	2.25		MRRA Amount D		315	2.50		Manufactured Buildings	027	2.50	
Timbering and Other Extraction		020	2.25		Communications		005	2.50		Timbering and Other Extraction	020	2.50	
Severance – Metal Mining		019	0.10		Transporting		006	2.50		Severance – Metal Mining	019	0.10	
Publication		009	2.25		Utilities		004	2.50		Publication	009	2.50	
Hotels		044	2.25							Hotels	044	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00		Call 480-358-3000 to find out if these rate	s apply to	your busin	ess acti	vities in	Hotel/Motel (Additional Tax) ^B	144	5.00	
Residential Rental, Leasing, & Licensing for		045	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Commercial Rental, Leasing, & Licensing fo		213	2.25							Rental Occupancy	040	2.50	
Rental, Leasing, & Licensing for Use of TPF	>	214	2.25							Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Restaurant and Bars		011	2.25							Restaurant and Bars	011	2.50	
Retail Sales		017	2.25							Retail Sales	017	2.50	
Retail Sales Food for Home Consumption		062	2.25							Retail Sales (Single Item over \$5,000)	717	1.00	
MRRA Amount D		315	2.25							Retail Sales Food for Home Consumption	062	2.50	
Communications		005	2.25							MRRA Amount D	315	2.50	
Fransporting		006	2.25							Communications	005	2.50	
Utilities		004	2.25							Transporting	006	2.50	
Use Tax Purchases		029	2.25							Utilities	004	2.50	
Use Tax From Inventory		030	2.25							Use Tax Purchases	029	2.50	
										Use Tax Purchases (Single Item over \$5,000)	729	1.00	
										Use Tax From Inventory	030	2.50	
	REGION /	BUSINESS	TAX RATE	COUNTY		REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REG			X RATE
SAHUARITA	SA			PMA	SAN LUIS	SU			YMA	SCOTTSDALE S			
Amusements		012	2.00		Advertising		018	4.00		Advertising	018	1	1.75
Contracting – Prime		015	4.00		Amusements		012	4.00		Amusements	012	1	1.75
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00		Contracting – Prime	015	1	1.75
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	1	1.75
Job Printing		010	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	1	1.75
Manufactured Buildings		027	2.00		Job Printing		010	4.00		Feed at Wholesale	116	1	1.75
Γimbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00		Job Printing	010	1	1.75
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)	049	\$.	.018
Publication		009	2.00		Severance – Metal Mining		019	0.10		Manufactured Buildings	027	1	1.75
Hotels		044	2.00		Publication		009	4.00		Timbering and Other Extraction	020	1	1.75
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels		044	4.00		Severance – Metal Mining	019	0	0.10
Residential Rental, Leasing, & Licensing for	r Use	045	2.00		Residential Rental, Leasing, & Licensing for	or Use	045	4.00		Publication	009	1	1.75
Commercial Rental, Leasing, & Licensing fo	or Use	213	2.00		Commercial Rental, Leasing, & Licensing	for Use	213	4.00		Hotels	044	1	1.75
Rental, Leasing, & Licensing for Use of TPF	>	214	2.00		Rental, Leasing, & Licensing for Use of TF	PP	214	4.00		Hotel/Motel (Additional Tax) ^B	144	5	5.00
Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00		Residential Rental, Leasing, & Licensing for Use	e 045	1	1.75
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for Us	se 213	1	1.75
MRRA Amount D		315	2.00		Retail Sales (Single Item Portion over \$2,5	500)	467	1.50		Rental, Leasing, & Licensing for Use of TPP	214	1	1.75
Communications		005	2.00		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars	011		1.75
Transporting		006	2.00		MRRA Amount D		315	4.00		Retail Sales	017	1	1.75
Utilities		004	2.00		Communications		005	4.00		Retail Sales Food for Home Consumption	062	1	1.75
					Transporting		006	4.00		MDDA Amount D	215	4	1 75

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each
(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 tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and

Transporting

Use Tax Purchases

Use Tax From Inventory

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

Utilities

315

005

006

004

485

051

029

030

1.75

1.75

1.75

1.75

1.75

\$.018

1.55

1.55

006

004

029

469

030

4.00

4.00

4.00

1.50

4.00

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Wastewater Removal Services

Jet Fuel Use Tax (cents per gallon)

Transporting

Utilities

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

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BLE 2	MU	NICIPAL	LITIES	S					All t	ax rates are expressed as percentages (%) unless of	therwis	se note
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUN
SEDONA	SE			COC/YAV	SHOW LOW	SL			NAV	SIERRA VISTA SR			COF
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	2.45	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders	016	2.45	
Job Printing		010	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	037	2.45	
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 fo	r Use	213	3.50		Commercial Rental, Leasing, & Licensing f	for Use	213	2.00		Publication	009	1.95	
Rental, Leasing, & Licensing for Use of TPP)	214	3.50		Rental, Leasing, & Licensing for Use of TP	P	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		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	

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY
SNOWFLAKE	SN			NAV	SOMERTON	SO			YMA	SOUTH TUCSON	ST			PMA
Advertising		018	2.00		Advertising		018	3.30		Advertising		018	5.50	
Amusements		012	2.00		Amusements		012	3.30		Amusements		012	5.50	
Contracting – Prime		015	2.00		Contracting – Prime		015	3.30		Contracting – Prime		015	5.50	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	5.50	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	5.50	
Job Printing		010	2.00		Job Printing		010	3.30		Job Printing		010	5.50	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	3.30		Manufactured Buildings		027	5.50	
Timbering and Other Extraction		020	2.00		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	2.00		Publication		009	3.30		Publication		009	5.50	
Hotels		044	2.00		Hotels		044	3.30		Hotels		044	3.50	
Hotel/Motel (Additional Tax) ^B		144	4.00		Residential Rental, Leasing, & Licensing	for Use	045	3.30		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	2.00		Commercial Rental, Leasing, & Licensing	g for Use	213	3.30		Residential Rental, Leasing, & Licensing for	or Use	045	2.50	
Rental, Leasing, & Licensing for Use of TPF	Р	214	2.00		Rental, Leasing, & Licensing for Use of T	PP	214	3.30		Commercial Rental, Leasing, & Licensing f	or 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	2.00		Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TP	Ρ	214	6.50	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales Food for Home Consumption	n	062	3.30		Restaurant and Bars		011	5.50	
MRRA Amount D		315	2.00		MRRA Amount D		315	3.30		Retail Sales		017	5.00	
Communications		005	2.00		Communications		005	3.30		Retail Sales Food for Home Consumption		062	1.50	
Transporting		006	2.00		Transporting		006	3.30		MRRA Amount D		315	4.50	
Utilities		004	2.00		Utilities		004	3.30		Communications		005	5.50	
					Use Tax Purchases		029	2.50		Transporting		006	5.50	
					Use Tax From Inventory		030	2.50		Utilities		004	5.50	

(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

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BLE 2	MU	NICIPAI	LITIES	3	·				All t	ax rates are expressed as percentages	(%) un	less oth	erwise	note
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS CODE	TAX RATE	COU
SPRINGERVILLE	SV			APA	ST JOHNS	SJ			APA	STAR VALLEY	SY			GL
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 U		045	2.00	
Residential Rental, Leasing, & Licensing fo	or Use	045	3.00		Residential Rental, Leasing, & Licensing for	Use	045	2.00		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental, Leasing, & Licensing for Use of TP	Ρ	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 \$1,0	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						

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
SUPERIOR	SI			PNL	SURPRISE	SP			MAR	TAYLOR	TL			NAV
Advertising		018	4.00		Advertising		018	2.20		Advertising		018	2.00	
Amusements		012	4.00		Amusements		012	2.20		Amusements		012	2.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.70		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.70		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.70		Contracting – Owner Builder		037	2.00	
Job Printing		010	4.00		Feed at Wholesale		116	2.20		Job Printing		010	2.00	
Manufactured Buildings		027	4.00		Job Printing		010	2.20		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	4.00		Manufactured Buildings		027	2.20		Timbering and Other Extraction		020	2.00	
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	2.00	
Hotels		044	4.00		Publication		009	2.20		Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels		044	2.20		Hotel/Motel (Additional Tax) ^B		144	2.00	
Residential Rental, Leasing, & Licensing		045	2.00		Hotel/Motel (Additional Tax) ^B		144	4.52		Residential Rental, Leasing, & Licensing for	Use	045	2.00	
Commercial Rental, Leasing, & Licensin		213	2.00		Residential Rental, Leasing, & Licer		045	2.20		Commercial Rental, Leasing, & Licensing for		213	2.00	
Rental, Leasing, & Licensing for Use of	TPP	214	4.00		Commercial Rental, Leasing, & Lice	nsing for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPF)	214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy		040	2.20		Restaurant and Bars		011	2.00	
Retail Sales		017	4.00		Rental, Leasing, & Licensing for Use	of TPP	214	2.20		Retail Sales		017	2.00	
Retail Sales (Single Item Portion over \$5	500)	407	1.00		Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount D		315	4.00		Retail Sales		017	2.20		MRRA Amount D		315	2.00	
Communications		005	4.00		MRRA Amount D		315	2.20		Transporting		006	2.00	
Transporting		006	4.00		Communications		005	2.20						
Utilities		004	4.00		Transporting		006	2.20						
					Utilities		004	2.20						
					Use Tax Purchases		029	2.20						
					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.
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TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective March 1, 2020

TABLE 2		MUNICIF	'ALIII	ES			All tax rates are expressed as percentages (%) unless otherwise noted.					
CITY/TOWN NAME	REGION / CITY COD		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION/ CITY CODI		TAX RATE	COUNTY
TEMPE	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 Use	045	2.00		Residential Rental, Leasing, & Licensing for Use	045	2.50	
Residential Rental, Leasing, & Licer		045	1.80		Commercial Rental, Leasing, & Licensing for Use		2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Commercial Rental, Leasing, & Lice			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	e of TPP	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 Consur	nption	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 From Inventory		030	1.80		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	3.50	
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, & Licensing	g for Use	213	2.50	
Rental, Leasing, & Licensing for Use of 7	PP	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 nigh	ıt)	035	\$4.00 ea	
Commercial Rental, Leasing, & Licensin	g for Use	213	2.60	
Rental, Leasing, & Licensing for Use	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 Communicat	ions) ^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	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	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, & Licensin	ng for Use	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	

(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).

L	(A)	"Addition	al Tax'	' means	in addition	i to Res	staurant Ta	X.

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

7 in 20 na Otato, County and Oity	I WAY I TONG	C ECOK O	<u> </u>		III WILL TO THE TRANSPORT	OL / "	10011		.,	E 17 (BEEG	uro maioi	,	
TABLE 2 MUNICIPALITIES All tax rates are expressed										tax rates are expressed as percentages (%)	unless o	therwi	se noted.
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WELLTON	WT			YMA	WICKENBURG	WB		- 1	MAR/YAV	WILLCOX WC			COH
Advertising		018	2.50		Advertising		018	2.20		Advertising	018	3.00	
Amusements		012	2.50		Amusements		012	2.20		Amusements	012	3.00	
Contracting – Prime		015	2.50		Contracting – Prime		015	3.50		Contracting – Prime	015	3.00	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	3.00	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	3.00	
Job Printing		010	2.50		Feed at Wholesale		116	2.20		Job Printing	010	3.00	
Manufactured Buildings		027	2.50		Job Printing		010	2.20		Manufactured Buildings	027	3.00	
Timbering and Other Extraction		020	2.50		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	2.50		Severance - Metal Mining		019	0.10		Publication	009	3.00	
Hotels		044	2.50		Publication		009	2.20		Hotels	044	3.00	
Hotel/Motel (Additional Tax) ^B		144	2.50		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 for	r Use	213	2.50		Residential Rental, Leasing, & Licensing for	or Use	045	1.70		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Rental, Leasing, & Licensing for Use of TPP)	214	2.50		Commercial Rental, Leasing, & Licensing	for Use	213	1.70		Restaurant and Bars	011	3.00	
Restaurant and Bars		011	2.50		Rental Occupancy		040	1.70		Retail Sales	017	3.00	
Retail Sales		017	2.50		Rental, Leasing, & Licensing for Use of TP	P	214	2.20		Retail Sales (Single Item over \$1,250)	417	2.00	
Retail Sales Food for Home Consumption		062	2.50		Restaurant and Bars		011	2.20		Retail Sales Food for Home Consumption	062	3.00	
MRRA Amount D		315	2.50		Retail Sales		017	2.20		MRRA Amount D	315	3.00	
Communications		005	2.50		Retail Sales (Single Item over \$5,000)		717	1.69		Communications	005	3.00	
Transporting		006	2.50		Retail Sales Food for Home Consumption		062	2.20		Transporting	006	3.00	
Utilities		004	2.50		MRRA Amount D		315	2.20		Utilities	004	3.00	
					Communications		005	3.00					
					Transporting		006	2.20					
					Utilities		004	2.20					

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		GION / CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS	WL			COC	WINKELMAN	WM			GLA/PNL		NS			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	r Use	045	3.00		Residential Rental, Leasing, & Licensing	for Use	045	3.50		Hotels		044	3.00	
Commercial Rental, Leasing, & Licensing fo	or Use	213	3.00		Commercial Rental, Leasing, & Licensing	for Use	213	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Rental, Leasing, & Licensing for Use of TPF	>	214	3.50		Rental, Leasing, & Licensing for Use of T	PP	214	3.50		Commercial Rental, Leasing, & Licensing for	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	า	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.
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TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective March 1, 2020

TABLE 2					All	tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	
YOUNGTOWN	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 Use	045	2.00		Residential Rental, Leasing, & Licensing t		045	1.70		
Commercial Rental, Leasing, & Licensing	g for Use	213	2.00		Commercial Rental, Leasing, & Licensing		213	1.70		
Rental, Leasing, & Licensing for Use of T	PP	214	3.00		Rental, Leasing, & Licensing for Use of TI	PP	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 Consumptio	n	062	3.00		Retail Sales		017	1.70		
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	1	062	1.70		
Communications		005	3.00		MRRA Amount D		315	1.70		
Transporting		006	3.00		Communications		005	1.70		
Utilities		004	3.00		Transporting		006	1.70		
Use Tax Purchases		029	3.00		Utilities		004	1.70		
Use Tax From Inventory		030	3.00		Wastewater Utility Service		485	1.70		

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

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

TABLE 3	COUNTY CODES
Apache	AP
Cochise	CO
Coconino	CO
Gila	GL
Graham	GR
Greenlee	GR
La Paz	LA
Maricopa	MA
Mohave	MO
Municipal Water,	StatewideSW
Navajo	NA
Rio Nuevo District	, PimaPA
Pima	PM
Pinal	PN
Santa Cruz	ST
Sports & Tourism	Authority District – Maricopa MC
Yavapai	YA
Yuma	YM

TABLE 4	INDIAN RESERVATION CODES		
RESERVATION	I	COUNTY	CODE
Ak-Chin		Pinal	PNA
Cocopah		Yuma	YMB
Colorado River		La Paz	LAC
Fort McDowell-	∕avapai	Maricopa	MAE
Fort Mohave		Mohave	MOF
Fort Yuma-Que	chan	Yuma	YMG
Gila River		Maricopa	MAH
Gila River		Pinal	PNH
Havasupai		Coconino	COI
Норі		Coconino	COJ
Норі		Navajo	NAJ
Hualapai		Coconino	COK
Hualapai		Mohave	MOK
Kaibab-Paiute		Coconino	COL
Kaibab-Paiute		Mohave	MOL
		Apache	
Navajo		Coconino	COM
•		Navajo	
•		Maricopa	
Pascua-Yaqui		Pima	PMN
Salt River Pima-	-Maricopa	Maricopa	MAO
		Gila	
•		Graham	
		Pinal	
		Coconino	
		Maricopa	
		Pima	
		Pinal	
		Gila	
	=	Apache	
	-	Gila	
	•	Graham	
	=	Navajo	
		Yavapai	
Yavapai-Presco	tt	Yavapai	YAX