# **Transaction Privilege and Other Tax Rate Tables**

## ONE RATE CHANGE EFFECTIVE MAY 1, 2023

No Changes

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

No Changes

#### (When applicable, changes will be highlighted in yellow)

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

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

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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2023

	TABLE 1		TAX RATES FOR SALES IN THESE COUNTIES														
Business Code	TAXABLE ACTIVITIES <sup>a</sup>	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining–Nonmetal	3.437%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications <sup>k</sup>	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008	Pipeline	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
414	Peer-to-Peer Car Sharing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting-Prime	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%	.03%
025	Transient Lodging <sup>b</sup>	6.05%	6.90%	6.60%	6.55%	6.60%	7.27%	5.50%	6.38%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace m	6.05%	6.60%	6.05%	6.55%	6.60%	5.72%	5.50%	6.38%	5.50%	6.148%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax–Utilities	6.10%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water <sup>c</sup>	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax <sup>d</sup>	3.355¢	3.965¢	3.66¢	3.66¢	3.66¢	3.355¢	3.05¢	3.5563¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax <sup>d</sup>	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 <sup>e, h</sup>	0	0	0	0	0	\$2.50	0	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium <sup>h</sup>	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications <sup>g</sup>	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 into a Maintenance. Repair. Replacement or Alteration (MRRA) project. (E) When reporting for Short Term Motor Vehicle you must report Business Code 144).	(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.
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.	(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
	Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

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

(A) "Additional Tax" means in addition to Restaurant Tax.	(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	
(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 May 1, 2023

COUNTY COH

TABLE 2					MUNICIPALITIES				All tax rat	tes are expressed as percentages (%) uni	ess otherw	vise not	ed.
	Region / Ity code	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COU
APACHE JUNCTION	AJ			MAR/PNL	AVONDALE	AV			MAR	BENSON BS			CO
Advertising		018	2.40		Advertising		018	2.50		Advertising	018	3.50	
Amusements		012	2.40		Amusements		012	2.50		Amusements	012	3.50	
Contracting – Prime		015	2.40		Contracting – Prime		015	2.50		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	2.40		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	2.40		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder	037	4.00	
Feed at Wholesale		116	2.40		Job Printing		010	2.50		Job Printing	010	3.50	
Job Printing		010	2.40		Manufactured Buildings		027	2.50		Jet Fuel Sales (cents per gallon)	049	\$.035	
Manufactured Buildings		027	2.40		Timbering and Other Extraction		020	2.50		Manufactured Buildings	027	3.50	
Timbering and Other Extraction		020	2.40		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	3.50	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Severance – Metal Mining	019	0.10	
Publication		009	2.40		Hotels		044	2.50		Publication	009	3.50	
Hotels		044	2.40		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels	044	3.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.40		Residential Rental, Leasing and Licensing		045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00	
Residential Rental, Leasing and Licensing	for Use	045	2.20		Commercial Rental, Leasing, & Licensing	for Use	213	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.50	
Commercial Rental, Leasing, & Licensing	for Use	213	2.20		Rental, Leasing, & Licensing for Use of TI	PP	214	2.50		Commercial Rental, Leasing, & Licensing for Us	e 213	2.50	
Rental Occupancy		040	2.20		Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of TF	P	214	2.40		Retail Sales		017	2.50		Restaurant and Bars	011	3.50	
Restaurant and Bars		011	2.40		Retail Sales (Single Item Over \$5,000)		717	1.50		Retail Sales	017	3.50	
Retail Sales		017	2.40		Retail Sales Food for Home Consumption	1	062	2.50		Retail Sales (Single Item Over \$5,000)	717	1.00	
Retail Sales (Single Item Portion Over \$2,	000)	297	1.40		MRRA Amount <sup>D</sup>		315	2.50		Retail Sales Food for Home Consumption	062	3.50	
Retail Sales Food for Home Consumption		062	2.40		Communications		005	2.50		MRRA Amount D	315	3.50	
MRRA Amount <sup>D</sup>		315	2.40		Transporting		006	2.50		Communications	005	3.50	
Communications		005	3.40		Utilities		004	2.50		Transporting	006	3.50	
Transporting		006	2.40		Use Tax Purchases		029	1.50		Utilities	004	3.50	
Utilities		004	3.40		Use Tax From Inventory		030	1.50		Jet Fuel Use Tax (cents per gallon)	051	\$.035	
Use Tax Purchases		029	2.40		-					Use Tax Purchases	029	3.50	
Use Tax (Single Item Portion Over \$2,000	)	299	1.40							Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
Use Tax From Inventory		030	2.40							Use Tax From Inventory	030	3.50	

BISBEEBBCOHAdvertising0183.50Amusements0123.50Contracting – Prime0153.50Contracting – Speculative Builders0163.50Contracting – Owner Builder0373.50Feed at Wholesale1163.50Job Printing0103.50Manufactured Buildings0273.50Timbering and Other Extraction0203.50Severance – Metal Mining0190.10Publication0093.50Hotels0443.50Hotel/Motel (Additional Tax) <sup>B</sup> 1445.00Residential Rental, Leasing, & Licensing for Use2133.50Restaurant and Bars0113.50Retail Sales0173.50Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount P3153.50	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
Amusements         012         3.50           Contracting – Prime         015         3.50           Contracting – Speculative Builders         016         3.50           Contracting – Owner Builder         037         3.50           Feed at Wholesale         116         3.50           Job Printing         010         3.50           Manufactured Buildings         027         3.50           Timbering and Other Extraction         020         3.50           Severance – Metal Mining         019         0.10           Publication         009         3.50           Hotel/Motel (Additional Tax) <sup>B</sup> 144         5.00           Residential Rental, Leasing, & Licensing for Use         045         3.50           Commercial Rental, Leasing, & Licensing for Use         213         3.50           Rental, Leasing, & Licensing for Use of TPP         214         3.50           Restaurant and Bars         011         3.50           Retail Sales         017         3.50           Retail Sales Food for Home Consumption         062         3.50           MRRA Amount <sup>D</sup> 315         3.50	BISBEE	BB			СОН
Contracting – Prime0123.50Contracting – Speculative Builders0163.50Contracting – Owner Builder0373.50Feed at Wholesale1163.50Job Printing0103.50Manufactured Buildings0273.50Timbering and Other Extraction0203.50Severance – Metal Mining0190.10Publication0093.50Hotel/Motel (Additional Tax) <sup>B</sup> 1445.00Residential Rental, Leasing, & Licensing for Use2133.50Commercial Rental, Leasing, & Licensing for Use2133.50Restaurant and Bars0113.50Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount <sup>D</sup> 3153.50	Advertising		018	3.50	
$\begin{array}{c c} \mbox{Contracting} - \mbox{Speculative Builders} & 016 & 3.50 \\ \mbox{Contracting} - \mbox{Owner Builder} & 037 & 3.50 \\ \mbox{Feed at Wholesale} & 116 & 3.50 \\ \mbox{Job Printing} & 010 & 3.50 \\ \mbox{Manufactured Buildings} & 027 & 3.50 \\ \mbox{Timbering and Other Extraction} & 020 & 3.50 \\ \mbox{Severance} - \mbox{Metal Mining} & 019 & 0.10 \\ \mbox{Publication} & 009 & 3.50 \\ \mbox{Hotel} \mbox{Motel} \mbox{Manufactured Buildings} \mbox{Motel} $	Amusements		012	3.50	
$\begin{array}{cccc} \mbox{Contracting} - \mbox{Owner Builder} & 037 & 3.50 \\ \mbox{Feed at Wholesale} & 116 & 3.50 \\ \mbox{Job Printing} & 010 & 3.50 \\ \mbox{Manufactured Buildings} & 027 & 3.50 \\ \mbox{Timbering and Other Extraction} & 020 & 3.50 \\ \mbox{Severance} - \mbox{Metal Mining} & 019 & 0.10 \\ \mbox{Publication} & 009 & 3.50 \\ \mbox{Hotels} & 044 & 3.50 \\ \mbox{Hotel} (\mbox{Additional Tax})^{B} & 144 & 5.00 \\ \mbox{Residential Rental, Leasing, & Licensing for Use} & 045 & 3.50 \\ \mbox{Commercial Rental, Leasing, & Licensing for Use} & 213 & 3.50 \\ \mbox{Restaurant and Bars} & 011 & 3.50 \\ \mbox{Retail Sales Food for Home Consumption} & 062 & 3.50 \\ \mbox{MRRA Amount}^{D} & 315 & 3.50 \\ \end{array}$	Contracting – Prime		015	3.50	
Feed at Wholesale         116 $3.50$ 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 $3.50$ Hotel/Motel (Additional Tax) <sup>B</sup> 144 $5.00$ Residential Rental, Leasing, & Licensing for Use         213 $3.50$ Commercial Rental, Leasing, & Licensing for Use         213 $3.50$ Restaurant and Bars         011 $3.50$ Retail Sales         017 $3.50$ Retail Sales Food for Home Consumption         062 $3.50$ MRRA Amount <sup>D</sup> 315 $3.50$	Contracting – Speculative Builders		016	3.50	
Job Printing1103.50Job Printing0103.50Manufactured Buildings0273.50Timbering and Other Extraction0203.50Severance – Metal Mining0190.10Publication0093.50Hotels0443.50Hotel/Motel (Additional Tax) <sup>B</sup> 1445.00Residential Rental, Leasing, & Licensing for Use2133.50Commercial Rental, Leasing, & Licensing for Use2133.50Restaurant and Bars0113.50Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount <sup>D</sup> 3153.50	Contracting – Owner Builder		037	3.50	
Manufactured Buildings027 $3.50$ Timbering and Other Extraction020 $3.50$ Severance – Metal Mining0190.10Publication009 $3.50$ Hotels044 $3.50$ Hotel/Motel (Additional Tax) <sup>B</sup> 144 $5.00$ Residential Rental, Leasing, & Licensing for Use213 $3.50$ Commercial Rental, Leasing, & Licensing for Use213 $3.50$ Rental, Leasing, & Licensing for Use of TPP214 $3.50$ Restaurant and Bars011 $3.50$ Retail Sales017 $3.50$ Retail Sales Food for Home Consumption062 $3.50$ MRRA Amount <sup>D</sup> $315$ $3.50$	Feed at Wholesale		116	3.50	
Timbering and Other Extraction020 $3.50$ Severance – Metal Mining0190.10Publication009 $3.50$ Hotels044 $3.50$ Hotel/Motel (Additional Tax) <sup>B</sup> 144 $5.00$ Residential Rental, Leasing, & Licensing for Use213 $3.50$ Commercial Rental, Leasing, & Licensing for Use213 $3.50$ Rental, Leasing, & Licensing for Use of TPP214 $3.50$ Restaurant and Bars011 $3.50$ Retail Sales017 $3.50$ Retail Sales Food for Home Consumption062 $3.50$ MRRA Amount <sup>D</sup> 315 $3.50$	Job Printing		010	3.50	
Severance - Metal Mining0190.10Publication009 $3.50$ Hotels044 $3.50$ Hotel/Motel (Additional Tax) <sup>B</sup> 144 $5.00$ Residential Rental, Leasing, & Licensing for Use045 $3.50$ Commercial Rental, Leasing, & Licensing for Use213 $3.50$ Rental, Leasing, & Licensing for Use of TPP214 $3.50$ Restaurant and Bars011 $3.50$ Retail Sales017 $3.50$ Retail Sales Food for Home Consumption062 $3.50$ MRRA Amount <sup>D</sup> $315$ $3.50$	Manufactured Buildings		027	3.50	
Publication0093.50Hotels0443.50Hotel/Motel (Additional Tax) <sup>B</sup> 1445.00Residential Rental, Leasing, & Licensing for Use0453.50Commercial Rental, Leasing, & Licensing for Use2133.50Rental, Leasing, & Licensing for Use of TPP2143.50Restaurant and Bars0113.50Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount <sup>D</sup> 3153.50	Timbering and Other Extraction		020	3.50	
Hotels0443.50Hotel/Motel (Additional Tax) <sup>B</sup> 1445.00Residential Rental, Leasing, & Licensing for Use0453.50Commercial Rental, Leasing, & Licensing for Use2133.50Rental, Leasing, & Licensing for Use of TPP2143.50Restaurant and Bars0113.50Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount <sup>D</sup> 3153.50	Severance – Metal Mining		019	0.10	
Hotel/Motel (Additional Tax) <sup>B</sup> 1445.00Residential Rental, Leasing, & Licensing for Use0453.50Commercial Rental, Leasing, & Licensing for Use2133.50Rental, Leasing, & Licensing for Use of TPP2143.50Restaurant and Bars0113.50Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount <sup>D</sup> 3153.50	Publication		009	3.50	
Residential Rental, Leasing, & Licensing for Use0453.50Commercial Rental, Leasing, & Licensing for Use2133.50Rental, Leasing, & Licensing for Use of TPP2143.50Restaurant and Bars0113.50Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount D3153.50	Hotels		044	3.50	
Commercial Rental, Leasing, & Licensing for Use         213         3.50           Rental, Leasing, & Licensing for Use of TPP         214         3.50           Restaurant and Bars         011         3.50           Retail Sales         017         3.50           Retail Sales Food for Home Consumption         062         3.50           MRRA Amount <sup>D</sup> 315         3.50	Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Rental, Leasing, & Licensing for Use of TPP         214         3.50           Restaurant and Bars         011         3.50           Retail Sales         017         3.50           Retail Sales Food for Home Consumption         062         3.50           MRRA Amount <sup>D</sup> 315         3.50	Residential Rental, Leasing, & Licensing	for Use	045	3.50	
Restaurant and Bars         011         3.50           Retail Sales         017         3.50           Retail Sales Food for Home Consumption         062         3.50           MRRA Amount <sup>D</sup> 315         3.50	Commercial Rental, Leasing, & Licensing	for Use	213	3.50	
Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount D3153.50	Rental, Leasing, & Licensing for Use of T	PP	214	3.50	
Retail Sales Food for Home Consumption     062     3.50       MRRA Amount <sup>D</sup> 315     3.50	Restaurant and Bars		011	3.50	
MRRA Amount <sup>D</sup> 315 3.50	Retail Sales		017	3.50	
0.00	Retail Sales Food for Home Consumption	ı	062	3.50	
0	MRRA Amount <sup>D</sup>		315	3.50	
Communications 005 3.50	Communications		005	3.50	
Transporting 006 3.50	Transporting		006	3.50	
Utilities 004 3.50			004	3.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
BUCKEYE	BE			MAR
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
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) <sup>B</sup>		144	3.00	
Residential Rental, Leasing, & Licensir	ng for Use	045	2.00	
Commercial Rental, Leasing, & Licensi	ng for Use	213	2.00	
Rental Occupancy	-	040	2.00	
Rental, Leasing, & Licensing for Use of	f TPP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Over \$5,000)		717	1.10	
Retail Sales Food for Home Consumpt		062	3.00	
MRRA Amount D		315	3.00	
Communications		005	4.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single Item Over	\$5,000)	729	1.10	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
BULLHEAD CITY	BH			MOH
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	
Jet Fuel Sales (cents per gallon)		049	\$.03	
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) <sup>B</sup>		144	3.00	
Commercial Rental, Leasing, & Licens	sing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of	of TPP	214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
MRRA Amount <sup>D</sup>		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Jet Fuel Use Tax (cents per gallon)		051	\$.03	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

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

## TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2023

TABLE 2					MUNICIPALITIES				All tax rate	es are expressed as percentages (%) unles	s otherwi	se not	ed.
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	tax Rate	COUNT
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) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00	
Residential Rental, Leasing, & Licensing for	r 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	or Use	213	2.00		Commercial Rental, Leasing, & Licensing for	Use	213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	1.80	
Rental, Leasing, & Licensing for Use of TPF	0	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	00)	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 <sup>D</sup>		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 <sup>D</sup>	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					

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

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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2023

TABLE 2					MUNICIPALITIES				All tax rat	tes are expressed as percentages (%) unless	otherwis	e noted	
	region / Ity code	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION. CITY COD		ISINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODI	BUSINESS CODE	TAX RATE	COUNT
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	
Fimbering 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) <sup>B</sup>		144	2.00		Residential Rental, Leasing, & Licensing for Use	(	045	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	7.00	
Residential Rental, Leasing, & Licensing for	or Use	045	3.00		Commercial Rental, Leasing, & Licensing for Use	2	213	3.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Rental, Leasing, & Licensing for Use of TPP	2	214	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TF	P	214	3.50		Restaurant and Bars	(	011	3.00		Rental Occupancy	040	2.00	
Restaurant and Bars		011	3.50		Retail Sales	(	017	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Retail Sales		017	3.50		Retail Sales (Single Item Portion Over \$9,999)	:	377	2.00		Restaurant and Bars	011	3.50	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption	(	062	3.00		Retail Sales	017	3.00	
MRRA Amount <sup>D</sup>		315	3.50		MRRA Amount <sup>D</sup>	:	315	3.00		MRRA Amount <sup>D</sup>	315	3.00	
Communications		005	3.50		Communications		005	3.00		Communications	005	7.00	
Fransporting		006	3.50		Transporting	(	006	3.00		Transporting	006	2.00	
Jtilities		004	3.50		Utilities	(	004	3.00		Utilities	004	2.00	
										Use Tax Purchases	029	2.00	
										Use Tax From Inventory	030	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) <sup>B</sup>		144	3.00	
Residential Rental, Leasing, & Licensin	g for Use	045	3.00	
Commercial Rental, Leasing, & Licensi	ng for Use	213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of	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 Consumpti	on	062	3.00	
MRRA Amount <sup>D</sup>		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
COTTONWOOD	CW			YAV
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	4.50	
Contracting – Speculative Builders		016	4.50	
Contracting – Owner Builder		037	4.50	
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) <sup>B</sup>		144	3.50	
Residential Rental, Leasing, & Licensin	g for Use	045	3.00	
Commercial Rental, Leasing, & Licensii	ng for Use	213	3.50	
Rental Occupancy		040	3.50	
Rental, Leasing, & Licensing for Use of	TPP	214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consumpti	on	062	3.50	
MRRA Amount D		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	1.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
DEWEY-HUMBOLDT	DH			YAV
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) <sup>B</sup>		144	2.00	
Residential Rental, Leasing, & Licensing	045	2.00		
Commercial Rental, Leasing, & Licensin	213	2.00		
Rental, Leasing, & Licensing for Use of	TPP	214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption	n	062	2.00	
MRRA Amount <sup>D</sup>		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

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

Effective May 1, 2023

IADLE Z				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
DOUGLAS	DL			COH
Advertising		018	3.80	
Amusements		012	3.80	
Contracting – Prime		015	3.80	
Contracting – Speculative Builders		016	3.80	
Contracting – Owner Builder		037	3.80	
Feed at Wholesale		116	3.80	
Job Printing		010	3.80	
Manufactured Buildings		027	3.80	
Timbering and Other Extraction		020	3.80	
Severance – Metal Mining		019	0.10	
Publication		009	3.80	
Hotels		044	3.80	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Residential Rental, Leasing and Licensing	g for Use	045	2.80	
Commercial Rental, Leasing, & Licensing	for Use	213	2.80	
Rental Occupancy		040	2.80	
Rental, Leasing, & Licensing for Use of T	PP	214	3.80	
Restaurant and Bars		011	3.80	
Retail Sales		017	3.80	
Retail Sales (Single Item Portion Over \$1		367	2.80	
Retail Sales Food for Home Consumption	1	062	3.80	
MRRA Amount D		315	3.80	
Communications		005	3.80	
Transporting		006	3.80	
Utilities		004	3.80	
Use Tax Purchases		029	3.80	
Use Tax Purchases (Single Item Portion 0	Over \$10,000	369	2.80	
Use Tax From Inventory		030	3.80	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	tax Rate	COUNTY
DUNCAN	DC			GRN
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) <sup>B</sup>		144	3.00	
Residential Rental, Leasing, & Licens	ing for Use	045	2.00	
Commercial Rental, Leasing, & Licen		213	2.00	
Rental, Leasing, & Licensing for Use	of TPP	214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consum	otion	062	2.00	
MRRA Amount <sup>D</sup>		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
EAGAR	EG			APA
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	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) <sup>B</sup>		144	3.00	
Residential Rental, Leasing, & Licensing	for Use	045	3.00	
Commercial Rental, Leasing, & Licensin	Commercial Rental, Leasing, & Licensing for Use			
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of	TPP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Over \$1,000)		157	2.00	
Retail Sales Food for Home Consumptic	n	062	3.00	
MRRA Amount <sup>D</sup>		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 \$	1,000)	159	2.00	
Use Tax From Inventory		030	3.00	

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
EL MIRAGE	EM			MAR
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	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) <sup>B</sup>		144	2.00	
Residential Rental, Leasing, & Licensing	for Use	045	3.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00	
Rental, Leasing, & Licensing for Use of T	PP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
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	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	tax Rate	COUNTY
<u>ELOY</u>	EL			PNL
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.50	
Contracting – Speculative Builders		016	4.50	
Contracting – Owner Builder		037	4.50	
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	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Residential Rental, Leasing, & Licensi	ing for Use	045	3.00	
Commercial Rental, Leasing, & Licens	sing for Use	213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of	of TPP	214	3.00	
Restaurant and Bars		011	6.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over	\$6,000)	337	1.50	
Retail Sales Food for Home Consump	otion	062	2.00	
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 Portion	over \$6,000	339	1.50	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
FLAGSTAFF	FS			COC
Advertising		018	2.281	
Amusements		012	2.281	
Contracting – Prime		015	2.281	
Contracting – Speculative Builders		016	2.281	
Contracting – Owner Builder		037	2.281	
Feed at Wholesale		116	2.281	
Job Printing		010	2.281	
Manufactured Buildings		027	2.281	
Timbering and Other Extraction		020	2.281	
Severance – Metal Mining		019	0.100	
Publication		009	2.281	
Hotels		044	4.281	
Commercial Rental, Leasing, & Licens	sing for Use	213	2.281	
Rental, Leasing, & Licensing for Use of	of TPP	214	2.281	
Restaurant and Bars		011	4.281	
Retail Sales		017	2.281	
MRRA Amount D		315	2.281	
Communications		005	2.281	
Transporting		006	2.281	
Utilities		004	2.281	
Public Utility Right of Way		133	2.000	
Use Tax Purchases		029	2.281	
Use Tax From Inventory		030	2.281	

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

## TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

030

2.90

Effective May 1, 2023

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unles	ss otherw	vise no	ted.
	REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
FLORENCE	FL			PNL	FOUNTAIN HILLS	FH			MAR	FREDONIA FD			COC
Advertising		018	2.00		Advertising		018	2.90		Advertising	018	4.00	
Amusements		012	2.00		Amusements		012	2.90		Amusements	012	4.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	2.90		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.90		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.90		Contracting – Owner Builder	037	4.00	
Job Printing		010	2.00		Job Printing		010	2.90		Job Printing	010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.90		Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.90		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	2.00		Publication		009	2.90		Publication	009	4.00	
Hotels		044	2.00		Hotels		044	2.90		Hotels	044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Residential Rental, Leasing, & Licensing for Use	045	4.00	
Residential Rental, Leasing, & Licensing for	Use	045	2.00		Residential Rental, Leasing, & Licensing fo	r Use	045	1.60		Commercial Rental, Leasing, & Licensing for Use	213	4.00	
Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Commercial Rental, Leasing, & Licensing for	or Use	213	1.60		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Rental, Leasing, & Licensing for Use of TPP	•	214	2.00		Commercial Lease (Additional Tax) <sup>C</sup>		313	1.30		Restaurant and Bars	011	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPI	P	214	2.90		Retail Sales	017	4.00	
Retail Sales		017	2.00		Restaurant and Bars		011	2.90		Retail Sales Food for Home Consumption	062	4.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	2.90		MRRA Amount <sup>D</sup>	315	4.00	
MRRA Amount <sup>D</sup>		315	2.00		Retail Sales Food for Home Consumption		062	2.90		Communications	005	4.00	
Communications		005	2.00		MRRA Amount <sup>D</sup>		315	2.90		Transporting	006	4.00	
Transporting		006	2.00		Communications		005	2.90		Utilities	004	4.00	
Utilities		004	2.00		Transporting		006	2.90		Use Tax Purchases	029	4.00	
Use Tax Purchases		029	2.00		Utilities		004	2.90		Use Tax From Inventory	030	4.00	
Use Tax From Inventory		030	2.00		Use Tax Purchases		029	2.90					
•													

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

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

Use Tax From Inventory

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

(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 Bus	(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.	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 MUNICIDAL ITIES

2.50

029

Effective May 1, 2023

PEGION / BUSINESS TAX

COUNTY MAR

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%)	) unless	otherwis	se note	<b>1</b> .
	EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	C
<u>GLOBE</u>	GL			GLA	GOODYEAR	GY			MAR	GUADALUPE	GU			Μ
Advertising		018	3.30		Advertising		018	2.50		Advertising		018	4.00	
Amusements		012	3.30		Amusements		012	2.50		Amusements		012	5.00	
Contracting – Prime		015	3.30		Contracting – Prime		015	3.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	4.00	
Job Printing		010	3.30		Job Printing		010	2.50		Job Printing		010	4.00	
Manufactured Buildings		027	3.30		Jet Fuel Sales (cents per gallon)		049	\$.03		Manufactured Buildings		027	4.00	
imbering and Other Extraction		020	3.30		Manufactured Buildings		027	2.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining		019	0.10	
Publication		009	3.30		Severance – Metal Mining		019	0.10		Publication		009	4.00	
lotels		044	3.30		Publication		009	2.50		Hotels		044	4.00	
lotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00	
ommercial Rental, Leasing, & Licensing for	or Use	213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.50		Residential Rental, Leasing, & Licensing for	Use	045	3.00	
Rental, Leasing, & Licensing for Use of TPI	Р	214	3.30		Residential Rental, Leasing, & Licensing for	r Use	045	2.50		Commercial Rental, Leasing, & Licensing for	r Use	213	3.00	
Restaurant and Bars		011	3.30		Commercial Rental, Leasing, & Licensing for	or Use	213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TPF	>	214	2.50		Restaurant and Bars		011	5.00	
Retail Sales Food for Home Consumption		062	2.30		Restaurant and Bars		011	4.00		Retail Sales		017	4.00	
IRRA Amount <sup>D</sup>		315	3.30		Retail Sales		017	2.50		Retail Sales Food for Home Consumption		062	4.00	
Communications		005	3.30		Retail Sales (Single Item Over \$5,000)		717	1.20		MRRA Amount D		315	4.00	
ransporting		006	3.30		Retail Sales Food for Home Consumption		062	2.00		Communications		005	4.00	
Jtilities		004	3.30		MRRA Amount <sup>D</sup>		315	2.50		Transporting		006	4.00	
Jse Tax Purchases		029	3.30		Communications		005	2.50		Utilities		004	4.00	
Jse Tax from Inventory		030	3.30		Transporting		006	2.50		Use Tax Purchases		029	4.00	
					Utilities		004	2.50		Use Tax From Inventory		030	4.00	
					Jet Fuel Use Tax (cents per gallon)		051	\$.03						
					Line Tey Durcheses		000	0.50		NOTE: Ustal/Matal (Additional Tax) is not a m				- 0

Use Tax Purchases

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
HAYDEN	HY			GLA
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	0.10	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Residential Rental, Leasing, & Licen	sing for Use	045	3.00	
Commercial Rental, Leasing, & Licer	nsing for Use	213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use	of TPP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consum	ption	062	3.00	
MRRA Amount <sup>D</sup>		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

Use Tax From Inventory	\$5,000)	729 030	1.20 2.50	
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
HOLBROOK Amusements	HB	012	3.00	NAV
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) <sup>B</sup> Residential Rental, Leasing, & Licensin Commercial Rental, Leasing, & Licensin	ng for Use	015 016 037 010 027 020 019 009 044 144 045 213 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	
Rental, Leasing, & Licensing for Use of Restaurant and Bars Retail Sales Retail Sales Food for Home Consumpti MRRA Amount <sup>D</sup> Communications Transporting Utilities Use Tax Purchases Use Tax From Inventory		214 011 017 062 315 005 006 004 029 030	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	

NOTE: Hotel/Motel (Additional Tax) is not a new tax. It was collected by the City. As
of 4/1/2015 it is collected by the Department of Revenue.

Y	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY
	HUACHUCA CITY	HC			СОН
	Advertising		018	1.90	
	Amusements		012	1.90	
	Contracting – Prime		015	1.90	
	Contracting – Speculative Builders		016	1.90	
	Contracting – Owner Builder		037	1.90	
	Feed at Wholesale		116	1.90	
	Job Printing		010	1.90	
	Manufactured Buildings		027	1.90	
	Timbering and Other Extraction		020	1.90	
	Severance – Metal Mining		019	0.10	
	Publication		009	1.90	
	Hotels		044	1.90	
	Residential Rental, Leasing, & Licensing	for Use	045	1.00	
	Commercial Rental, Leasing, & Licensing	for Use	213	1.00	
	Rental Occupancy		040	1.90	
	Rental, Leasing, & Licensing for Use of T	PP	214	1.90	
	Restaurant and Bars		011	1.90	
	Retail Sales		017	1.90	
	Retail Sales Food for Home Consumption	ı	062	1.90	
	MRRA Amount D		315	1.90	
	Communications		005	1.90	
	Transporting		006	1.90	
	Utilities		004	1.90	
	Use Tax Purchases		029	1.90	
	Use Tax From Inventory		030	1.90	

	(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.
ſ	(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 MUNICIDAL ITIES

Effective May 1, 2023

TABLE 2					MUNICIPALITIES				All tax r	ates are expressed as percentages (%) u	nless oth	erwis	e note	d.
	EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY			INESS ODE	TAX RATE	С
JEROME	JO			YAV	KEARNY	KN			PNL	KINGMAN	M			N
Advertising		018	3.50		Advertising		018	4.00		Advertising	0	18	2.50	
Amusements		012	3.50		Amusements		012	4.00		Amusements	0	12	2.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.00		Contracting – Prime	0	15	2.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	0	16	2.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	0	37	2.50	
Job Printing		010	3.50		Job Printing		010	4.00		Job Printing	0	10	2.50	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	4.00		Manufactured Buildings	0	27	2.50	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	4.00		Timbering and Other Extraction	0	20	2.50	
Severance – Metal Mining		019	0.10		Publication		009	4.00		Severance – Metal Mining	0	19	0.10	
Publication		009	3.50		Hotels		044	4.00		Publication	0	09	2.50	
Hotels		044	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotels	0	44	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Residential Rental, Leasing, & Licensing for	' Use	045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>	1	44	4.00	
Residential Rental, Leasing, & Licensing for		045	3.50		Commercial Rental, Leasing, & Licensing fo	or Use	213	2.50		Residential Rental, Leasing, & Licensing for Us	e 0	45	2.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.50		Rental, Leasing, & Licensing for Use of TPF	2	214	4.00		Commercial Rental, Leasing, & Licensing for U	se 2	13	2.00	
Rental, Leasing, & Licensing for Use of TP	P	214	3.50		Restaurant and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP	2	14	2.50	
Restaurant and Bars		011	4.50		Retail Sales		017	4.00		Restaurant and Bars	0	11	2.50	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars (Additional Tax) <sup>A</sup>	1	11	1.00	
MRRA Amount <sup>D</sup>		315	3.50		MRRA Amount <sup>D</sup>		315	4.00		Retail Sales	0	17	2.50	
Communications		005	3.50		Communications		005	4.00		MRRA Amount <sup>D</sup>	3	15	2.50	
Transporting		006	3.50		Transporting		006	4.00		Communications	0	05	2.50	
Utilities		004	3.50		Utilities		004	4.00		Transporting	0	06	2.50	
					Use Tax Purchases		029	4.00		Utilities	0	04	2.50	
					Use Tax From Inventory		030	4.00		Use Tax Purchases	0	29	2.50	

 CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
KINGMAN	KM			MOH
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Residential Rental, Leasing, & Licensing f	or Use	045	2.00	
Commercial Rental, Leasing, & Licensing	for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TF	P	214	2.50	
Restaurant and Bars		011	2.50	
Restaurant and Bars (Additional Tax) <sup>A</sup>		111	1.00	
Retail Sales		017	2.50	
MRRA Amount <sup>D</sup>		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	LH			MOH
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	
Jet Fuel Sales (cents per gallon)		049	\$.03	
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) <sup>B</sup>		144	3.00	
Rental, Leasing, & Licensing for Use of	of TPP	214	2.00	
Rental Occupancy		040	2.00	
Restaurant and Bars		011	2.00	
Restaurant and Bars (Additional Tax)	Α	111	1.00	
Retail Sales		017	2.00	
MRRA Amount <sup>D</sup>		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Jet Fuel Use Tax (cents per gallon)		051	\$.03	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
LITCHFIELD PARK	LP			MAR
Advertising		018	2.80	
Amusements		012	2.80	
Contracting – Prime		015	4.80	
Contracting – Speculative Builders		016	4.80	
Contracting – Owner Builder		037	4.80	
Job Printing		010	2.80	
Manufactured Buildings		027	2.80	
Timbering and Other Extraction		020	2.80	
Severance – Metal Mining		019	0.10	
Publication		009	2.80	
Hotels		044	2.80	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	1.00	
Residential Rental, Leasing, & Licensing	g for Use	045	2.80	
Commercial Rental, Leasing, & Licensin	g for Use	213	2.80	
Rental, Leasing, & Licensing for Use of	TPP	214	2.80	
Restaurant and Bars		011	2.80	
Retail Sales		017	2.80	
Retail Sales Food for Home Consumption	on	062	2.80	
MRRA Amount <sup>D</sup>		315	2.80	
Communications		005	2.80	
Transporting		006	2.80	
Utilities		004	2.80	
Use Tax Purchases		029	2.80	
Use Tax From Inventory		030	2.80	

MAMMOTHMHPNLAdvertising0184.00Amusements0124.00Contracting – Prime0154.00Contracting – Speculative Builders0164.00Contracting – Owner Builder0374.00Job Printing0104.00Manufactured Buildings0274.00Timbering and Other Extraction0204.00Severance – Metal Mining0190.10Publication0094.00Hotel/Motel (Additional Tax) <sup>B</sup> 1444.00Residential Rental, Leasing, & Licensing for Use2134.00Restaurant and Bars0114.00Retail Sales0174.00Retail Sales0174.00Retail Sales Food for Home Consumption0624.00MRRA Amount <sup>D</sup> 3154.00Transporting0064.00	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
Amusements0124.00Contracting – Prime0154.00Contracting – Speculative Builders0164.00Contracting – Owner Builder0374.00Job Printing0104.00Manufactured Buildings0274.00Severance – Metal Mining0190.10Publication0094.00Hotels0444.00Hotels0444.00Hotels0444.00Residential Rental, Leasing, & Licensing for Use0452.00Commercial Rental, Leasing, & Licensing for Use2134.00Restaurant and Bars0114.00Retail Sales0174.00Retail Sales Food for Home Consumption0624.00MRRA Amount $^{D}$ 3154.00Communications0054.00	MAMMOTH	MH			PNL
Contracting – Prime0154.00Contracting – Speculative Builders0164.00Contracting – Owner Builder0374.00Job Printing0104.00Manufactured Buildings0274.00Timbering and Other Extraction0204.00Severance – Metal Mining0190.10Publication0094.00Hotel/Motel (Additional Tax) <sup>B</sup> 1444.00Residential Rental, Leasing, & Licensing for Use2134.00Restaurant and Bars0114.00Retail Sales0114.00Retail Sales0174.00Retail Sales Food for Home Consumption0624.00MRRA Amount P3154.00Communications0054.00	Advertising		018	4.00	
$\begin{array}{llllllllllllllllllllllllllllllllllll$	Amusements		012	4.00	
$\begin{array}{cccc} \mbox{Contracting} - \mbox{Owner Builder} & 037 & 4.00 \\ \mbox{Job Printing} & 010 & 4.00 \\ \mbox{Manufactured Buildings} & 027 & 4.00 \\ \mbox{Timbering and Other Extraction} & 020 & 4.00 \\ \mbox{Severance} - \mbox{Metal Mining} & 019 & 0.10 \\ \mbox{Publication} & 009 & 4.00 \\ \mbox{Hotels} & 044 & 4.00 \\ \mbox{Hotel} \mbox{Motel (Additional Tax)^B} & 144 & 4.00 \\ \mbox{Residential Rental, Leasing, & Licensing for Use} & 045 & 2.00 \\ \mbox{Commercial Rental, Leasing, & Licensing for Use} & 213 & 4.00 \\ \mbox{Restaurant and Bars} & 011 & 4.00 \\ \mbox{Restaurant and Bars} & 011 & 4.00 \\ \mbox{Retail Sales} & 017 & 4.00 \\ \mbox{Retail Sales Food for Home Consumption} & 062 & 4.00 \\ \mbox{MRRA Amount}^{\rm P} & 315 & 4.00 \\ \mbox{Communications} & 005 & 4.00 \\ \end{array}$			015	4.00	
Job Printing         010         4.00           Manufactured Buildings         027         4.00           Timbering and Other Extraction         020         4.00           Severance – Metal Mining         019         0.10           Publication         009         4.00           Hotels         044         4.00           Hotels         044         4.00           Commercial Rental, Leasing, & Licensing for Use         045         2.00           Commercial Rental, Leasing, & Licensing for Use         213         4.00           Restaurant and Bars         011         4.00           Retail Sales         017         4.00           Retail Sales Food for Home Consumption         062         4.00           MRRA Amount <sup>D</sup> 315         4.00	Contracting – Speculative Builders		016	4.00	
$\begin{array}{llllllllllllllllllllllllllllllllllll$	Contracting – Owner Builder		037	4.00	
Timbering and Other Extraction $020$ $4.00$ Severance – Metal Mining $019$ $0.10$ Publication $009$ $4.00$ Hotels $044$ $4.00$ Hotel/Motel (Additional Tax) <sup>B</sup> $144$ $4.00$ Residential Rental, Leasing, & Licensing for Use $213$ $4.00$ Restaurant and Bars $011$ $4.00$ Retail Sales $011$ $4.00$ Retail Sales Food for Home Consumption $062$ $4.00$ MRRA Amount P $315$ $4.00$	Job Printing		010	4.00	
Severance - Metal Mining0190.10Publication0094.00Hotels0444.00Hotel/Motel (Additional Tax) <sup>B</sup> 1444.00Residential Rental, Leasing, & Licensing for Use2134.00Commercial Rental, Leasing, & Licensing for Use2134.00Rental, Leasing, & Licensing for Use of TPP2144.00Restaurant and Bars0114.00Retail Sales0174.00Retail Sales Food for Home Consumption0624.00MRRA Amount P3154.00Communications0054.00	Manufactured Buildings		027	4.00	
Publication0094.00Hotels0444.00Hotel/Motel (Additional Tax) <sup>B</sup> 1444.00Residential Rental, Leasing, & Licensing for Use0452.00Commercial Rental, Leasing, & Licensing for Use2134.00Rental, Leasing, & Licensing for Use2144.00Restaurant and Bars0114.00Retail Sales0174.00Retail Sales Food for Home Consumption0624.00MRRA Amount <sup>D</sup> 3154.00Communications0054.00	Timbering and Other Extraction		020	4.00	
Hotels0044.00Hotels0444.00Hotel/Motel (Additional Tax) <sup>B</sup> 1444.00Residential Rental, Leasing, & Licensing for Use0452.00Commercial Rental, Leasing, & Licensing for Use2134.00Rental, Leasing, & Licensing for Use of TPP2144.00Restaurant and Bars0114.00Retail Sales0174.00Retail Sales Food for Home Consumption0624.00MRRA Amount <sup>D</sup> 3154.00Communications0054.00	Severance – Metal Mining		019	0.10	
Hotel/Motel (Additional Tax) <sup>B</sup> 1444.00Residential Rental, Leasing, & Licensing for Use0452.00Commercial Rental, Leasing, & Licensing for Use2134.00Rental, Leasing, & Licensing for Use of TPP2144.00Restaurant and Bars0114.00Retail Sales0174.00Retail Sales Food for Home Consumption0624.00MRRA Amount <sup>D</sup> 3154.00Communications0054.00	Publication		009	4.00	
Residential Rental, Leasing, & Licensing for Use0452.00Commercial Rental, Leasing, & Licensing for Use2134.00Rental, Leasing, & Licensing for Use of TPP2144.00Restaurant and Bars0114.00Retail Sales0174.00Retail Sales Food for Home Consumption0624.00MRRA Amount P3154.00Communications0054.00	Hotels		044	4.00	
Commercial Rental, Leasing, & Licensing for Use2134.00Rental, Leasing, & Licensing for Use of TPP2144.00Restaurant and Bars0114.00Retail Sales0174.00Retail Sales Food for Home Consumption0624.00MRRA Amount P3154.00Communications0054.00	Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Rental, Leasing, & Licensing for Use of TPP         214         4.00           Restaurant and Bars         011         4.00           Retail Sales         017         4.00           Retail Sales Food for Home Consumption         062         4.00           MRRA Amount <sup>D</sup> 315         4.00           Communications         005         4.00	Residential Rental, Leasing, & Licensing f	for Use	045	2.00	
Restaurant and Bars0114.00Retail Sales0174.00Retail Sales Food for Home Consumption0624.00MRRA Amount D3154.00Communications0054.00	Commercial Rental, Leasing, & Licensing	for Use	213	4.00	
Retail Sales     017     4.00       Retail Sales Food for Home Consumption     062     4.00       MRRA Amount <sup>D</sup> 315     4.00       Communications     005     4.00	Rental, Leasing, & Licensing for Use of Th	PP	214	4.00	
Retail Sales Food for Home Consumption     062     4.00       MRRA Amount <sup>D</sup> 315     4.00       Communications     005     4.00	Restaurant and Bars		011	4.00	
MRRA Amount D         315         4.00           Communications         005         4.00	Retail Sales		017	4.00	
Communications 005 4.00	Retail Sales Food for Home Consumption		062	4.00	
000 1.00	MRRA Amount <sup>D</sup>		315	4.00	
Transporting 006 4.00	Communications		005	4.00	
	Transporting		006	4.00	
Utilities 004 4.00	Utilities		004	4.00	
Use Tax Purchases 029 2.00	Use Tax Purchases		029	2.00	
Use Tax From Inventory 030 2.00	Use Tax From Inventory		030	2.00	

"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
el 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 May 1, 2023

030

2.00

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise ne				
	region / Ity code	BUSINESS CODE	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUN	
MARANA	MA			PMA/PNL	MARICOPA	MP			PNL	MESA ME			MAF	
Amusements		012	2.50		Advertising		018	2.00		Advertising	018	2.00		
Contracting – Prime		015	4.00		Amusements		012	2.00		Amusements	012	2.00		
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	3.50		Contracting – Prime	015	2.00		
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	2.00		
Job Printing		010	2.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	2.00		
Manufactured Buildings		027	2.00		Job Printing		010	2.00		Job Printing	010	2.00		
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)	049	\$.03		
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Manufactured Buildings	027	2.00		
Publication		009	2.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.00		
Hotels		044	2.50		Publication		009	2.00		Severance – Metal Mining	019	0.10		
Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00		Hotels		044	2.00		Publication	009	2.00		
Commercial Rental, Leasing, & Licensing f	for Use	213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.50		Hotels	044	2.00		
Rental Occupancy		040	2.50		Residential Rental, Leasing, & Licensing for	' Use	045	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00		
Rental, Leasing, & Licensing for Use of TP	P	214	2.50		Commercial Rental, Leasing, & Licensing fo	or Use	213	2.00		Residential Rental, Leasing, & Licensing for Use	045	2.00		
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP	0	214	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00		
Retail Sales		017	2.50		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00		
Retails Sales (Single Item Over \$5000)		717	2.00		Retail Sales		017	2.00		Restaurant and Bars	011	2.00		
MRRA Amount D		315	2.50		Retail Sales Food for Home Consumption		062	2.00		Retail Sales	017	2.00		
Communications		005	4.00		MRRA Amount <sup>D</sup>		315	2.00		MRRA Amount <sup>D</sup>	315	2.00		
Transporting		006	2.50		Communications		005	2.00		Communications	005	2.00		
Utilities		004	4.00		Transporting		006	2.00		Transporting	006	2.00		
Use Tax Purchases		029	2.50		Utilities		004	2.00		Utilities	004	2.00		
Use Tax Purchases (Single Item Over \$50	000)	729	2.00		Use Tax Purchases		029	2.00		Wastewater Utility Services	485	2.00		
Use Tax From Inventory		030	2.50		Use Tax From Inventory		030	2.00		Jet Fuel Use Tax (cents per gallon)	051	\$.03		
					-					Use Tax Purchases	029	2.00		
										Lico Tox From Inventory	020	2 00		

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
MIAMI	MM			GLA
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Residential Rental, Leasing, & Licensing f	or Use	045	2.50	
Commercial Rental, Leasing, & Licensing	for Use	213	2.50	
Rental, Leasing, & Licensing for Use of TF	P	214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount <sup>D</sup>		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
NOGALES	NO			STC
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) <sup>B</sup>		144	4.00	
Residential Rental, Leasing, & Licens	sing for Use	045	2.00	
Commercial Rental, Leasing, & Licer	sing for Use	213	2.00	
Rental, Leasing, & Licensing for Use	of TPP	214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales for Food for Home Cons	umption	062	2.00	
MRRA Amount D		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Public Utility Right of Way		133	2.00	
Wastewater Utility Services		485	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
ORO VALLEY	OR			PMA
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00	
Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of	of TPP	214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
MRRA Amount D		315	2.50	
Transporting		006	2.50	
Utilities		004	4.00	

Use Tax Purchases Use Tax From Inventory

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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2023

TABLE 2					MUNICIPALITIES		Τ	All tax r	rates are expressed as percentages (%) u	xpressed as percentages (%) unless otherwise noted.		
TTY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		TAX RATE	COUNTY	CITY/TOWN NAME REGIO		S TAX RATE	COUNTY
AGE	PG			COC	PARADISE VALLEY PV			MAR	PARKER PK			LAP
dvertising		018	3.00		Advertising	018	2.50		Advertising	018	2.00	
musements		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	
lob Printing		010	3.00		Job Printing	010	2.50		Job Printing	010	2.00	
Manufactured Buildings		010	3.00		Manufactured Buildings	010	2.50		Manufactured Buildings	010	2.00	
Timbering and Other Extraction		027	3.00		Timbering and Other Extraction	027	2.50		Timbering and Other Extraction	027	2.00	
Severance – Metal Mining												
0		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	
lotels		044	3.00		Hotels	044	2.50		Hotels	044	2.00	
lotel/Motel (Additional Tax) <sup>B</sup>		144	4.263		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.40		Hotel/Motel (Additional Tax) <sup>B</sup>	144	4.00	
Residential Rental, Leasing, & Licensing		045	3.00		Residential Rental, Leasing, & Licensing for Us		1.65		Residential Rental, Leasing, & Licensing for Us		2.00	
Commercial Rental, Leasing, & Licensing		213	3.00		Commercial Rental, Leasing, & Licensing for U	se 213	1.65		Commercial Rental, Leasing, & Licensing for U	se 213	2.00	
Rental, Leasing, & Licensing for Use of T	ГРР	214	3.00		Commercial Lease (Additional Tax) <sup>C</sup>	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	3 000)	387	2.00		Restaurant and Bars	011	2.50		Retail Sales (Single Item Portion Over \$2,500)	467	1.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales	017	2.50		MRRA Amount <sup>D</sup>	315	2.00	
IRRA Amount <sup>D</sup>		315	3.00		Retail Sales Food for Home Consumption	062	2.50		Communications	005	2.00	
Communications		005	3.00		MRRA Amount <sup>D</sup>	315	2.50		Transporting	005	2.00	
									1 0			
ransporting		006	3.00		Communications	005	2.50		Utilities	004	3.00	
Jtilities		004	3.00		Transporting	006	2.50					
Jse Tax Purchases		029	3.00		Utilities	004	2.50					
Jse Tax Purch (Single Item Portion Over	r \$3,000)	389	2.00		Use Tax Purchases	029	2.50					
Jse Tax From Inventory		030	3.00		Use Tax From Inventory	030	2.50					
CITY/TOWN NAME	REGION /	BUSINESS	TAX	COUNTY			TAX	COUNTY		N/ BUSINES	а тах	COUN
	CITY CODE	BUSINESS CODE	tax Rate	COUNTY	CITY/TOWN NAME CITY C	DDE CODE	TAX RATE	COUNTY	CITY/IOWN NAME CITY CO	DDE CODE	S TAX RATE	
PATAGONIA		CODE	RATE	COUNTY STC	PAYSON PS	DDE CODE	RATE	COUNTY GLA	PEORIA PE	DDE CODE	RATE	MAR
Advertising	CITY CODE	CODE 018	<b>RATE</b> 3.00		CITY CONNINAME CITY C PAYSON PS Advertising	018	<b>RATE</b> 2.88		CITY TOWN NAME         CITY CO           PEORIA         PE           Advertising         PE	018	<b>RATE</b> 1.80	MAR
PATAGONIA dvertising unusements	CITY CODE	018 012	8.00 3.00 3.00		Advertising Amusements	018 012	2.88 2.88		PEORIA PE	018 012	1.80 2.80	MAR
ATAGONIA devertising musements Contracting – Prime	CITY CODE	018 012 015	<b>RATE</b> 3.00 3.00 3.00		Advertising Amusements Contracting – Prime	018 012 015	RATE 2.88 2.88 2.88		CITY TOWN NAME         CITY CO           PEORIA         PE           Advertising         PE	018	<b>RATE</b> 1.80	MAR
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders	CITY CODE	CODE 018 012 015 016	RATE 3.00 3.00 3.00 3.00		CITYTOWN NAME         CITY C           PAYSON         PS           Advertising         Amusements           Contracting – Prime         Contracting – Speculative Builders	018 018 012 015 016	RATE 2.88 2.88 2.88 2.88 2.88		Advertising Amusements	018 012	1.80 2.80	MAR
PATAGONIA Idvertising Imusements Contracting – Prime Contracting – Speculative Builders	CITY CODE	018 012 015	<b>RATE</b> 3.00 3.00 3.00		Advertising Amusements Contracting – Prime	018 012 015	RATE 2.88 2.88 2.88		CITY TOWN NAME         CITY CO           PEORIA         PE           Advertising         Amusements           Contracting – Prime         Contracting – Speculative Builders	018 012 015 016	RATE 1.80 2.80 1.80 1.80	MAR
PATAGONIA Advertising musements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	CITY CODE	CODE 018 012 015 016	RATE 3.00 3.00 3.00 3.00		CITYTOWN NAME         CITY C           PAYSON         PS           Advertising         Amusements           Contracting – Prime         Contracting – Speculative Builders	018 018 012 015 016	RATE 2.88 2.88 2.88 2.88 2.88		CITY TOWN NAME         CITY CO           PEORIA         PE           Advertising         Peression           Amusements         Contracting – Prime           Contracting – Speculative Builders         Contracting – Owner Builder	018 012 015 016 037	RATE 1.80 2.80 1.80 1.80 1.80	MAR
ATAGONIA dvertising unusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder ieed at Wholesale	CITY CODE	CODE 018 012 015 016 037	RATE 3.00 3.00 3.00 3.00 3.00 3.00		CITYTOWN NAME         CITY C           PAYSON         PS           Advertising         Amusements           Contracting – Prime         Contracting – Speculative Builders           Contracting – Owner Builder         Contracting – Owner Builder	DDE CODE 018 012 015 016 037 010	RATE 2.88 2.88 2.88 2.88 2.88 2.88		CITYTOWN NAME CITY CO PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	DDE CODE 018 012 015 016 037 010	RATE 1.80 2.80 1.80 1.80 1.80 1.80	
ATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder eed at Wholesale lob Printing	CITY CODE	CODE 018 012 015 016 037 116 010	RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		CITYTOWN NAME CITY C PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	DDE CODE 018 012 015 016 037 010 027	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME CITY OF PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	DDE CODE 018 012 015 016 037 010 027	RATE 1.80 2.80 1.80 1.80 1.80 1.80 1.80	MAF
ATAGONIA dvertising musements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder eed at Wholesale ob Printing Manufactured Buildings	CITY CODE	CODE 018 012 015 016 037 116 010 027	RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		CITYTOWN NAME CITY C PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	DDE CODE 018 012 015 016 037 010 027 020	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		City for NAME City of PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	DDE CODE 018 012 015 016 037 010 027 020	RATE 1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80	MAF
ATAGONIA Advertising Anusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale ob Printing Anufactured Buildings Fimbering and Other Extraction	CITY CODE	CODE 018 012 015 016 037 116 010 027 020	RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		CITYTOWN NAME CITY C PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	DDE CODE 018 012 015 016 037 010 027 020 019	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		Contracting – Prime Contracting – Prime Contracting – Prime Contracting – Owner Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	DDE CODE 018 012 015 016 037 010 027 020 019	RATE 1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10	MAF
ATAGONIA dvertising unusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale ob Printing Anaufactured Buildings Timbering and Other Extraction Severance – Metal Mining	CITY CODE	CODE 018 012 015 016 037 116 010 027 020 019	RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		CITYTOWN NAME CITYC PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	DDE CODE 018 012 015 016 037 010 027 020 019 009	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME CITY CO PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	DDE CODE 018 012 015 016 037 010 027 020 019 009	RATE 1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10	MAF
ATAGONIA dvertising wusements contracting – Prime contracting – Speculative Builders contracting – Owner Builder feed at Wholesale ob Printing danufactured Buildings "imbering and Other Extraction severance – Metal Mining Publication	CITY CODE	CODE 018 012 015 016 037 116 010 027 020 019 009	RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		CITYTOWN NAME CITY C 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	DDE CODE 018 012 015 016 037 010 027 020 019 009 044	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME     CITY CO       PEORIA     PE       Advertising     Amusements       Contracting – Prime     Contracting – Owner Builders       Contracting – Owner Builder     Job Printing       Manufactured Buildings     Timbering and Other Extraction       Severance – Metal Mining     Publication       Hotels     Hotels	DDE CODE 018 012 015 016 037 010 027 020 019 009 044	RATE 1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80	
ATAGONIA dvertising dvertising contracting – Prime contracting – Speculative Builders contracting – Owner Builder eied at Wholesale ob Printing danufactured Buildings Timbering and Other Extraction Severance – Metal Mining vublication Hotels	CITY CODE	CODE 018 012 015 016 037 116 010 027 020 019 009 044	RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		CITYTOWN NAME CITY C 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) <sup>B</sup>	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME CITY CO 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) <sup>B</sup>	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144	RATE 1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 0.3.80	
ATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder eed at Wholesale ob Printing Anufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication lotels Hotel/Motel (Additional Tax) <sup>B</sup>	CITY CODE PA	CODE 018 012 015 016 037 116 010 027 020 019 009 044 144	RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		CITYTOWN NAME CITY C 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U	DDE CODE 018 012 015 016 037 020 019 009 044 144 se 213	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME       CITY CO         PEORIA       PE         Advertising       Prime         Contracting – Prime       Contracting – Speculative Builders         Contracting – Owner Builder       Job Printing         Manufactured Buildings       Timbering and Other Extraction         Severance – Metal Mining       Publication         Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144 e 045	RATE 1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 0.10 1.80 3.80 1.80	
ATAGONIA dvertising musements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder reed at Wholesale ob Printing Manufactured Buildings imbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing	CITY CODE PA for Use	CODE 018 012 015 016 037 116 037 116 010 027 020 019 009 044 144 045	RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		CITYTOWN NAME CITY C 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental Occupancy	DDE CODE 018 012 015 016 037 020 019 009 044 144 5e 213 040	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME CITY CO 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) <sup>B</sup>	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144 e 045	RATE 1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 0.3.80	MAF
ATAGONIA dvertising vmusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale ob Printing Anufactured Buildings "imbering and Other Extraction Severance – Metal Mining Publication totels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing	CITY CODE PA for Use	CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213	RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		CITYTOWN NAME CITYC 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	DDE CODE 018 012 015 016 037 020 019 009 044 144 144 56 213 040 214	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME CITY CO PEORIA Advertising Amusements Contracting – Prime 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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144 e 045	RATE 1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 0.10 1.80 3.80 1.80	
ATAGONIA dvertising unusements contracting – Prime contracting – Speculative Builders contracting – Owner Builder reed at Wholesale ob Printing Manufactured Buildings "imbering and Other Extraction Severance – Metal Mining Publication lotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing commercial Rental, Leasing, & Licensing	CITY CODE PA for Use	CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045	RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		CITYTOWN NAME CITY C 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental Occupancy	DDE CODE 018 012 015 016 037 020 019 009 044 144 5e 213 040	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME       CITY CO         PEORIA       PE         Advertising       Prime         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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us       Commercial Rental, Leasing, & Licensing for Us         Rental Occupancy       Elicensing for Us	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144 144 e 045 se 213 040	RATE 1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 3.80 1	
ATAGONIA dvertising musements contracting – Prime contracting – Speculative Builders contracting – Owner Builder ied at Wholesale ob Printing fanufactured Buildings imbering and Other Extraction ieverance – Metal Mining Publication lotels lotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing commercial Rental, Leasing, & Licensing Rental Occupancy	for Use g for Use	CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213	RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		CITYTOWN NAME CITYC 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	DDE CODE 018 012 015 016 037 020 019 009 044 144 144 56 213 040 214	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME       CITY CO         PEORIA       PE         Advertising       Anusements         Contracting – Prime       Contracting – Speculative Builders         Contracting – Owner Builder       Job Printing         Manufactured Buildings       Timbering and Other Extraction         Severance – Metal Mining       Publication         Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us         Commercial Rental, Leasing, & Licensing for U       Rental Occupancy         Rental, Leasing, & Licensing for Use of TPP       Severance of the test of test of the test of test	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144 e 045 se 213 040 214	RATE 1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 1	
ATAGONIA dvertising unusements contracting – Prime contracting – Speculative Builders contracting – Owner Builder eed at Wholesale ob Printing fanufactured Buildings "imbering and Other Extraction everance – Metal Mining 'ublication lotels lotel/Motel (Additional Tax) <sup>B</sup> tesidential Rental, Leasing, & Licensing commercial Rental, Leasing, & Licensing tental Occupancy	for Use g for Use	CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040	RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		CITYTOWN NAME CITY C 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144 144 213 040 214 011	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME       CITY CO         PEORIA       PE         Advertising       Prime         Contracting – Prime       Contracting – Speculative Builders         Contracting – Owner Builder       Job Printing         Manufactured Buildings       Timbering and Other Extraction         Severance – Metal Mining       Publication         Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us         Commercial Rental, Leasing, & Licensing for Us       Rental Occupancy         Rental, Leasing, & Licensing for Use of TPP       Restaurant and Bars	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144 e 045 se 213 040 214 011	RATE 1.80 2.800 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 2.80	
ATAGONIA dvertising unusements contracting – Prime contracting – Speculative Builders contracting – Owner Builder eed at Wholesale ob Printing fanufactured Buildings imbering and Other Extraction severance – Metal Mining ublication lotels lotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing commercial Rental, Leasing, & Licensing tental, Leasing, & Licensing for Use of T Restaurant and Bars	for Use g for Use	CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011	RATE 3.00		CITYTOWN NAME CITY C 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	DDE CODE 018 012 015 016 037 020 019 009 044 144 5e 213 040 214 011 017 062	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME       CITY CO         PEORIA       PE         Advertising       Amusements         Contracting – Prime       Contracting – Speculative Builders         Contracting – Owner Builder       Job Printing         Manufactured Buildings       Timbering and Other Extraction         Severance – Metal Mining       Publication         Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us         Commercial Rental, Leasing, & Licensing for Use of TPP       Restal, Leasing, & Licensing for Use of TPP         Restail Sales       Severand and Bars	DDE CODE 018 012 015 016 037 010 027 020 019 044 144 144 144 144 144 144 045 se 213 040 011 017	RATE 1.80 2.800 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 0.80 1.80	
ATAGONIA dvertising umusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder eed at Wholesale ob Printing Manufactured Buildings imbering and Other Extraction Severance – Metal Mining Publication lotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Rental, Leasing, & Licensing for Use of T Restaurant and Bars Retail Sales	for Use g for Use	CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017	RATE 3.00		CITYTOWN NAME CITYC 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup>	DDE CODE 018 012 015 016 037 020 019 009 044 144 144 144 213 040 214 017 062 315	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME       CITY CO         PEORIA       PE         Advertising       Amusements         Contracting – Prime       Contracting – Speculative Builders         Contracting – Owner Builder       Job Printing         Manufactured Buildings       Timbering and Other Extraction         Severance – Metal Mining       Publication         Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us         Commercial Rental, Leasing, & Licensing for Us       Rental Occupancy         Rental, Leasing, & Licensing for Use of TPP       Restaurant and Bars         Retail Sales       Retail Sales         Retail Sales       For Home Consumption	DDE CODE 018 012 015 016 037 020 019 009 044 144 144 045 se 213 040 214 011 017 062	RATE 1.80 2.800 1.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80	
ATAGONIA dvertising wnusements contracting – Prime contracting – Speculative Builders contracting – Owner Builder feed at Wholesale ob Printing Manufactured Buildings "imbering and Other Extraction severance – Metal Mining Publication lotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing commercial Rental, Leasing, & Lice	for Use g for Use	CODE 018 015 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 041 017 062	RATE 3.00		CITYTOWN NAME CITYC 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME       CITY CO         PEORIA       PE         Advertising       Anusements         Contracting – Prime       Contracting – Speculative Builders         Contracting – Owner Builder       Job Printing         Manufactured Buildings       Timbering and Other Extraction         Severance – Metal Mining       Publication         Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us         Commercial Rental, Leasing, & Licensing for Us       Commercial Rental, Leasing, & Licensing for Us         Rental Occupancy       Rental, Leasing, & Licensing for Use of TPP         Restaurant and Bars       Retail Sales         Retail Sales Food for Home Consumption       MRRA Amount <sup>D</sup>	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144 144 045 se 213 040 214 011 040 214 05 315 015 05 05 016 037 010 05 05 016 037 010 05 016 037 010 027 020 05 044 144 045 045 045 046 045 046 047 046 047 040 047 040 047 040 047 040 047 040 047 040 044 144 045 045 046 046 047 046 047 046 047 046 047 046 047 046 047 046 047 046 047 046 047 047 047 047 046 047 047 046 044 144 045 046 040 040 044 045 046 040 040 041 045 046 046 046 046 047 046 046 047 046 047 046 047 046 047 046 047 046 047 046 046 047 040 046 046 047 040 046 047 040 046 047 047 040 047 040 047 040 047 047	RATE 1.80 2.800 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
ATAGONIA dvertising wnusements contracting – Prime contracting – Speculative Builders contracting – Owner Builder ieed at Wholesale ob Printing danufactured Buildings "imbering and Other Extraction ieverance – Metal Mining Publication totels lotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Rental Occupancy Rental, Leasing, & Licensing for Use of T Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption dIRRA Amount <sup>D</sup>	for Use g for Use	CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	RATE 3.00		CITYTOWN NAME CITYC 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications Transporting	DDE CODE 018 012 015 016 037 010 027 020 019 044 144 213 040 214 011 017 062 315 005 006	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME       CITY CO         PEORIA       PE         Advertising       Advertising         Answements       Contracting – Prime         Contracting – Speculative Builders       Contracting – Owner Builder         Job Printing       Manufactured Buildings         Timbering and Other Extraction       Severance – Metal Mining         Publication       Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us       Commercial Rental, Leasing, & Licensing for Us         Commercial Rental, Leasing, & Licensing for Use of TPP       Restaurant and Bars         Retail Sales       Retail Sales Food for Home Consumption         MRRA Amount <sup>D</sup> Communications	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144 e 045 se 213 040 214 011 017 062 315 005	RATE 1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 1	
ATAGONIA dvertising Anusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale ob Printing Aanufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Rental, Leasing, & Licensing for Use of T Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption ARRA Amount Communications	for Use g for Use	CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	RATE 3.00		CITYTOWN NAME CITYC 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications	DDE CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME       CITY CO         PEORIA       PE         Advertising       Amusements         Contracting – Prime       Contracting – Speculative Builders         Contracting – Owner Builder       Job Printing         Manufactured Buildings       Timbering and Other Extraction         Severance – Metal Mining       Publication         Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us         Commercial Rental, Leasing, & Licensing for Us       Commercial Rental, Leasing, & Licensing for Use of TPP         Restaurant and Bars       Retail Sales       Retail Sales         Retail Sales       Food for Home Consumption       MRRA Amount <sup>D</sup> Communications       Transporting       Communications	DDE CODE 018 012 015 016 037 010 027 020 019 044 144 e 045 se 213 040 214 011 017 062 315 005 006	RATE 1.80 2.800 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
CITY/TOWN NAME CITY/TOWN NAME CITY/TOWN NAME CARACTER STATES STAT	for Use g for Use	CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005 006	RATE 3.00		CITYTOWN NAME CITYC 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications Transporting	DDE CODE 018 012 015 016 037 010 027 020 019 044 144 213 040 214 011 017 062 315 005 006	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME       CITY CO         PEORIA       PE         Advertising       Amusements         Contracting – Prime       Contracting – Speculative Builders         Contracting – Owner Builder       Job Printing         Manufactured Buildings       Timbering and Other Extraction         Severance – Metal Mining       Publication         Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us         Commercial Rental, Leasing, & Licensing for Us       Commercial Rental, Leasing, & Licensing for Us         Rental Occupancy       Rental, Leasing, & Licensing for Use of TPP         Restaurant and Bars       Retail Sales         Retail Sales Food for Home Consumption       MRRA Amount <sup>D</sup> Communications       Transporting         Utilities       Velities	DDE CODE 018 012 015 016 037 010 027 020 019 044 144 144 045 se 213 040 214 011 017 062 315 006 004	RATE 1.80 2.800 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale lob Printing Manufactured Buildings Fimbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Rental (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Rental, Leasing, & Licensing for Use of T Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications	for Use g for Use	CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	RATE 3.00		CITYTOWN NAME CITYC 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) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications Transporting	DDE CODE 018 012 015 016 037 010 027 020 019 044 144 213 040 214 011 017 062 315 005 006	RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		CITYTOWN NAME       CITY CO         PEORIA       PE         Advertising       Amusements         Contracting – Prime       Contracting – Speculative Builders         Contracting – Owner Builder       Job Printing         Manufactured Buildings       Timbering and Other Extraction         Severance – Metal Mining       Publication         Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us         Commercial Rental, Leasing, & Licensing for Us       Commercial Rental, Leasing, & Licensing for Use of TPP         Restaurant and Bars       Retail Sales       Retail Sales         Retail Sales       Food for Home Consumption       MRRA Amount <sup>D</sup> Communications       Transporting       Communications	DDE CODE 018 012 015 016 037 010 027 020 019 044 144 e 045 se 213 040 214 011 017 062 315 005 006	RATE 1.80 2.800 1.80 1.80 1.80 1.80 1.80 0.10 1.80	

(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 MUNICIPALITIES All tax rates are express

Effective May 1, 2023

TABLE 2					
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUN	NTY
PHOENIX	PX			MA	२
Advertising		018	0.50	)	
Amusements		012	2.30	)	
Contracting – Prime		015	2.30	)	
Contracting – Speculative Builders		016	2.30		
Contracting – Owner Builder		037	2.30		
Job Printing		010	2.30		
Jet Fuel Sales (cents per gallon)		049	\$.0073		
Manufactured Buildings		027	2.30		
Timbering and Other Extraction		020	2.30		
Severance – Metal Mining		019	0.10		
Publication		009	2.30		
Hotels		044	2.30		
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		
Residential Rental, Leasing, & Licensi		045	2.30		
Commercial Rental, Leasing, & Licens	ing for Use	213	2.30		
Commercial Lease (Additional Tax) <sup>C</sup>		313	0.10		
Rental Occupancy		040	2.30		
Rental, Leasing, & Licensing for Use of		214	2.30		
Short-Term Motor Vehicle Rental (Additio	nal Tax) <sup>E</sup>	114	2.00		
Restaurant and Bars		011	2.30		
Retail Sales		017	2.30		
Retail Sales (Single Item Portion over	\$11,631)	162	2.00		
MRRA Amount <sup>D</sup>		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	\$.0073		
Use Tax Purchases		029	2.30		
Use Tax Purch (Single Item Portion ove	r \$11,631)	163	2.00		
Use Tax From Inventory		030	2.30		
CITY/TOWN NAME	REGIO				COUNTY

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PIMA	PM			GRA
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
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	
Residential Rental, Leasing, & Licen	sing for Use	045	2.00	
Commercial Rental, Leasing, & Licer	nsing for Use	213	2.00	
Rental, Leasing, & Licensing for Use	of TPP	214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consum	ption	062	2.00	
MRRA Amount <sup>D</sup>		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

All tax rates are expressed as percentages (%) unless otherwise noted.					
COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GRA	PINETOP-LAKESIDE	PP			NAV
	Advertising		018	3.00	
	Amusements		012	3.00	
	Contracting – Prime		015	3.00	
	Contracting – Speculative Builders		016	3.00	
	Contracting – Owner Builder		037	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) <sup>B</sup>		144	3.00	
	Residential Rental, Leasing, & Licensing	g for Use	045	3.00	
	Commercial Rental, Leasing, & Licensin	ig for Use	213	3.00	
	Rental, Leasing, & Licensing for Use of	TPP	214	3.00	
	Restaurant and Bars		011	3.00	
	Restaurant and Bars (Additional Tax) A		111	2.00	
	Retail Sales		017	3.00	
	Retail Sales (Single Item Portion Over \$	5,000)	357	1.50	
	Retail Sales Food for Home Consumption	on	062	3.00	
	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	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Feed at Wholesale		116	2.00	
Job Printing		010	2.00	
Jet Fuel Sales (cents per gallon)		049	\$.015	
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) <sup>B</sup>		144	3.00	
Residential Rental, Leasing, & Licensing	for Use	045	2.00	
Commercial Rental, Leasing, & Licensing	j for Use	213	2.00	
Rental, Leasing, & Licensing for Use of T	PP	214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption	n	062	2.00	
MRRA Amount <sup>D</sup>		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Jet Fuel Use Tax (cents per gallon)		051	\$.015	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT VALLEY	PL			YAV
Advertising		018	2.83	
Amusements		012	2.83	
Contracting – Prime		015	2.83	
Contracting – Speculative Builders		016	2.83	
Contracting – Owner Builder		037	2.83	
Job Printing		010	2.83	
Manufactured Buildings		027	2.83	
Timbering and Other Extraction		020	2.83	
Severance – Metal Mining		019	0.10	
Publication		009	2.83	
Hotels		044	2.83	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.83	
Rental, Leasing, & Licensing for Use o	f TPP	214	2.83	
Restaurant and Bars		011	2.83	
Retail Sales		017	2.83	
Retail Sales Food for Home Consump	tion	062	2.83	
MRRA Amount <sup>D</sup>		315	2.83	
Communications		005	2.83	
Transporting		006	2.83	
Utilities		004	2.83	
Wastewater Utility Services		485	2.83	
Use Tax Purchases		029	2.83	
Use Tax From Inventory		030	2.83	

Y	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
	QUARTZSITE	QZ			LAP
	Amusements		012	2.50	
	Contracting – Prime		015	3.50	
	Contracting – Speculative Builders		016	3.50	
	Contracting – Owner Builder		037	3.50	
	Job Printing		010	2.50	
	Manufactured Buildings		027	3.50	
	Timbering and Other Extraction		020	2.50	
	Severance – Metal Mining		019	0.10	
	Publication		009	2.50	
	Hotels		044	5.50	
	Commercial Rental, Leasing, & Licensi	ng for Use	213	2.50	
	Rental, Leasing, & Licensing for Use of	f TPP	214	2.50	
	Restaurant and Bars		011	3.00	
	Retail Sales		017	2.50	
	Retail Sales (Single Item Portion Over	\$10,000)	367	1.00	
	MRRA Amount <sup>D</sup>		315	2.50	
	Communications		005	2.50	
	Transporting		006	2.50	
	Use Tax Purchases		029	2.50	
	Use Tax Purchases (Single item portion or	ver \$10,000)	369	1.00	
	Use Tax From Inventory		030	2.50	

(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 MUNICIPALITIES All tax rates are express

Effective May 1, 2023

REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
QC			MAR/PNL
	018	2.25	
	012	2.25	
	015	4.25	
	016	4.25	
	037	4.25	
	010	2.25	
	027	2.25	
	020	2.25	
	019	0.10	
	009	2.25	
	044	2.25	
	144	3.00	
for Use	045	2.25	
g for Use	213	2.25	
ГРР	214	2.25	
	011	2.25	
	017	2.25	
n	062	2.25	
	315	2.25	
	005	2.25	
	006	2.25	
	004	2.25	
	029	2.25	
	030	2.25	
	CITY CODE	CTTY CODE QC 018 012 015 016 037 010 027 020 019 009 044 144 for Use g for Use g for Use g for Use 111 017 n 062 315 006 004 029	CTTY CODE QC 018 2.25 012 2.25 015 4.25 016 4.25 017 2.25 017 2.25 010 2.25 020 2.25 020 2.25 020 2.25 019 0.10 009 2.25 044 2.25 044 2.25 g for Use 045 2.25 g for Use 213 2.25 TPP 214 2.25 011 2.25 012 2.25 012 2.25 014 2.25 014 2.25 015 2.25 006 2.25 006 2.25 006 2.25 004 2.25

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK SPECIAL DISTRICT	QD			MAR
Amusements		012	2.50	
Job Printing		010	2.50	
Publication		009	2.50	
Hotels		044	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption	on	062	2.50	
MRRA Amount <sup>D</sup>		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	СІТҮ/ТС
SAHUARITA	SA			PMA	SAN LL
Amusements		012	2.00		Advertisi
Contracting – Prime		015	4.00		Amusem
Contracting – Speculative Builders		016	4.00		Contract
Contracting – Owner Builder		037	4.00		Contract
Job Printing		010	2.00		Contract
Manufactured Buildings		027	2.00		Job Prin
Timbering and Other Extraction		020	2.00		Manufac
Severance – Metal Mining		019	0.10		Timberin
Publication		009	2.00		Severan
Hotels		044	2.00		Publicati
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels
Residential Rental, Leasing, & Licensing	for Use	045	2.00		Residen
Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Commer
Rental, Leasing, & Licensing for Use of T	PP	214	2.00		Rental, I
Restaurant and Bars		011	2.00		Restaura
Retail Sales		017	2.00		Retail Sa
MRRA Amount <sup>D</sup>		315	2.00		Retail Sa
Communications		005	2.00		Retail Sa
Transporting		006	2.00		MRRA A
Utilities		004	2.00		Commur
					Transpo

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SAN LUIS	SU			YMA
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Residential Rental, Leasing, & Licensi	ng for Use	045	4.00	
Commercial Rental, Leasing, & Licens	sing for Use	213	4.00	
Rental, Leasing, & Licensing for Use of	of TPP	214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales (Single Item Portion Over	<sup>-</sup> \$2,500)	467	1.50	
Retail Sales Food for Home Consump	tion	062	4.00	
MRRA Amount D		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Use Tax Purchases		029	4.00	
Use Tax Purch (Single Item Portion ov	/er \$2,500)	469	1.50	
Use Tax From Inventory	,	030	4.00	

All tax rates are expressed as percentages (%) unless otherwise noted.					
COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	tax Rate	COUNTY
MAR	SAFFORD	SF			GRA
	Advertising Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels		018 012 015 016 037 116 010 027 020 019 009 044	2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	
vities in	Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licens Rental Occupancy Rental, Leasing, & Licensing for Use of Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consump MRRA Amount <sup>D</sup> Communications Transporting Utilities Use Tax Purchases Use Tax Purchases (Single Item Over Use Tax From Inventory	f TPP	144 213 040 214 011 017 717 062 315 005 006 004 029 729 030	2.50 5.00 2.50 2.50 2.50 2.50 2.50 2.50	

CITY/TOWN NAME	EGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SCOTTSDALE	SC			MAR
Advertising		018	1.75	
Amusements		012	1.75	
Contracting – Prime		015	1.75	
Contracting – Speculative Builders		016	1.75	
Contracting – Owner Builder		037	1.75	
Feed at Wholesale		116	1.75	
Job Printing		010	1.75	
Jet Fuel Sales (cents per gallon)		049	\$.018	
Manufactured Buildings		027	1.75	
Timbering and Other Extraction		020	1.75	
Severance – Metal Mining		019	0.10	
Publication		009	1.75	
Hotels		044	1.75	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Residential Rental, Leasing, & Licensing	for Use	045	1.75	
Commercial Rental, Leasing, & Licensin	g for Use	213	1.75	
Rental, Leasing, & Licensing for Use of	TPP	214	1.75	
Restaurant and Bars		011	1.75	
Retail Sales		017	1.75	
Retail Sales Food for Home Consumption	n	062	1.75	
MRRA Amount D		315	1.75	
Communications		005	1.75	
Transporting		006	1.75	
Utilities		004	1.75	
Wastewater Removal Services		485	1.75	
Jet Fuel Use Tax (cents per gallon)		051	\$.018	
Use Tax Purchases		029	1.55	
Use Tax From Inventory		030	1.55	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.
	<b>D</b> 10	

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2023

051

029

030

\$.02

1.95

1.95

TABLE 2				MUNICIPALITIES					All tax ra	tes are expressed as percentages (%	%) unles	s otherw	ise not	ed.
	region / Ty code	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		region / Ity code	BUSINESS CODE	TAX RATE	COUNT
SEDONA	SE			COC/YAV	SHOW LOW	SL			NAV	SIERRA VISTA	SR			сон
Amusements		012	3.50		Advertising		018	2.00		Advertising		018	1.95	
Contracting – Prime		015	3.50		Amusements		012	2.00		Amusements		012	1.95	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00		Contracting – Prime		015	1.95	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	1.95	
Job Printing		010	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	1.95	
Manufactured Buildings		027	3.50		Job Printing		010	2.00		Feed at Wholesale		116	1.95	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)		049	\$.02	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Job Printing		010	1.95	
Publication		009	3.50		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.95	
Hotels		044	3.50		Publication		009	2.00		Timbering and Other Extraction		020	1.95	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.50		Hotels		044	2.00		Severance – Metal Mining		019	0.10	
Commercial Rental, Leasing, & Licensing for	r Use	213	3.50		Commercial Rental, Leasing, & Licensing	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 TF	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	or Use	045	1.00	
Retail Sales		017	3.50		Retail Sales		017	2.00		Commercial Rental, Leasing, & Licensing f	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 TP	P	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	
												054	<b>*</b> • •	

	region / Ty code	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME
SNOWFLAKE	SN			NAV	SOMERTON
Advertising		018	3.00		Advertising
Amusements		012	3.00		Amusements
Contracting – Prime		015	3.00		Contracting – Prime
Contracting – Speculative Builders		016	3.00		Contracting – Spec
Contracting – Owner Builder		037	3.00		Contracting – Owne
Job Printing		010	3.00		Job Printing
Manufactured Buildings		027	3.00		Manufactured Build
Timbering and Other Extraction		020	3.00		Timbering and Othe
Severance – Metal Mining		019	0.10		Severance – Metal
Publication		009	3.00		Publication
Hotels		044	3.00		Hotels
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Residential Rental,
Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Commercial Rental
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & I
Restaurant and Bars		011	3.00		Restaurant and Bar
Retail Sales		017	3.00		Retail Sales
Retail Sales (Single Item Portion Over \$10,0	00)	367	2.00		Retail Sales Food for
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D
MRRA Amount D		315	3.00		Communications
Communications		005	3.00		Transporting
Transporting		006	3.00		Utilities
Utilities		004	3.00		Use Tax Purchases
Use Tax Purchases		029	3.00		Use Tax From Inve
Use Tax Purchases(Single Item Portion Over	\$10,000)	369	2.00		
Use Tax From Inventory		030	3.00		

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/
SOMERTON	SO			YMA	SOUT
Advertising		018	3.30		Adver
Amusements		012	3.30		Amus
Contracting – Prime		015	3.30		Contra
Contracting – Speculative Builders		016	3.30		Contra
Contracting – Owner Builder		037	3.30		Contra
Job Printing		010	3.30		Job Pi
Manufactured Buildings		027	3.30		Manuf
Timbering and Other Extraction		020	3.30		Timbe
Severance – Metal Mining		019	0.10		Sever
Publication		009	3.30		Public
Hotels		044	3.30		Hotels
Residential Rental, Leasing, & Licens	ing for Use	045	3.30		Hotel/
Commercial Rental, Leasing, & Licens	sing for Use	213	3.30		Reside
Rental, Leasing, & Licensing for Use	of TPP	214	3.30		Comm
Restaurant and Bars		011	3.30		Comm
Retail Sales		017	3.30		Renta
Retail Sales Food for Home Consump	otion	062	3.30		Resta
MRRA Amount <sup>D</sup>		315	3.30		Retail
Communications		005	3.30		Retail
Transporting		006	3.30		MRRA
Utilities		004	3.30		Comn
Use Tax Purchases		029	2.50		Trans
Use Tax From Inventory		030	2.50		Utilitie

SOUTH TUCSONSTPMAAdvertising018 $5.50$ Amusements012 $5.50$ Contracting – Prime015 $5.50$ Contracting – Speculative Builders016 $5.50$ Contracting – Owner Builder037 $5.50$ Job Printing010 $5.50$ Manufactured Buildings027 $5.50$ Timbering and Other Extraction020 $2.50$ Severance – Metal Mining019 $0.10$ Publication009 $5.50$ Hotels044 $3.50$ Hotels044 $3.50$ Hotels/Motel (Additional Tax) <sup>B</sup> 144 $2.00$ Residential Rental, Leasing, & Licensing for Use045 $2.50$ Commercial Rental, Leasing, & Licensing for Use213 $2.50$ Commercial Rental, Leasing for Use of TPP214 $6.50$ Restaurant and Bars011 $5.50$ Retail Sales017 $5.00$ Retail Sales Food for Home Consumption062 $1.50$ MRRA Amount <sup>D</sup> 315 $5.00$	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
Amusements0125.50Contracting – Prime0155.50Contracting – Speculative Builders0165.50Contracting – Owner Builder0375.50Job Printing0105.50Manufactured Buildings0275.50Timbering and Other Extraction0202.50Severance – Metal Mining0190.10Publication0095.50Hotels0443.50Hotel/Motel (Additional Tax) <sup>6</sup> 1442.00Residential Rental, Leasing, & Licensing for Use2132.50Commercial Lease (Additional Tax) <sup>c</sup> 3134.00Rental, Leasing, & Licensing for Use of TPP2146.50Restaurant and Bars0115.50Retail Sales0175.00Retail Sales0175.00	SOUTH TUCSON	ST			PMA
Contracting – Prime0125.50Contracting – Speculative Builders0165.50Contracting – Owner Builder0375.50Job Printing0105.50Manufactured Buildings0275.50Timbering and Other Extraction0202.50Severance – Metal Mining0190.10Publication0095.50Hotels0443.50Hotel/Motel (Additional Tax) <sup>B</sup> 1442.00Residential Rental, Leasing, & Licensing for Use2132.50Commercial Rental, Leasing, & Licensing for Use2132.50Commercial Lease (Additional Tax) <sup>C</sup> 3134.00Rental, Leasing, & Licensing for Use0115.50Restaurant and Bars0115.50Retail Sales0175.00Retail Sales Food for Home Consumption0621.50	Advertising		018	5.50	
$\begin{array}{c c} \mbox{Contracting} - \mbox{Speculative Builders} & 016 & 5.50 \\ \mbox{Contracting} - \mbox{Owner Builder} & 037 & 5.50 \\ \mbox{Job Printing} & 010 & 5.50 \\ \mbox{Manufactured Buildings} & 027 & 5.50 \\ \mbox{Manufactured Buildings} & 027 & 5.50 \\ \mbox{Timbering and Other Extraction} & 020 & 2.50 \\ \mbox{Severance} - \mbox{Metal Mining} & 019 & 0.10 \\ \mbox{Publication} & 009 & 5.50 \\ \mbox{Hotel} \mbox{Motel} \mbox{(Additional Tax)}^8 & 144 & 2.00 \\ \mbox{Residential Rental, Leasing, & Licensing for Use} & 045 & 2.50 \\ \mbox{Commercial Rental, Leasing, & Licensing for Use} & 213 & 2.50 \\ \mbox{Commercial Lease} \mbox{(Additional Tax)}^C & 313 & 4.00 \\ \mbox{Rental, Leasing, & Licensing for Use} & 011 & 5.50 \\ \mbox{Restaurant and Bars} & 011 & 5.50 \\ \mbox{Retail Sales} & 0017 & 5.00 \\ \mbox{Retail Sales Food for Home Consumption} & 062 & 1.50 \\ \end{array}$	Amusements		012	5.50	
Contracting – Owner Builder       037       5.50         Job Printing       010       5.50         Manufactured Buildings       027       5.50         Timbering and Other Extraction       020       2.50         Severance – Metal Mining       019       0.10         Publication       009       5.50         Hotels       044       3.50         Hotel/Motel (Additional Tax) <sup>B</sup> 144       2.00         Residential Rental, Leasing, & Licensing for Use       213       2.50         Commercial Rental, Leasing, & Licensing for Use       213       2.50         Commercial Rental, Leasing for Use of TPP       214       6.50         Restaurant and Bars       011       5.50         Retail Sales       017       5.00         Retail Sales Food for Home Consumption       062       1.50	Contracting – Prime		015	5.50	
Job Printing         010         5.50           Manufactured Buildings         027         5.50           Timbering and Other Extraction         020         2.50           Severance – Metal Mining         019         0.10           Publication         009         5.50           Hotels         044         3.50           Hotel/Motel (Additional Tax) <sup>B</sup> 144         2.00           Residential Rental, Leasing, & Licensing for Use         213         2.50           Commercial Rental, Leasing, & Licensing for Use         213         2.50           Commercial Rental, Leasing for Use of TPP         214         6.50           Restaurant and Bars         011         5.50           Retail Sales         017         5.00           Retail Sales Food for Home Consumption         062         1.50	Contracting – Speculative Builders		016	5.50	
Manufactured Buildings $027$ $5.50$ Timbering and Other Extraction $020$ $2.50$ Severance – Metal Mining $019$ $0.10$ Publication $009$ $5.50$ Hotels $044$ $3.50$ Hotel/Motel (Additional Tax) <sup>B</sup> $144$ $2.00$ Residential Rental, Leasing, & Licensing for Use $045$ $2.50$ Commercial Rental, Leasing, & Licensing for Use $213$ $2.50$ Commercial Lease (Additional Tax) <sup>C</sup> $313$ $4.00$ Rental, Leasing, & Licensing for Use of TPP $214$ $6.50$ Restaurant and Bars $011$ $5.50$ Retail Sales $017$ $5.00$ Retail Sales Food for Home Consumption $062$ $1.50$	Contracting – Owner Builder		037	5.50	
Timbering and Other Extraction0202.50Severance – Metal Mining0190.10Publication0095.50Hotels0443.50Hotel/Motel (Additional Tax) <sup>B</sup> 1442.00Residential Rental, Leasing, & Licensing for Use0452.50Commercial Rental, Leasing, & Licensing for Use2132.50Commercial Lease (Additional Tax) <sup>C</sup> 3134.00Rental, Leasing, & Licensing for Use of TPP2146.50Restaurant and Bars0115.50Retail Sales0175.00Retail Sales Food for Home Consumption0621.50	Job Printing		010	5.50	
Severance - Metal Mining0190.10Publication0095.50Hotels0443.50Hotel/Motel (Additional Tax) <sup>B</sup> 1442.00Residential Rental, Leasing, & Licensing for Use0452.50Commercial Rental, Leasing, & Licensing for Use2132.50Commercial Lease (Additional Tax) <sup>C</sup> 3134.00Rental, Leasing, & Licensing for Use of TPP2146.50Restaurant and Bars0115.50Retail Sales0175.00Retail Sales Food for Home Consumption0621.50	Manufactured Buildings		027	5.50	
Publication0095.50Hotels0443.50Hotel/Motel (Additional Tax) <sup>B</sup> 1442.00Residential Rental, Leasing, & Licensing for Use2132.50Commercial Rental, Leasing, & Licensing for Use2132.50Commercial Lease (Additional Tax) <sup>C</sup> 3134.00Rental, Leasing, & Licensing for Use of TPP2146.50Restaurant and Bars0115.50Retail Sales0175.00Retail Sales Food for Home Consumption0621.50	Timbering and Other Extraction		020	2.50	
Hotels0443.50Hotels0443.50Hotel/Motel (Additional Tax) <sup>B</sup> 1442.00Residential Rental, Leasing, & Licensing for Use0452.50Commercial Rental, Leasing, & Licensing for Use2132.50Commercial Lease (Additional Tax) <sup>C</sup> 3134.00Rental, Leasing, & Licensing for Use of TPP2146.50Restaurant and Bars0115.50Retail Sales0175.00Retail Sales Food for Home Consumption0621.50	Severance – Metal Mining		019	0.10	
Hotel/Motel (Additional Tax) <sup>B</sup> 1142.00Residential Rental, Leasing, & Licensing for Use0452.50Commercial Rental, Leasing, & Licensing for Use2132.50Commercial Lease (Additional Tax) <sup>C</sup> 3134.00Rental, Leasing, & Licensing for Use of TPP2146.50Restaurant and Bars0115.50Retail Sales0175.00Retail Sales Food for Home Consumption0621.50	Publication		009	5.50	
Residential Rental, Leasing, & Licensing for Use0452.50Commercial Rental, Leasing, & Licensing for Use2132.50Commercial Lease (Additional Tax) C3134.00Rental, Leasing, & Licensing for Use of TPP2146.50Restaurant and Bars0115.50Retail Sales0175.00Retail Sales Food for Home Consumption0621.50	Hotels		044	3.50	
Commercial Rental, Leasing, & Licensing for Use2132.50Commercial Lease (Additional Tax) C3134.00Rental, Leasing, & Licensing for Use of TPP2146.50Restaurant and Bars0115.50Retail Sales0175.00Retail Sales Food for Home Consumption0621.50	Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Commercial Lease (Additional Tax) c3134.00Rental, Leasing, & Licensing for Use of TPP2146.50Restaurant and Bars0115.50Retail Sales0175.00Retail Sales Food for Home Consumption0621.50	Residential Rental, Leasing, & Licensin	g for Use	045	2.50	
Rental, Leasing, & Licensing for Use of TPP2146.50Restaurant and Bars0115.50Retail Sales0175.00Retail Sales Food for Home Consumption0621.50		ng for Use	213	2.50	
Restaurant and Bars0115.50Retail Sales0175.00Retail Sales Food for Home Consumption0621.50	Commercial Lease (Additional Tax) <sup>C</sup>		313	4.00	
Retail Sales     017     5.00       Retail Sales Food for Home Consumption     062     1.50	Rental, Leasing, & Licensing for Use of	TPP	214	6.50	
Retail Sales Food for Home Consumption 062 1.50	Restaurant and Bars		011	5.50	
	Retail Sales		017	5.00	
MRRA Amount <sup>D</sup> 315 5.00	Retail Sales Food for Home Consumpti	on	062	1.50	
	MRRA Amount D		315	5.00	
Communications 005 5.50	Communications		005	5.50	
Transporting 006 5.50	Transporting		006	5.50	
Utilities 004 5.50	Utilities		004	5.50	

Jet Fuel Use Tax (cents per gallon)

Use Tax Purchases

Use Tax From Inventory

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

# TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2023

TABLE 2					MUNICIPALITIES				All tax ra	All tax rates are expressed as percentages (%) unless otherwise noted.			
	REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY		GION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION/	BUSINESS CODE	TAX RATE	COUNT
SPRINGERVILLE	sv			APA	ST JOHNS	SJ			APA	STAR VALLEY SY			GLA
Advertising		018	3.00		Advertising		018	3.00		Advertising	018	2.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		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) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Residential Rental, Leasing, & Licensing for	Use	045	3.00		Residential Rental, Leasing, & Licensing for	Use	045	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Rental, Leasing, & Licensing for Use of TPP	)	214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars	011	2.00	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.00		Retail Sales	017	2.00	
Retail Sales		017	3.00		Retail Sales		017	3.00		Retail Sales Food for Home Consumption	062	2.00	
Retail Sales (Single Item Portion Over \$1,00	00)	397	2.00		Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D	315	2.00	
Retail Sales Food for Home Consumption	,	062	3.00		MRRA Amount <sup>D</sup>		315	3.00		Communications	005	2.00	
MRRA Amount <sup>D</sup>		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
SUPERIOR	SI			PNL
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Residential Rental, Leasing, & Licensi	•	045	2.00	
Commercial Rental, Leasing, & Licens	0	213	2.00	
Rental, Leasing, & Licensing for Use of	f TPP	214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales (Single Item Portion Over	\$500)	407	1.00	
MRRA Amount <sup>D</sup>		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TO
SURPRISE	SP			MAR	TAYLOR
Advertising		018	2.20		Advertisin
Amusements		012	2.20		Amuseme
Contracting – Prime		015	3.70		Contractir
Contracting – Speculative Builders		016	3.70		Contractir
Contracting – Owner Builder		037	3.70		Contractir
Feed at Wholesale		116	2.20		Job Printi
Job Printing		010	2.20		Manufact
Manufactured Buildings		027	2.20		Timbering
Timbering and Other Extraction		020	2.20		Severanc
Severance – Metal Mining		019	0.10		Publicatio
Publication		009	2.20		Hotels
Hotels		044	2.20		Hotel/Mot
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.52		Residenti
Residential Rental, Leasing, & Licensing for	or Use	045	2.20		Commerc
Commercial Rental, Leasing, & Licensing f	or Use	213	2.20		Rental, Le
Rental Occupancy		040	2.20		Restaurar
Rental, Leasing, & Licensing for Use of TP	Р	214	2.20		Retail Sal
Restaurant and Bars		011	3.20		Retail Sal
Retail Sales		017	2.20		MRRA Ar
MRRA Amount <sup>D</sup>		315	2.20		Communi
Communications		005	2.20		Transport
Transporting		006	2.20		Utilities
Utilities		004	2.20		Use Tax F
Use Tax Purchases		029	2.20		Use Tax I
Use Tax From Inventory		030	2.20		

Y	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
	TAYLOR	TL			NAV
	Advertising		018	3.00	
	Amusements		012	3.00	
	Contracting – Prime		015	3.00	
	Contracting – Speculative Builders		016	3.00	
	Contracting – Owner Builder		037	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) <sup>B</sup>		144	3.00	
	Residential Rental, Leasing, & Licensing	for Use	045	2.00	
	Commercial Rental, Leasing, & Licensing	for Use	213	2.00	
	Rental, Leasing, & Licensing for Use of T	PP	214	3.00	
	Restaurant and Bars		011	3.00	
	Retail Sales		017	3.00	
	Retail Sales Food for Home Consumption	า	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 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.
	D 15	

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2023

TABLE 2			MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.					
CITY/TOWN NAME REGION		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUN		
TEMPE TE			MAR	THATCHER TC			GRA	TOLLESON TN			MAF		
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) <sup>B</sup>	144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00			
Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00		Residential Rental, Leasing, & Licensing for Use	045	2.00		Residential Rental, Leasing, & Licensing for Use	045	2.50			
Residential Rental, Leasing, & Licensing for Use	045	1.80		Commercial Rental, Leasing, & Licensing for Use	213	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.50			
Commercial Rental, Leasing, & Licensing for Use	213	1.80		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50			
Rental, Leasing, & Licensing for Use of 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 Consumption	062	1.80		Retail Sales Food for Home Consumption	062	2.50		Retail Sales Food for Home Consumption	062	2.50			
MRRA Amount D	315	1.80		MRRA Amount D	315	2.50		MRRA Amount D	315	2.50			
Communications	005	1.80		Communications	005	2.50		Communications	005	2.50			
Transporting	006	1.80		Transporting	006	2.50		Transporting	006	2.50			
Jtilities	004	1.80		Utilities	004	2.50		Utilities	004	2.50			
Jse Tax Purchases	029	1.80		Use Tax Purchases	029	2.50		Use Tax Purchases	029	2.50			
Jse Tax From Inventory	030	1.80		Use Tax From Inventory	030	2.50		Use Tax (Single Item Portion Over \$5,000) Use tax From Inventory	359 030	2.00 2.50			

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TOMBSTONE	TS			СОН
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.5	
			0	
Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Residential Rental, Leasing, & Licensing f	or Use	045	2.50	
Commercial Rental, Leasing, & Licensing		213	2.50	
Rental, Leasing, & Licensing for Use of TF	P	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 ni	ght)	035	\$4.00 ea	
Commercial Rental, Leasing, & Licens	sing for Use	213	2.60	
Rental, Leasing, & Licensing for Us	e of TPP	214	2.60	
Restaurant and Bars		011	2.60	
Retail Sales		017	2.60	
MRRA Amount D		315	2.60	
Communications		005	2.60	
Public Utility (Additional Communic	ations) <sup>F</sup>	105	4.50	
Transporting		006	2.60	
Utilities		004	2.60	
Public Utility (Additional Utility) <sup>G</sup>		104	4.50	
Public Utility Right of Way		133	1.50	
Use Tax Purchases		029	2.60	
Use Tax From Inventory		030	2.60	

(F) If you report under Communications (Business code 005), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 105).

(G) If you report under Utilities (Business code 004), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 104).

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TUSAYAN	TY			COC
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Commercial Rental, Leasing, & Licen	sing 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 <sup>D</sup>		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	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 Hotel tax rate that must be applied and reported (Business Code 144). (D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project. (E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2023

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unles	ss otherw	vise no	oted.
	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
WELLTON	WT			YMA	WICKENBURG	WB			MAR/YAV	WILLCOX WC			СОН
Advertising		018	3.50		Advertising		018	2.20		Advertising	018	3.00	
Amusements		012	3.50		Amusements		012	2.20		Amusements	012	3.00	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.50		Contracting – Prime	015	3.00	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	3.00	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	3.00	
Job Printing		010	3.50		Feed at Wholesale		116	2.20		Job Printing	010	3.00	
Manufactured Buildings		027	3.50		Job Printing		010	2.20		Manufactured Buildings	027	3.00	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.20		Timbering and Other Extraction	020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Severance – Metal Mining	019	0.10	
Publication		009	3.50		Severance – Metal Mining		019	0.10		Publication	009	3.00	
Hotels		044	3.50		Publication		009	2.20		Hotels	044	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.50		Hotels		044	2.20		Hotel/Motel (Additional Tax) <sup>B</sup>	144	4.00	
Residential Rental, Leasing, & Licensing for	r Use	045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	2.50		Residential Rental, Leasing, & Licensing	for Use	045	1.70		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Rental, Leasing, & Licensing for Use of TPF	2	214	3.50		Commercial Rental, Leasing, & Licensin	g for Use	213	1.70		Restaurant and Bars	011	3.00	
Restaurant and Bars		011	3.50		Rental Occupancy		040	1.70		Retail Sales	017	3.00	
Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of	TPP	214	2.20		Retail Sales (Single Item Over \$1,250)	417	2.00	
Retail Sales Food for Home Consumption		062	3.50		Restaurant and Bars		011	2.20		Retail Sales Food for Home Consumption	062	3.00	
MRRA Amount <sup>D</sup>		315	3.50		Retail Sales		017	2.20		MRRA Amount <sup>D</sup>	315	3.00	
Communications		005	3.50		Retail Sales (Single Item Over \$5,000)		717	1.69		Communications	005	3.00	
Transporting		006	3.50		Retail Sales Food for Home Consumption	on	062	2.20		Transporting	006	3.00	
Utilities		004	3.50		MRRA Amount <sup>D</sup>		315	2.20		Utilities	004	3.00	
					Communications		005	3.00					
					Transporting		006	2.20					
					Utilities		004	2.20					

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS	WL			COC
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	4.50	
Residential Rental, Leasing, & Licensing	for Use	045	3.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00	
Rental, Leasing, & Licensing for Use of T	PP	214	3.50	
Restaurant and Bars		011	4.50	
Retail Sales		017	3.50	
MRRA Amount <sup>D</sup>		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	3.50	

WINKELMAN         WM         GLA/PN           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           Job Printing         010         3.50           Manufactured Buildings         027         3.50           Severance – Metal Mining         019         0.10           Publication         009         3.50           Hotels         044         3.50           Residential Rental, Leasing, & Licensing for Use         043         3.50           Commercial Rental, Leasing, & Licensing for Use         213         3.50           Rental, Leasing, & Licensing for Use of TPP         214         3.50           Restaurant and Bars         011         3.50           Retail Sales         017         3.50           Retail Sales Food for Home Consumption         062         3.50           MRRA Amount $^{D}$ 315         3.50 <th>CITY/TOWN NAME</th> <th>REGION / CITY CODE</th> <th>BUSINESS CODE</th> <th>tax Rate</th> <th>COUNTY</th>	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	tax Rate	COUNTY
Amusements0123.50Contracting – Prime0153.50Contracting – Speculative Builders0163.50Contracting – Owner Builder0373.50Job Printing0103.50Manufactured Buildings0273.50Timbering and Other Extraction0203.50Severance – Metal Mining0190.10Publication0093.50Hotels0443.50Residential Rental, Leasing, & Licensing for Use2133.50Commercial Rental, Leasing, & Licensing for Use2133.50Restaurant and Bars0113.50Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount $^{D}$ 3153.50Communications0053.50	WINKELMAN	WM			GLA/PNL
Contracting – Prime0153.50Contracting – Speculative Builders0163.50Contracting – Owner Builder0373.50Job Printing0103.50Manufactured Buildings0273.50Timbering and Other Extraction0203.50Severance – Metal Mining0190.10Publication0093.50Hotels0443.50Residential Rental, Leasing, & Licensing for Use2133.50Commercial Rental, Leasing, & Licensing for Use2133.50Restaurant and Bars0113.503.50Retail Sales0173.503.50Retail Sales Food for Home Consumption0623.50MRRA Amount $D$ 3153.50Communications0053.50	Advertising		018	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           Residential Rental, Leasing, & Licensing for Use         044         3.50           Commercial Rental, Leasing, & Licensing for Use         045         3.50           Restaurant and Bars         011         3.50           Retail Sales         017         3.50           Retail Sales Food for Home Consumption         062         3.50           MRRA Amount <sup>D</sup> 315         3.50	Amusements		012	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           Commercial Rental, Leasing, & Licensing for Use         045         3.50           Rental, Leasing, & Licensing for Use         213         3.50           Restaurant and Bars         011         3.50           Retail Sales         017         3.50           Retail Sales Food for Home Consumption         062         3.50           MRRA Amount <sup>0</sup> 315         3.50           Communications         005         3.50	Contracting – Prime		015	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           Commercial Rental, Leasing, & Licensing for Use         044         3.50           Rental, Leasing, & Licensing for Use of TPP         214         3.50           Restaurant and Bars         011         3.50           Retail Sales         017         3.50           Retail Sales Food for Home Consumption         062         3.50           MRRA Amount <sup>0</sup> 315         3.50           Communications         005         3.50	Contracting – Speculative Builders		016	3.50	
Manufactured Buildings         027         3.50           Timbering and Other Extraction         020         3.50           Severance – Metal Mining         019         0.10           Publication         009         3.50           Residential Rental, Leasing, & Licensing for Use         044         3.50           Residential Rental, Leasing, & Licensing for Use         045         3.50           Commercial Rental, Leasing, & Licensing for Use of TPP         214         3.50           Restaurant and Bars         011         3.50           Retail Sales         017         3.50           Retail Sales Food for Home Consumption         062         3.50           MRRA Amount <sup>D</sup> 315         3.50           Communications         005         3.50	Contracting – Owner Builder		037	3.50	
Timbering and Other Extraction020 $3.50$ Severance – Metal Mining0190.10Publication009 $3.50$ Hotels044 $3.50$ Residential Rental, Leasing, & Licensing for Use045 $3.50$ Commercial Rental, Leasing, & Licensing for Use213 $3.50$ Rental, Leasing, & Licensing for Use of TPP214 $3.50$ Restaurant and Bars011 $3.50$ Retail Sales017 $3.50$ Retail Sales Food for Home Consumption062 $3.50$ MRRA Amount $D$ $315$ $3.50$ Communications005 $3.50$	Job Printing		010	3.50	
Severance – Metal Mining         019         0.10           Publication         009         3.50           Hotels         044         3.50           Residential Rental, Leasing, & Licensing for Use         045         3.50           Commercial Rental, Leasing, & Licensing for Use         213         3.50           Rental, Leasing, & Licensing for Use of TPP         214         3.50           Restaurant and Bars         011         3.50           Retail Sales         017         3.50           Retail Sales Food for Home Consumption         062         3.50           MRRA Amount <sup>D</sup> 315         3.50           Communications         005         3.50	Manufactured Buildings		027	3.50	
Publication0093.50Hotels0443.50Residential Rental, Leasing, & Licensing for Use0453.50Commercial Rental, Leasing, & Licensing for Use2133.50Rental, Leasing, & Licensing for Use of TPP2143.50Restaurant and Bars0113.50Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount <sup>0</sup> 3153.50Communications0053.50	Timbering and Other Extraction		020	3.50	
Hotels0443.50Residential Rental, Leasing, & Licensing for Use0453.50Commercial Rental, Leasing, & Licensing for Use2133.50Rental, Leasing, & Licensing for Use of TPP2143.50Restaurant and Bars0113.50Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount <sup>D</sup> 3153.50Communications0053.50	Severance – Metal Mining		019	0.10	
Residential Rental, Leasing, & Licensing for Use       045       3.50         Commercial Rental, Leasing, & Licensing for Use       213       3.50         Rental, Leasing, & Licensing for Use of TPP       214       3.50         Restaurant and Bars       011       3.50         Retail Sales       017       3.50         Retail Sales Food for Home Consumption       062       3.50         MRRA Amount <sup>D</sup> 315       3.50         Communications       005       3.50	Publication		009	3.50	
Commercial Rental, Leasing, & Licensing for Use2133.50Rental, Leasing, & Licensing for Use of TPP2143.50Restaurant and Bars0113.50Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount <sup>D</sup> 3153.50Communications0053.50	Hotels		044	3.50	
Rental, Leasing, & Licensing for Use of TPP         214         3.50           Restaurant and Bars         011         3.50           Retail Sales         017         3.50           Retail Sales Food for Home Consumption         062         3.50           MRRA Amount <sup>D</sup> 315         3.50           Communications         005         3.50	Residential Rental, Leasing, & Licensing	for Use	045	3.50	
Restaurant and Bars0113.50Retail Sales0173.50Retail Sales Food for Home Consumption0623.50MRRA Amount P3153.50Communications0053.50	Commercial Rental, Leasing, & Licensing	g for Use	213	3.50	
Retail Sales     017     3.50       Retail Sales Food for Home Consumption     062     3.50       MRRA Amount <sup>D</sup> 315     3.50       Communications     005     3.50	Rental, Leasing, & Licensing for Use of T	PP	214	3.50	
Retail Sales Food for Home Consumption     062     3.50       MRRA Amount <sup>D</sup> 315     3.50       Communications     005     3.50	Restaurant and Bars		011	3.50	
MRRA Amount <sup>D</sup> 3153.50Communications0053.50	Retail Sales		017	3.50	
Communications 005 3.50	Retail Sales Food for Home Consumptio	n	062	3.50	
	MRRA Amount D		315	3.50	
Transporting 006 3.50	Communications		005	3.50	
	Transporting		006	3.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WINSLOW	WS			NAV
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Jet Fuel Sales (cents per gallon)		049	\$.03	
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) <sup>B</sup>		144	2.00	
Commercial Rental, Leasing, & Licens	ing for Use	213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of	of TPP	214	3.00	
Restaurant and Bars		011	3.00	
Restaurant and Bars (Additional Tax)	A	111	2.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consump	tion	062	3.00	
MRRA Amount D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

(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 Rat	e Look-U	o Tool		TRANSACTION PRIVILE	GE AN	D OTH	ER T	TAX RATE TABLES Effective May 1, 2023
TABLE 2					MUNICIPALITIES				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 CODE	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) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax)		144	2.00	
Residential Rental, Leasing, & Licensing		045	2.00		Residential Rental, Leasing, & Licensing		045	1.70	
Commercial Rental, Leasing, & Licensing		213	2.00		Commercial Rental, Leasing, & Licensin		213	1.70	
Rental, Leasing, & Licensing for Use of T	PP	214	3.00		Rental, Leasing, & Licensing for Use of	TPP	214	1.70	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.70	
Retail Sales		017	3.00		Restaurant & Bars (Additional Tax)		111	2.00	
Retail Sales Food for Home Consumption	ı	062	3.00		Retail Sales		017	1.70	
MRRA Amount <sup>D</sup>		315	3.00		Retail Sales Food for Home Consumption	n	062	1.70	
Communications		005	3.00		MRRA Amount <sup>D</sup>		315	1.70	
Transporting		006	3.00		Communications		005	1.70	
Utilities		004	3.00		Transporting		006	1.70	
Use Tax Purchases		029	3.00		Utilities		004	1.70	
Use Tax From Inventory		030	3.00		Wastewater Utility Service		485	1.70	

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

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

Prepared by ADOR's City Services Team

(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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2023

TABLE 3	COUNTY CODES
Apache	
Cochise	СОН
Coconino	
Gila	GLA
Graham	GRA
Greenlee	GRN
La Paz	LAP
Maricopa	MAR
Mohave	МОН
Municipal Water,	StatewideSWD
Navajo	NAV
Rio Nuevo District	t, PimaPAD
Pima	PMA
Pinal	PNL
Santa Cruz	STC
Sports & Tourism	Authority District – Maricopa MCB
Yavapai	YAV
Yuma	

TABLE 4	INDIAN RESERVATION CODES					
RESERVATION	COUNTY	CODE				
Ak-Chin	Pinal	PNA				
Cocopah	Yuma	YMB				
Colorado River	La Paz	LAC				
Fort McDowell-Yavapai	Maricopa	MAE				
Fort Mohave	Mohave	MOF				
Fort Yuma-Quechan	Yuma	YMG				
Gila River	Maricopa	MAH				
Gila River	Pinal	PNH				
Havasupai	Coconino	COI				
Норі	Coconino	COJ				
Норі	Navajo	NAJ				
Hualapai	Coconino	COK				
Hualapai	Mohave	MOK				
Kaibab-Paiute	Coconino	COL				
Kaibab-Paiute	Mohave	MOL				
Navajo	Apache	APM				
Navajo	Coconino	COM				
Navajo	Navajo	NAM				
Pascua-Yaqui	Maricopa	MAN				
Pascua-Yaqui	Pima	PMN				
Salt River Pima-Maricop	oaMaricopa	MAO				
San Carlos Apache	Gila	GLP				
San Carlos Apache	Graham	GRP				
San Carlos Apache	Pinal	PNP				
San Juan Southern Paiu	uteCoconino	COQ				
Tohono O'Odham	Maricopa	MAT				
Tohono O'Odham	Pima	PMT				
Tohono O'Odham	Pinal	PNT				
Tonto Apache	Gila	GLU				
White Mountain Apache	Apache	APD				
White Mountain Apache	Gila	GLD				
White Mountain Apache	Graham	GRD				
White Mountain Apache	Navajo	NAD				
Yavapai Apache	Yavapai	YAW				
Yavapai-Prescott	Yavapai	YAX				

#### Prepared by ADOR's City Services Team

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

	ARIZONA DEPARTMENT O	F REVENUE	
• Local: (602) 255-3381	• Statewide Toll-Free: (800) 352-4090	Website: <u>www.azdor.gov</u>	<ul> <li>Tax Rate Look-Up Tool</li> </ul>

# Medical and Adult Use Marijuana Rate Tables

The State of Arizona imposes or allows the imposition of various taxes, including state transaction privilege tax (TPT), county excise tax and city privilege tax. The following tables contain the rates applicable for Medical Marijuana and Adult Use Marijuana. Please note that Marijuana Retailers in Arizona must use these business codes to report their sales of marijuana. Sales of non-marijuana items should be reported using the business codes detailed in <u>Table 6</u>. These codes are detailed in the appropriate tables following.

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

<u>Table 5:</u> provides accounting credit rates on **STATE REPORTED TRANSACTIONS ONLY** (Arizona cities do not provide an accounting credit). If you are having difficulty determining which county identification code to use, please use the <u>Tax</u> <u>Rate Look-Up</u> tool.

<u>Table 6:</u> contains a list of all city privilege tax rates, county codes and city codes. The Arizona Department of Revenue collects these taxes for all cities and counties. **Verify all city and county REGION CODES before filing.** 

	Table 5         MARIJUANA TAX RATES FOR SALES IN THESE COUNTIES															
Business Code	TAXABLE ACTIVITY	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
	MEDICAL MARIJUANA															
203	Medical Marijuana Retail Sales	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
221	Medical Marijuana Restaurants & Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
	ADULT USE MARIJUANA*															
420	Adult Use Marijuana Retail Sales	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
421	Adult Use Marijuana Restaurants & Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
	*In addition to the transaction privilege rates shown, Adult Use Marijuana is subject to a 16% excise tax.*															

\*NOTE\* Use CTRL + F and type in the appropriate term in the space provided to search for the information you want to find.

+++ 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. +++

APACHE JUNCTION REGION / CITY CODE: AJ COUNTY CODE: MAR/PNL	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.40
Medical Marijuana Retail Sales-Single Item Portion Over \$2,000	653	1.40
Adult Use Marijuana Retail Sales	420	2.40
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,000	669	1.40
Retail Sales (Accessories and Ancillary Products)	017	2.40
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,000	297	1.40
Use Tax Purchases	029	2.40
Use Tax Purchases-Single Item Portion Over \$2,000	299	1.40
Use Tax From Inventory	030	2.40
Medical Marijuana Restaurant	221	2.40
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	2.40
Adult Use Marijuana Restaurant (Additional Tax)	-	

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

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

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

BUCKEYE REGION / CITY CODE: BE COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.10
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.10
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.10
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$5,000	729	1.10
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		
Aduit Use Manjuana Restaurant (Additional Tax)		

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

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

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

All tax rates are expressed as percentage (%) unless otherwise noted. Medical Marijuana Retail Sales		
Medical Marijuana Retail Sales		
	203	2.00
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.50
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.50
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.50
Use Tax Purchases	-	
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	-	
Medical Marijuana Restaurant	221	1.80
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	1.80
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

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

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

COLORADO CITY REGION / CITY CODE: CC COUNTY CODE: MOH	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

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

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

EAGAR REGION / CITY CODE: EG COUNTY CODE: APA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$1,000	651	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$1,000	667	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$1,000	157	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$1,000	159	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

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

<u>ELOY</u> REGION / CITY CODE: EL COUNTY CODE: PNL	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$6,000	655	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales- Single Item Portion Over \$6,000	671	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$6,000	337	1.50
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$6,000	339	1.50
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	6.00
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	6.00
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

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

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

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

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

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

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

GUADALUPE REGION / CITY CODE: GU COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	4.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	5.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	5.00
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

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

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

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

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

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

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

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

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

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

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

NOGALES REGION / CITY CODE: NO COUNTY CODE: STC	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.	000	0.00
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)		

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

PAGE REGION / CITY CODE: PG COUNTY CODE: COC	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$3,000	659	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000	675	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$3,000	387	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$3,000	389	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

PAYSON REGION / CITY CODE: PS COUNTY CODE: GLA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.88
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.88
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	2.88
Retail Sales (Accessories/Ancillary Products)-Item Over		-
Use Tax Purchases		-
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	2.88
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	2.88
Adult Use Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant (Additional Tax)		

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

PHOENIX REGION / CITY CODE: PX COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.30
Medical Marijuana Retail Sales-Single Item Portion Over \$11,631	683	2.00
Adult Use Marijuana Retail Sales	420	2.30
Adult Use Marijuana Retail Sales-Single Item Portion Over \$11,631	682	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.30
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$11,631	162	2.00
Use Tax Purchases	029	2.30
Use Tax Purchases-Single Item Portion Over \$11,631	163	2.00
Use Tax From Inventory	030	2.30
Medical Marijuana Restaurant	221	2.30
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.30
Adult Use Marijuana Restaurant (Additional Tax)		

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

PINETOP-LAKESIDE REGION / CITY CODE: PP COUNTY CODE: NAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.50
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory	-	
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00

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

All tax rates are expressed as percentage (%) unless otherwise noted.       203       2.83         Medical Marijuana Retail Sales           Adult Use Marijuana Retail Sales-Item Over           Adult Use Marijuana Retail Sales       420       2.83         Adult Use Marijuana Retail Sales       420       2.83         Adult Use Marijuana Retail Sales-Item Over           Retail Sales (Accessories and Ancillary Products)       017       2.83         Retail Sales (Accessories/Ancillary Products)-Item Over           Use Tax Purchases       029       2.83         Use Tax Purchases-Item Over           Use Tax Purchases-Item Over           Use Tax Purchases-Item Over           Use Tax Purchases-Item Over           Use Tax From Inventory       030       2.83         Medical Marijuana Restaurant       221       2.83         Medical Marijuana Restaurant (Additional Tax)           Adult Use Marijuana Restaurant (Additional Tax)	PRESCOTT VALLEY REGION / CITY CODE: PL COUNTY CODE: YAV	BUSINESS CODE	TAX RATE
Medical Marijuana Retail SalesLitterLitterMedical Marijuana Retail Sales4202.83Adult Use Marijuana Retail Sales4202.83Adult Use Marijuana Retail Sales4202.83Adult Use Marijuana Retail Sales-Item OverRetail Sales (Accessories and Ancillary Products)0172.83Retail Sales (Accessories/Ancillary Products)-Item OverUse Tax Purchases0292.83Use Tax Purchases-Item OverUse Tax From Inventory0302.83Medical Marijuana Restaurant2212.83Medical Marijuana Restaurant4212.83	All tax rates are expressed as percentage (%) unless otherwise noted.		
Adult Use Marijuana Retail Sales4202.83Adult Use Marijuana Retail Sales-Item OverRetail Sales (Accessories and Ancillary Products)0172.83Retail Sales (Accessories/Ancillary Products)-Item OverUse Tax Purchases0292.83Use Tax Purchases-Item OverUse Tax From Inventory0302.83Medical Marijuana Restaurant2212.83Medical Marijuana Restaurant (Additional Tax)Adult Use Marijuana Restaurant4212.83	Medical Marijuana Retail Sales	203	2.83
Adult Use Marijuana Retail Sales-Item OverRetail Sales (Accessories and Ancillary Products)0172.83Retail Sales (Accessories/Ancillary Products)-Item OverUse Tax Purchases0292.83Use Tax Purchases-Item OverUse Tax From Inventory0302.83Medical Marijuana Restaurant2212.83Medical Marijuana RestaurantAdult Use Marijuana Restaurant4212.83	Medical Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)0172.83Retail Sales (Accessories/Ancillary Products)-Item OverUse Tax Purchases0292.83Use Tax Purchases-Item OverUse Tax From Inventory0302.83Medical Marijuana Restaurant2212.83Medical Marijuana RestaurantAdult Use Marijuana Restaurant4212.83	Adult Use Marijuana Retail Sales	420	2.83
Retail Sales (Accessories/Ancillary Products)-Item OverUse Tax Purchases0292.83Use Tax Purchases-Item OverUse Tax From Inventory0302.83Medical Marijuana Restaurant2212.83Medical Marijuana Restaurant (Additional Tax)Adult Use Marijuana Restaurant4212.83	Adult Use Marijuana Retail Sales-Item Over		
Use Tax Purchases0292.83Use Tax Purchases-Item OverUse Tax From Inventory0302.83Medical Marijuana Restaurant2212.83Medical Marijuana Restaurant (Additional Tax)Adult Use Marijuana Restaurant4212.83	Retail Sales (Accessories and Ancillary Products)	017	2.83
Use Tax Purchases-Item OverUse Tax From Inventory0302.83Medical Marijuana Restaurant2212.83Medical Marijuana Restaurant (Additional Tax)Adult Use Marijuana Restaurant4212.83	Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax From Inventory       030       2.83         Medical Marijuana Restaurant       221       2.83         Medical Marijuana Restaurant (Additional Tax)           Adult Use Marijuana Restaurant       421       2.83	Use Tax Purchases	029	2.83
Medical Marijuana Restaurant     221     2.83       Medical Marijuana Restaurant (Additional Tax)         Adult Use Marijuana Restaurant     421     2.83	Use Tax Purchases-Item Over		
Medical Marijuana Restaurant (Additional Tax)         Adult Use Marijuana Restaurant     421     2.83	Use Tax From Inventory	030	2.83
Adult Use Marijuana Restaurant     421     2.83	Medical Marijuana Restaurant	221	2.83
· · · · · · · · · · · · · · · · · · ·	Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant (Additional Tax)	Adult Use Marijuana Restaurant	421	2.83
	Adult Use Marijuana Restaurant (Additional Tax)		

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

### RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.25
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.25
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.25
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.25
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.25
Medical Marijuana Restaurant	221	2.25
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.25
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

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

SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Single Item Portion Over \$2,500	663	1.50
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500	679	1.50
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500	467	1.50
Use Tax Purchases	029	4.00
Use Tax Purchases-Single Item Portion Over \$2,500	469	1.50
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

SIERRA VISTA REGION / CITY CODE: SR COUNTY CODE: COH	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.95
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	1.95
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	1.95
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	1.95
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	1.95
Medical Marijuana Restaurant	221	2.60
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	2.60
Adult Use Marijuana Restaurant (Additional Tax)	-	

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

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

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

SPRINGERVILLE REGION / CITY CODE: SV COUNTY CODE: APA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$1,000	660	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$1,000	676	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$1,000	397	2.00
Use Tax Purchases		-
Use Tax Purchases-Item Over		-
Use Tax From Inventory		
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

SURPRISE REGION / CITY CODE: SP COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.20
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.20
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.20
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.20
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.20
Medical Marijuana Restaurant	221	3.20
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	3.20
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

TOLLESON REGION / CITY CODE: TN COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	2.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	2.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Portion Over \$5,000	359	2.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

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

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

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

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

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

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

All tax rates are expressed as percentage (%) unless otherwise noted.         Medical Marijuana Retail Sales       203       3.00         Medical Marijuana Retail Sales-Item Over           Adult Use Marijuana Retail Sales-Item Over           Adult Use Marijuana Retail Sales-Item Over           Adult Use Marijuana Retail Sales-Item Over           Retail Sales (Accessories and Ancillary Products)       017       3.00         Retail Sales (Accessories/Ancillary Products)-Item Over           Use Tax Purchases       029       3.00         Use Tax Purchases-Item Over           Use Tax Purchases-Item Over           Use Tax Purchases-Item Over           Use Tax Purchases-Item Over           Use Tax From Inventory       030       3.00         Medical Marijuana Restaurant       221       3.00         Medical Marijuana Restaurant (Additional Tax)           Adult Use Marijuana Restaurant       421       3.00	YOUNGTOWN REGION / CITY CODE: YT COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
Medical Marijuana Retail SalesEtc.FinalMedical Marijuana Retail Sales-Item OverAdult Use Marijuana Retail Sales4203.00Adult Use Marijuana Retail Sales-Item OverRetail Sales (Accessories and Ancillary Products)0173.00Retail Sales (Accessories/Ancillary Products)-Item OverUse Tax Purchases0293.00Use Tax Purchases-Item OverUse Tax Purchases-Item OverUse Tax From Inventory0303.00Medical Marijuana Restaurant2213.00Medical Marijuana Restaurant (Additional Tax)Adult Use Marijuana Restaurant4213.00	All tax rates are expressed as percentage (%) unless otherwise noted.		
Adult Use Marijuana Retail Sales4203.00Adult Use Marijuana Retail Sales-Item OverRetail Sales (Accessories and Ancillary Products)0173.00Retail Sales (Accessories/Ancillary Products)-Item OverUse Tax Purchases0293.00Use Tax Purchases-Item OverUse Tax Purchases-Item OverUse Tax Purchases-Item OverUse Tax From Inventory0303.00Medical Marijuana Restaurant2213.00Medical Marijuana RestaurantAdult Use Marijuana Restaurant4213.00	Medical Marijuana Retail Sales	203	3.00
Adult Use Marijuana Retail Sales-Item OverRetail Sales (Accessories and Ancillary Products)0173.00Retail Sales (Accessories/Ancillary Products)-Item OverUse Tax Purchases0293.00Use Tax Purchases-Item OverUse Tax From Inventory0303.00Medical Marijuana Restaurant2213.00Medical Marijuana Restaurant (Additional Tax)Adult Use Marijuana Restaurant4213.00	Medical Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)0173.00Retail Sales (Accessories/Ancillary Products)-Item OverUse Tax Purchases0293.00Use Tax Purchases-Item OverUse Tax Purchases-Item OverUse Tax From Inventory0303.00Medical Marijuana Restaurant2213.00Medical Marijuana Restaurant (Additional Tax)Adult Use Marijuana Restaurant4213.00	Adult Use Marijuana Retail Sales	420	3.00
Retail Sales (Accessories/Ancillary Products)-Item OverUse Tax Purchases0290293.00Use Tax Purchases-Item OverUse Tax From Inventory0300303.00Medical Marijuana Restaurant2213.00Medical Marijuana Restaurant (Additional Tax)Adult Use Marijuana Restaurant4213.00	Adult Use Marijuana Retail Sales-Item Over		-
Use Tax Purchases0293.00Use Tax Purchases-Item OverUse Tax From Inventory0303.00Medical Marijuana Restaurant2213.00Medical Marijuana Restaurant (Additional Tax)Adult Use Marijuana Restaurant4213.00	Retail Sales (Accessories and Ancillary Products)	017	3.00
Use Tax Purchases-Item Over         Use Tax From Inventory     030     3.00       Medical Marijuana Restaurant     221     3.00       Medical Marijuana Restaurant (Additional Tax)         Adult Use Marijuana Restaurant     421     3.00	Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax From Inventory       030       3.00         Medical Marijuana Restaurant       221       3.00         Medical Marijuana Restaurant (Additional Tax)           Adult Use Marijuana Restaurant       421       3.00	Use Tax Purchases	029	3.00
Medical Marijuana Restaurant     221     3.00       Medical Marijuana Restaurant (Additional Tax)         Adult Use Marijuana Restaurant     421     3.00	Use Tax Purchases-Item Over		
Medical Marijuana Restaurant (Additional Tax)         Adult Use Marijuana Restaurant     421     3.00	Use Tax From Inventory	030	3.00
Adult Use Marijuana Restaurant 421 3.00	Medical Marijuana Restaurant	221	3.00
	Medical Marijuana Restaurant (Additional Tax)		
	Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	Adult Use Marijuana Restaurant (Additional Tax)		

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