# **TPT and Other Tax Rate Tables**

#### TRANSACTION PRIVILEGE TAX RATES

#### THREE NEW TPT RATE CHANGES EFFECTIVE JULY 1, 2022

(Changes are highlighted in yellow)

- SNOWFLAKE
- TOLLESON
- WELLTON

#### MEDICAL AND ADULT USE MARIJUANA TPT CODES and RATES: SEE PAGES 20 - 43

(Changes are highlighted in yellow)

- SNOWFLAKE
- TOLLESON
- WELLTON

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

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

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

Arizona State, County and City

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2022

720	TABLE 1							RATES FO				NTIES				Effective Ju	
Business Code	TAXABLE ACTIVITIES a	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining-Nonmetal	3.437%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications k	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008	Pipeline	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
414	Peer-to-Peer Car Sharing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting-Prime	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%	.03%
025	Transient Lodging b	6.05%	6.90%	6.60%	6.55%	6.60%	7.27%	5.50%	6.38%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace m	6.05%	6.60%	6.05%	6.55%	6.60%	5.72%	5.50%	6.38%	5.50%	6.148%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax-Utilities	6.10%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water <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 d	3.355¢	3.965¢	3.66¢	3.66¢	3.66¢	3.355¢	3.05¢	3.5563¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax d	3.05¢	3.05¢	3.05¢	3.05%	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge e, h	0	0	0	0	0	\$2.50	0	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications <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

<sup>\*\*</sup>See page two for lettered footnote details for Table 1 (TAX RATES FOR SALES IN THESE COUNTIES)

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

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

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

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TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2022

TABLE 2				MUNICIPALITIES				All tax rat	tes are expressed as percentages (%) unle	ss otherw	ise no	ted.
CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
APACHE JUNCTION AJ			MAR/PNL		AV			MAR	BENSON BS			COH
Advertising	018	2.40		Advertising		018	2.50		Advertising	018	3.50	
Amusements	012	2.40		Amusements		012	2.50		Amusements	012	3.50	
Contracting – Prime	015	2.40		Contracting – Prime		015	2.50		Contracting – Prime	015	4.00	
Contracting – Speculative Builders	016	2.40		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder	037	2.40		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder	037	4.00	
Feed at Wholesale	116	2.40		Job Printing		010	2.50		Job Printing	010	3.50	
Job Printing	010	2.40		Manufactured Buildings		027	2.50		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	020 019	2.40 0.10		Severance – Metal Mining Publication		019 009	0.10 2.50		Timbering and Other Extraction Severance – Metal Mining	020 019	3.50 0.10	
Severance – Metal Mining Publication	009	2.40		Hotels		044	2.50		Publication	009	3.50	
Hotels	044	2.40				144	2.00		Hotels	009	3.50	
Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.40		Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing and Licensing for	for Lleo	045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00	
Residential Rental, Leasing and Licensing for Use	045	2.40		Commercial Rental, Leasing, & Licensing for		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 TPF		213	2.50		Commercial Rental, Leasing, & Licensing for Use		2.50	
Rental Occupancy	040	2.20		Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP	213	2.50	
Rental, Leasing, & Licensing for Use of TPP	214	2.20		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		062	2.50		Retail Sales (Single Item Over \$5,000)	717	1.00	
Retail Sales (Single Item Portion Over \$2,000)	297	1.40		MRRA Amount D		315	2.50		Retail Sales 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 D	315	2.40		Transporting		003	2.50		Communications	005	3.50	
Communications	005	3.40		Utilities		004	2.50		Transporting	005	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		OSC TAX From Inventory		000	1.50		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	
•									·			
CITY/TOWN NAME REGION/	BUSINESS E CODE	TAX RATE		CITY/TOWN NAME	REGION / CITY CODE		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
BISBEE BB			СОН	<u>BUCKEYE</u>	BE			MAR	BULLHEAD CITY BH			MOH
Advertising	018	3.50		Advertising		018	3.00		Advertising	018	2.00	
Amusements	012	3.50		Amusements		012	3.00		Amusements	012	2.00	
Contracting – Prime	015	3.50		Contracting – Prime		015	3.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders	016	3.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder	037	3.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.00	
Feed at Wholesale	116	3.50		Feed at Wholesale		116	3.00		Job Printing	010	2.00	
Job Printing	010	3.50		Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)	049	\$.03	
Manufactured Buildings Timbering and Other Extraction	027 020	3.50 3.50		Manufactured Buildings Timbering and Other Extraction		027 020	3.00		Manufactured Buildings Timbering and Other Extraction	027 020	2.00	
Severance – Metal Mining	020	0.10		Severance – Metal Mining		020	0.10		Severance – Metal Mining	020	0.10	
Publication	009	3.50		Publication		009	3.00		Publication	009	2.00	
Hotels	009	3.50		Hotels		009	3.00		Hotels	009	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.00	
Residential Rental, Leasing, & Licensing for Use	045	3.50		Residential Rental, Leasing, & Licensing for	· I lea	045	2.00		Commercial Rental, Leasing, & Licensing for Use		2.00	
Commercial Rental, Leasing, & Licensing for Use	213	3.50		Commercial Rental, Leasing, & Licensing for		213	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Rental, Leasing, & Licensing for Use of TPP	214	3.50		Rental Occupancy	. 000	040	2.00		Restaurant and Bars	011	2.00	
Restaurant and Bars	011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales	017	2.00	
Retail Sales	017	3.50		Restaurant and Bars		011	3.00		MRRA Amount <sup>D</sup>	315	2.00	
Retail Sales Food for Home Consumption	062	3.50		Retail Sales		017	3.00		Communications	005	2.00	
MRRA Amount D	315	3.50		Retail Sales (Single Item Over \$1,999.99)		307	1.10		Transporting	006	2.00	
Communications	005	3.50		Retail Sales Food for Home Consumption		062	3.00		Utilities	004	2.00	
Transporting	006	3.50		MRRA Amount D		315	3.00		Jet Fuel Use Tax (cents per gallon)	051	\$.03	
Utilities	004	3.50		Communications		005	4.00		Use Tax Purchases	029	2.00	
	007	0.00		Transporting		006	3.00		Use Tax From Inventory	030	2.00	
				Utilities		004	3.00		,	550	00	
							00					

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

004

029

030

DEGIGNI / DUGINIEGO

3.65

3.65

3.65

Utilities

Use Tax Purchases

Use Tax From Inventory

Utilities

Use Tax Purchases

Use Tax From Inventory

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

004

029

030

DECICAL DUCINECO

3.00

3.00

3.00

Transporting

Utilities

Effective July 1, 2022

006

004

DECION / DUOINEGO

1.80

2.00

**MUNICIPALITIES TABLE 2** All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS REGION / BUSINESS REGION / BUSINESS TAX TAX CITY/TOWN NAME COUNTY **CITY/TOWN NAME** CITY/TOWN NAME COUNTY COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE RATE CODE **CASA GRANDE CAMP VERDE** YAV **CAREFREE** MAR CG PNL CE CA 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 Manufactured Buildings 027 3.65 027 3.00 Manufactured Buildings 027 1.80 Timbering and Other Extraction 020 3.65 Timbering and Other Extraction 020 3.00 Timbering and Other Extraction 020 1.80 Severance - Metal Mining Severance - Metal Mining Severance - Metal Mining 019 0.10 019 0.10 019 0.10 Publication Publication Publication 009 3.65 009 3.00 009 1.80 3.65 Hotels 044 Hotels 044 3.00 Hotels 044 1.80 3.00 2.00 Hotel/Motel (Additional Tax)B 144 Hotel/Motel (Additional Tax)<sup>B</sup> 144 3.00 Hotel/Motel (Additional Tax)<sup>B</sup> 144 Residential Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use 045 2.00 045 3.00 045 1.80 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 213 2.00 213 3.00 213 1.80 Rental, Leasing, & Licensing for Use of TPP 3.65 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Rental, Leasing, & Licensing for Use of TPP 1.80 214 214 Restaurant and Bars 3.65 Restaurant and Bars 011 3.00 Restaurant and Bars 011 011 1.80 Retail Sales 3.65 Retail Sales 017 3.00 Retail Sales 2.00 017 017 Retail Sales (Single Item Portion Over \$5,000) 1.00 Retail Sales Food for Home Consumption 062 2.00 Retail Sales (Single Item Portion Over \$5,000) 357 357 1.50 MRRA Amount <sup>[</sup> Retail Sales Food for Home Consumption MRRA Amount [ 315 3.65 315 3.00 062 2.00 Communications Communications MRRA Amount D 005 3.65 005 3.00 315 2.00 Transporting 006 3.65 Transporting 006 3.00 Communications 005 2.00

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

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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2022

030

2.00

TABLE 2					MUNICIPALITIES				All tax rat	es are expressed as percentages (%) unl	ess other	vise note	d.
	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIC		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REG			COUNTY
CLARKDALE	CD			YAV	<u>CLIFTON</u> CF	F			GRN	COLORADO CITY C	С		MOH
Advertising		018	3.50		Advertising		018	3.00		Advertising	018	3.00	
Amusements		012	3.50		Amusements		012	3.00		Amusements	012	7.00	
Contracting – Prime		015	4.50		Contracting – Prime		015	3.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.50		Job Printing		010	3.00		Job Printing	010	2.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.50		Publication		009	3.00		Publication	009	2.00	
Hotels		044	3.50		Hotels		044	3.00		Hotels	044	7.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Residential Rental, Leasing, & Licensing for Use	Э	045	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	7.00	
Residential Rental, Leasing, & Licensing	for Use	045	3.00		Commercial Rental, Leasing, & Licensing for Use	e	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		214	3.00		Commercial Rental, Leasing, & Licensing for Us	e 213	2.00	
Rental, Leasing, & Licensing for Use of T	PP	214	3.50		Restaurant and Bars		011	3.00		Rental Occupancy	040	2.00	
Restaurant and Bars		011	3.50		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Retail Sales		017	3.50		Retail Sales (Single Item Portion Over \$9,999)		377	2.00		Restaurant and Bars	011	3.50	
Retail Sales Food for Home Consumption	n	062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales	017	3.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	3.00		MRRA Amount D	315	3.00	
Communications		005	3.50		Communications		005	3.00		Communications	005	7.00	
Transporting		006	3.50		Transporting		006	3.00		Transporting	006	2.00	
Utilities		004	3.50		Utilities		004	3.00		Utilities	004	2.00	
										Use Tax Purchases	029	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
COOLIDGE	CL			PNL
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Residential Rental, Leasing, & Licensin		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 Consumpt	ion	062	3.00	
MRRA Amount D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single Item Over	\$10,000)	929	1.50	
Use Tax From Inventory		030	3.00	

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

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.
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#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2022

TABLE 2				MUNICIPALITIES				All tax	crates are expressed as percentages (%) unles			•
CITY/TOWN NAME REGION/C	ESS	RATE	COUNTY	CITY/TOWN NAME REGIO	ODE	USINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO	DDE CODE		
DOUGLAS DL	CODE		СОН	<u>DUNCAN</u> DO		0.40	0.00	GRN	<u>EAGAR</u> EG		0.00	AF
	010	2 00		Advertising		018	2.00		Amusements	012		
Advertising Amusements	018 012			Amusements		012	2.00		Contracting – Prime	015		
				Contracting – Prime		015	2.00		Contracting – Speculative Builders	016		
Contracting – Prime	015			Contracting – Speculative Builders		016	2.00		Contracting – Owner Builder	037	3.00	
Contracting – Speculative Builders	016			Contracting – Owner Builder		037	2.00		Job Printing	010		
Contracting – Owner Builder	037			Job Printing		010	2.00		Manufactured Buildings	027	3.00	
Feed at Wholesale	116			Manufactured Buildings		027	2.00		Timbering and Other Extraction	020		
Job Printing	010			Timbering and Other Extraction		020	2.00		Severance – Metal Mining	019		
Manufactured Buildings	027			Severance – Metal Mining		019	0.10		Publication	009		
Fimbering and Other Extraction	020			Publication		009	2.00		Hotels	044	3.00	
Severance – Metal Mining	019			Hotels		044	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144		
Publication	009			Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Residential Rental, Leasing, & Licensing for Use		3.00	
Hotels	044	3.80	1	Residential Rental, Leasing, & Licensing for Us	se	045	2.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>	144	4.00	1	Commercial Rental, Leasing, & Licensing for U	lse	213	2.00		Rental Occupancy	040	3.00	
Residential Rental, Leasing and Licensing for Use	045	2.80	)	Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Commercial Rental, Leasing, & Licensing for Use	213	2.80	)	Restaurant and Bars		011	2.00		Restaurant and Bars	011	3.00	
Rental Occupancy	040	2.80	)	Retail Sales		017	2.00		Retail Sales	017	3.00	
Rental, Leasing, & Licensing for Use of TPP	214	3.80	)	Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Over \$1,000)	157	2.00	
Restaurant and Bars	011			MRRA Amount <sup>D</sup>		315	2.00		Retail Sales Food for Home Consumption	062		
Retail Sales	017			Communications		005	2.00		MRRA Amount D	315		
Retail Sales (Single Item Portion Over \$10,000)	367			Transporting		006	2.00		Communications	005		
Retail Sales Food for Home Consumption	062			Utilities		004	2.00		Transporting	006		
MRRA Amount D	315			Cultuos		004	2.00		Utilities	004		
Communications	005								Use Tax Purchases	029		
Fransporting	006								Use Tax Purchases (Single Item Over \$1,000)	159		
Jtilities	004								Use Tax From Inventory	030		
Jse Tax Purchases	029								Ose Tax From inventory	030	3.00	
Use Tax Purchases (Single Item Portion Over \$10												
Use Tax From Inventory	030											
OSC TAX FISHI HIVEHOLY	000	0.00										
CITY/TOWN NAME REGION CITY CO		s tax Rate	COUNTY	CITY/TOWN NAME REGIO		USINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNT
EL MIRAGE EM			MAR	ELOY				PNL	FLAGSTAFF FS			COC
Advertising	018	3.00		Advertising		018	3.00		Advertising	018	2.281	
Amusements	012	3.00		Amusements		012	3.00		Amusements	012	2.281	
Contracting – Prime	015	3.00		Contracting – Prime		015	4.50		Contracting – Prime	015	2.281	
Contracting – Speculative Builders	016	3.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders	016	2.281	
Contracting – Owner Builder	037	3.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder	037	2.281	
Job Printing	010	3.00		Job Printing		010	3.00		Feed at Wholesale	116	2.281	
Manufactured Buildings	027	3.00		Manufactured Buildings		027	3.00		Job Printing	010	2.281	
Timbering and Other Extraction	020	3.00		Timbering and Other Extraction		020	3.00		Manufactured Buildings	027	2.281	
Severance – Metal Mining	019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.281	
Publication	009	3.00		Publication		009	3.00		Severance – Metal Mining	019	0.100	
Hotels	044	3.00		Hotels		044	4.00		Publication	009	2.281	
_	144			_		144	3.00		Hotels	044	4.281	
Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use		2.00		Hotel/Motel (Additional Tax) <sup>B</sup>								
	045	3.00		Residential Rental, Leasing, & Licensing for Us		045	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.281	
Commercial Rental, Leasing, & Licensing for Use	213	3.00		Commercial Rental, Leasing, & Licensing for L	se	213	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.281	
Rental, Leasing, & Licensing for Use of TPP	214	3.00		Rental Occupancy		040	3.00		Restaurant and Bars	011	4.281	
Restaurant and Bars	011	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales	017	2.281	
Retail Sales	017	3.00		Restaurant and Bars		011	6.00		MRRA Amount D	315	2.281	
Retail Sales Food for Home Consumption	062	3.00		Retail Sales		017	3.00		Communications	005	2.281	
MRRA Amount D	315	3.00		Retail Sales (Single Item Portion Over \$6,000)		337	1.50		Transporting	006	2.281	
Communications	005	3.00		Retail Sales Food for Home Consumption		062	2.00		Utilities	004	2.281	
Fransporting	006	3.00		MRRA Amount <sup>D</sup>		315	3.00		Public Utility Right of Way	133	2.000	
Utilities	004	3.00		Communications		005	3.00		Use Tax Purchases	029	2.281	
Jse Tax Purchases	029	3.00		Transporting		006	3.00		Use Tax From Inventory	030	2.281	
Jse Tax From Inventory	030	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					
				•								
(A) "Additional Tax" means in addition to Restaur	ant Tay		Т	(C) "Additional Tax" means in addition to Comme	rcial I co	260			Review each City/Town for tax on Food for Home Consu	umntion		_
(A) "Additional Tax" means in addition to Restaul (B) If you report under Hotel (Business code 044),		s an Add		(D) Report amount due on materials purchased ex			nd inco	rporated	(E) When reporting for Short Term Motor Vehicle you m		Business	
Hotel tax rate that must be applied and reported (E				into a Maintenance, Repair, Replacement or Altera				-	Code 214 and 114 for this City.			
				Page 6								

Arizona State, County and City	Tax Rat	e Look-U	p Tool		TRANSACTION PRIVILEGE AI	ND OTH	HER T	AX RA1	E TABLES Eff	ective Jul	y 1, 20	22
TABLE 2					MUNICIPALITIES			All tax ra	ites are expressed as percentages (%) unle	ss otherv	vise no	ted.
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION.		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 Contracting – Prime		012 015	2.00 4.00		Amusements Contracting – Prime	012 015	2.90 2.90		Amusements Contracting – Prime	012 015	4.00 4.00	
Contracting – Frime Contracting – Speculative Builders		016	4.00		Contracting – Finne Contracting – Speculative Builders	016	2.90		Contracting – Finne 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 2.90		Publication	009	4.00	
Hotels Hotel/Motel (Additional Tax) <sup>B</sup>		044 144	2.00 2.00		Hotels Hotel/Motel (Additional Tax) <sup>B</sup>	044 144	4.00		Hotels Residential Rental, Leasing, & Licensing for Use	044 045	4.00 4.00	
Residential Rental, Leasing, & Licensing for	r Use	045	2.00		Residential Rental, Leasing, & Licensing for Use	045	1.60		Commercial Rental, Leasing, & Licensing for Use	213	4.00	
Commercial Rental, Leasing, & Licensing for		213	2.00		Commercial Rental, Leasing, & Licensing for Use	213	1.60		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Rental, Leasing, & Licensing for Use of TPF		214	2.00		Commercial Lease (Additional Tax) C	313	1.30		Restaurant and Bars	011	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.90		Retail Sales	017	4.00	
Retail Sales		017	2.00		Restaurant and Bars	011	2.90		Retail Sales Food for Home Consumption	062	4.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales	017	2.90		MRRA Amount D	315	4.00	
MRRA Amount D Communications		315 005	2.00 2.00		Retail Sales Food for Home Consumption MRRA Amount D	062 315	2.90 2.90		Communications Transporting	005 006	4.00 4.00	
Transporting		005	2.00		Communications	005	2.90		Utilities	004	4.00	
Utilities		004	2.00		Transporting	006	2.90		Use Tax Purchases	029	4.00	
Use Tax Purchases		029	2.00		Utilities	004	2.90		Use Tax From Inventory	030	4.00	
Use Tax From Inventory		030	2.00		Use Tax Purchases	029	2.90		·			
					Use Tax From Inventory	030	2.90					
	REGION/	BUSINESS	TAX RATI	COLINTY	CITY/TOWN NAME REGION /	BUSINESS	TAX	COUNTY	CITY/TOWN NAME REGION /	BUSINESS	TAX	COUNTY
GILA BEND	CITT CODE	CODE			CITY CODE	CODE	RATE		CITY CODE	CODE	RATE	COUNT
				MAP		CODE	IVAIL	MAP		CODE		MAD
Amusements	GI	012	3.50	MAR	<u>GILBERT</u> GB			MAR	GLENDALE GE			MAR
Amusements Contracting – Prime	GI	012 015	3.50 3.50	MAR		018 012	1.50 1.50	MAR	GLENDALE GE Advertising	018	2.90	
Contracting – Prime Contracting – Speculative Builders	GI	015 016	3.50 3.50	MAR	GILBERT GB Advertising Amusements Contracting – Prime	018 012 015	1.50 1.50 1.50	MAR	GLENDALE GE			
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	GI	015 016 037	3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	1.50 1.50 1.50 1.50	MAR	GLENDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	2.90 2.90 2.90 2.90	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	GI	015 016 037 116	3.50 3.50 3.50 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	1.50 1.50 1.50 1.50 1.50	MAR	GLENDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	2.90 2.90 2.90 2.90 2.90	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	Gi	015 016 037 116 010	3.50 3.50 3.50 3.50 3.50	MAR	GILBERT GB  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	1.50 1.50 1.50 1.50 1.50 1.50	MAR	GLENDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	2.90 2.90 2.90 2.90 2.90 2.90	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	GI	015 016 037 116 010 027	3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT GB  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings	018 012 015 016 037 010 027	1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	GLENDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon)	018 012 015 016 037 010 049	2.90 2.90 2.90 2.90 2.90 2.90 \$.028	i
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon)	GI	015 016 037 116 010 027 049	3.50 3.50 3.50 3.50 3.50 3.50 \$.03	MAR	GILBERT GB  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010 027 009	1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	GLENDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings	018 012 015 016 037 010 049	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90	i
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	GI	015 016 037 116 010 027	3.50 3.50 3.50 3.50 3.50 3.50	MAR	GILBERT GB  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Publication	018 012 015 016 037 010 027	1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	GLENDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 010 049 027 020	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 2.90	3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication	GI	015 016 037 116 010 027 049 020 019 009	3.50 3.50 3.50 3.50 3.50 3.50 \$.03 3.50 0.10 3.50	MAR	GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 009 044 144 045	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	GLENDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings	018 012 015 016 037 010 049	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90	3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels	GI	015 016 037 116 010 027 049 020 019 009 044	3.50 3.50 3.50 3.50 3.50 3.50 \$.03 3.50 0.10 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 009 044 144 045 213	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 049 027 020 019 009	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 0.10 2.90 2.90	3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup>		015 016 037 116 010 027 049 020 019 009 044 144	3.50 3.50 3.50 3.50 3.50 \$.03 3.50 0.10 3.50 3.50 2.00	MAR	GILBERT  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>8</sup> Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 009 044 144 045 213 214	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	GLENDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup>	018 012 015 016 037 010 049 027 020 019 009 044 144	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 0.10 2.90 2.90 5.00	3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for	гUse	015 016 037 116 010 027 049 020 019 009 044 144 045	3.50 3.50 3.50 3.50 3.50 3.50 \$.03 3.50 0.10 3.50 2.00 3.00	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Restaurant and Bars	018 012 015 016 037 010 027 009 044 144 045 213 214 011	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	GLENDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 049 027 020 019 009 044 144 045	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 0.10 2.90 2.90 5.00 2.20	3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for	r Use or Use	015 016 037 116 010 027 049 020 019 009 044 144 045 213	3.50 3.50 3.50 3.50 3.50 3.50 \$.03 3.50 0.10 3.50 2.00 3.00 3.00	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales	018 012 015 016 037 010 027 009 044 144 045 213 214 011	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	GLENDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213	2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 0.10 2.90 2.90 2.90 2.90 2.20	3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for	r Use or Use	015 016 037 116 010 027 049 020 019 009 044 144 045 213 214	3.50 3.50 3.50 3.50 3.50 3.50 0.10 3.50 2.00 3.00 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>8</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for	r Use or Use	015 016 037 116 010 027 049 020 019 009 044 144 045 213	3.50 3.50 3.50 3.50 3.50 3.50 \$.03 3.50 0.10 3.50 2.00 3.00 3.00	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales	018 012 015 016 037 010 027 009 044 144 045 213 214 011	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	r Use or Use	015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPR Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	r Use or Use	015 016 037 116 010 027 049 029 029 044 144 045 213 214 011 017 062 315	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPR Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	r Use or Use	015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 0.10 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315	2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.9	<b>3</b>
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPR Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	r Use or Use	015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	<b>3</b>
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	r Use or Use	015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005	2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.90 2.20 2.90 2.90 2.9	<b>3</b>
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing for Use of TPF Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	r Use or Use	015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 062 315 005 006 004 051	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005 006 004	2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.20 2.90 2.20 2.90 2.20 2.90 2.20 2.90 2.9	3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPF Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	r Use or Use	015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005 006 004 0051	2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90	3
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPR Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	r Use or Use	015 016 037 116 010 027 049 029 019 009 044 144 045 213 214 011 017 062 315 005 006 004 051	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005 006 004	2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.20 2.90 2.20 2.90 2.20 2.90 2.20 2.90 2.9	<b>3</b>
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPR Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	r Use or Use	015 016 037 116 010 027 049 029 019 009 044 144 045 213 214 011 017 062 315 005 006 004 051	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005	1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50	MAR	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005 006 004 004 0051	2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.9	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.							
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business							
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.							
Page 7									

City Cobe   Cobe   Rate   City Cobe   Rate   City Cobe   City Cobe   Rate   City Cobe   City Cobe   Rate   City Cobe	Arizona State, County and City	Tax R	Rate Look	(-Up To	<u>ool</u>	TRANSACTION PRIVILEGE	ANE	OTHE				ctive July	_	
STATE   Contracting	TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unles	s otherwi	se note	d.
Advertisting 018 2.30 Advertisting 018 2.50 Answerments 012 2.50 Answerments 012 2.50 Answerments 012 2.50 Answerments 012 2.50 Centracting - Primary 1.50 Answerments 012 2.50 Centracting - Primary 1.50 Answerments 012 2.50 Answerments 012 2.50 Centracting - Primary 1.50 Answerments 012 2.50 Centracting - Primary 1.50 Answerments 012 2.50					COUNTY					COUNTY				COUNTY
Amusements 012 2.30 Anusements 012 2.30 Anusements 012 2.50 Anusements 015 2.30 Contracting - Prime 015 3.50 Contracting - Prime 015 3.50 Contracting - Speculative Builders 016 4.00 Contracting - Speculative Builders 017 4.00 Contracting - Speculative Builders 018 4.00 Contracting - Sp	GLOBE	GL			GLA		GY			MAR				MAR
Contracting - Prime	Advertising		018			•		018			o a constant of the constant o			
Contracting - Speculative Builders	Amusements		012			Amusements					Amusements			
Contracting   Owner Builder   0.37   2.30   Contracting   Owner Builder   0.37   3.50   Contracting   Owner Builder   0.37   4.00   Owner Builder   0.00   0.00   Owner Builder   0.00	Contracting – Prime					S .					· ·			
Job Printing   10	Contracting – Speculative Builders					Contracting – Speculative Builders					Contracting – Speculative Builders			
Manufactured Buldings	Contracting – Owner Builder													
Timbering and Other Extraction   Q20   2.30   Manufactured Buildings   Q27   2.50   Timbering and Other Extraction   Q20   4.00	S .					3					•			
Severance - Metal Mining														
Publication						ů .								
Hotels														
HotelyNote   Additional Taxy						· · · · · · · · · · · · · · · · · · ·								
	Hotels										_			
Residential Rental, Leasing, & Licensing for Use of TPP   214   2.30   Residential Rental, Leasing, & Licensing for Use   245   2.50   Commercial Rental, Leasing, & Licensing for Use   213   3.00   Retail Sales   017   2.30   Rental, Leasing, & Licensing for Use   017   2.30   Rental, Leasing, & Licensing for Use   017   2.50   Restaurant and Bars   011   4.00   RERA Amount						_								
Restaurat and Bars														
Real Sales		PP	214											
Retail Sales Food for Home Consumption 062 2 3.0 Restaurant and Bars 011 4.00 Retail Sales Conforted Consumption 062 4.00 Communications 05 2 3.0 Retail Sales (Single Item Over \$5.000) 7.77 1.20 MRRA Amount 0 315 2.30 Retail Sales Food for Home Consumption 062 2.00 Communications 005 4.00 Intransporting 0.06 2.30 Retail Sales Food for Home Consumption 062 2.00 Communications 0.05 4.00 Unities 0.004 2.30 MRRA Amount 0 315 2.50 Transporting 0.06 4.00 Unities 0.004 4.00 Unities 0.004 4.20 Unities 0.004 4.20 Unities 0.004 4.00 Unities 0.004 2.50 Unities 0.004 4.00 Unities 0.004 2.50 Unities 0.004 4.00 Unities 0.004 2.50 Unities 0.004 4.00 Unities 0.004 4.							Use							
MRRA Amount														
Communications   0.05   2.30   Retail Sales (Single Item Over \$5.000)   717   1.20   MRRA Amount   0   315   4.00	•													
Refall Sales Food of Forms Consumption   062   2.00   Communications   0.05   4.00														
Utilities														
Use Tax From Inventory   Q29   2.30   Communications   Q55   2.50   Use Tax From Inventory   Q30   4.00														
Use Tax from Inventory											, ,			
Utilities 004 2.50 Use Tax From Inventory 030 4.00  Lef Fuel Use Tax (cents per gallon) 051 \$.03  Use Tax Purchases (Single Item Over \$5,000) 729 1.20  Use Tax Purchases (Single Item Over \$5,000) 729 1.20  Of 4/1/2015 it is collected by the Department of Revenue.  CITY/TOWN NAME REGION BUSINESS TAX COUNTY CITY/TOWN NAME REGION BUSINESS TAX COUNTY CITY/TOWN NAME CITY CODE CODE RATE COUNTY CITY/TOWN NAME CITY CODE CODE RATE COUNTY CITY/TOWN NAME CITY CODE CODE RATE COUNTY CODE CODE RATE COUNTY CITY/TOWN NAME CITY CODE CODE RATE COUNTY CODE CODE RATE COUNTY CITY/TOWN NAME CITY CODE CODE RATE COUNTY CITY/TOWN NAME REGION BUSINESS TAX C														
Jet Fuel Use Tax (cents per gallon)	Use Tax from Inventory		030	2.30		. •								
Use Tax Purchases   Use											Use Tax From Inventory	030	4.00	
Use Tax Prorchases (Single Item Over \$5,000)   729   1,20   1,2						( , ,								
Section   City/Town Name   Region   Business   TAX   County   City/Town Name   Region   City/Town Name   Region   Business   TAX   County   City/Town Name   Region   City/Town Name   City/Town Name   Region   City/Town Name   Region   City/Town Name   Region   City/Town Name   Region   City/Town Name   City													ted by th	e City. As
CITY/TOWN NAME							)				of 4/1/2015 it is collected by the Department of Reve	nue.		
CITY CODE   CODE   RATE   COUNTY   CITY CODE   CODE   CAUNTY   CITY CODE   CODE   CAUNTY   CITY CODE   CODE   RATE   COUNTY   CITY CODE   CODE   CAUNTY   CITY CODE   CODE   COUNTY   CITY CODE   COUNTY   CITY CODE   COUNTY   CITY CODE   CODE   CITY CODE   COUNTY   CITY CODE   CITY CODE   COUNTY   CITY CODE   CIT						Use Tax From Inventory		030	2.50					
HAYDEN   HY   GLA   HOLBROOK   HB   NAV   HUACHUCA CITY   HC   COH					COLINTY					COUNTY				COUNTY
Advertising 018 3.00 Amusements 012 3.00 Advertising 018 1.90 Amusements 012 3.00 Amusements 015 3.00 Contracting – Prime 015 3.00 Amusements 012 0.00 Contracting – Prime 015 3.00 Contracting – Speculative Builders 016 3.00 Contracting – Speculative Builders 016 3.00 Contracting – Speculative Builders 016 3.00 Contracting – Owner Builder 037 3.00 Contracting – Speculative Builders 016 1.90 Contracting – Owner Builder 037 3.00 Contracting – Owner Builder 037 3.00 Contracting – Owner Builder 037 1.90 Contracting – Owner Builder 037 3.00 Contracting – Owner Builder 037 1.90 Contracting – Owner Builder 037 3.00 Feed at Wholesale 116 3.00 Manufactured Buildings 027 3.00 Feed at Wholesale 116 1.90 Lob Printing 010 3.00 Timbering and Other Extraction 020 3.00 Job Printing 010 1.90 Manufactured Buildings 027 3.00 Severance – Metal Mining 019 0.10 Manufactured Buildings 027 1.90 Timbering and Other Extraction 020 0.10 Publication 009 3.00 Timbering and Other Extraction 020 1.90 Severance – Metal Mining 019 0.10 Hotels 044 3.00 Severance – Metal Mining 019 0.10 Publication 009 3.00 Residential Rental, Leasing, & Licensing for Use 045 3.00 Hotel/Motel (Additional Tax) <sup>B</sup> 144 2.00 Commercial Rental, Leasing, & Licensing for Use 045 3.00 Residential Rental, Leasing, & Licensing for Use 045 3.00 Residential Rental, Leasing, & Licensing for Use 045 3.00	CI		CODE	RATE		CITY		CODE	RATE		CHYCOD	CODE	RATE	
Amusements         012         3.00         Contracting – Prime         015         3.00         Amusements         012         1.90           Contracting – Prime         015         3.00         Contracting – Speculative Builders         016         3.00         Contracting – Prime         015         1.90           Contracting – Speculative Builders         016         3.00         Contracting – Owner Builder         037         3.00         Contracting – Owner Builders         016         1.90           Contracting – Owner Builder         037         3.00         Job Printing         010         3.00         Contracting – Owner Builders         037         1.90           Feed at Wholesale         116         3.00         Manufactured Buildings         027         3.00         Feed at Wholesale         116         1.90           Job Printing         010         3.00         Timbering and Other Extraction         020         3.00         Job Printing         010         1.90           Manufactured Buildings         027         3.00         Severance – Metal Mining         019         0.10         Manufactured Buildings         027         1.90           Severance – Metal Mining         019         0.10         Publication         009         3.00         Timberi		пт	010	2.00	GLA		пр	012	2.00	NAV		010	1.00	СОП
Contracting – Prime         0.15         3.00         Contracting – Speculative Builders         0.16         3.00         Contracting – Prime         0.15         1.90           Contracting – Speculative Builders         0.16         3.00         Contracting – Owner Builder         0.37         3.00         Contracting – Speculative Builders         0.16         1.90           Contracting – Owner Builder         0.37         3.00         Job Printing         0.10         3.00         Contracting – Owner Builder         0.37         1.90           Feed at Wholesale         1.16         3.00         Manufactured Buildings         0.27         3.00         Feed at Wholesale         1.16         1.90           Job Printing         0.10         3.00         Timbering and Other Extraction         0.20         3.00         Job Printing         0.10         1.90           Manufactured Buildings         0.27         3.00         Severance – Metal Mining         0.10         Manufactured Buildings         0.27         1.90           Timbering and Other Extraction         0.20         0.10         Publication         0.09         3.00         Timbering and Other Extraction         0.20         1.90           Severance – Metal Mining         0.19         0.10         Hotels         0.44	•										o a constant of the constant o			
Contracting – Speculative Builders         016         3.00         Contracting – Owner Builder         037         3.00         Contracting – Speculative Builders         016         1.90           Contracting – Owner Builder         037         3.00         Job Printing         010         3.00         Contracting – Owner Builder         037         1.90           Feed at Wholesale         116         3.00         Manufactured Buildings         027         3.00         Feed at Wholesale         116         1.90           Job Printing         010         3.00         Timbering and Other Extraction         020         3.00         Job Printing         010         1.90           Manufactured Buildings         027         3.00         Severance – Metal Mining         019         0.10         Manufactured Buildings         027         1.90           Timbering and Other Extraction         020         0.10         Publication         009         3.00         Timbering and Other Extraction         020         1.90           Severance – Metal Mining         019         0.10         Hotels         044         3.00         Severance – Metal Mining         019         0.10           Publication         009         3.00         Hotels         044         3.00         Severa														
Contracting – Owner Builder         037         3.00         Job Printing         010         3.00         Contracting – Owner Builder         037         1.90           Feed at Wholesale         116         3.00         Manufactured Buildings         027         3.00         Feed at Wholesale         116         1.90           Job Printing         010         3.00         Timbering and Other Extraction         020         3.00         Job Printing         010         1.90           Manufactured Buildings         027         3.00         Severance – Metal Mining         019         0.10         Manufactured Buildings         027         1.90           Severance – Metal Mining         019         0.10         Publication         009         3.00         Timbering and Other Extraction         020         0.10           Publication         019         0.10         Hotels         044         3.00         Severance – Metal Mining         019         0.10           Hotels         044         3.00         Hotel/Motel (Additional Tax) <sup>B</sup> 144         2.00         Publication         009         1.90           Hotels         044         3.00         Residential Rental, Leasing, & Licensing for Use         045         3.00         Residential Rental, Leasing, & Lice	· ·										· ·			
Feed at Wholesale 116 3.00 Manufactured Buildings 027 3.00 Feed at Wholesale 116 1.90  Job Printing 010 3.00 Timbering and Other Extraction 020 3.00 Job Printing 010 1.90  Manufactured Buildings 027 3.00 Severance – Metal Mining 019 0.10 Manufactured Buildings 027 1.90  Timbering and Other Extraction 020 0.10 Publication 009 3.00 Timbering and Other Extraction 020 1.90  Severance – Metal Mining 019 0.10 Hotels 044 3.00 Severance – Metal Mining 019 0.10  Publication 099 3.00 Hotel/Motel (Additional Tax) <sup>B</sup> 144 2.00 Publication 099 1.90  Hotels 044 3.00 Publication 099 1.90  Hotels 045 3.00 Hotels 3.00 Hotels 044 1.90  Hotels 144 2.00 Residential Rental, Leasing, & Licensing for Use 045 3.00 Residential Rental, Leasing, & Licensing for Use 045 1.00														
Job Printing         010         3.00         Timbering and Other Extraction         020         3.00         Job Printing         010         1.90           Manufactured Buildings         027         3.00         Severance – Metal Mining         019         0.10         Manufactured Buildings         027         1.90           Fimbering and Other Extraction         020         0.10         Publication         009         3.00         Timbering and Other Extraction         020         1.90           Severance – Metal Mining         019         0.10         Hotels         044         3.00         Severance – Metal Mining         019         0.10           Publication         009         3.00         Hotel/Motel (Additional Tax) <sup>B</sup> 144         2.00         Publication         009         1.90           Hotels         044         3.00         Residential Rental, Leasing, & Licensing for Use         045         3.00         Hotels         044         1.90           Hotel/Motel (Additional Tax) <sup>B</sup> 144         2.00         Commercial Rental, Leasing, & Licensing for Use         213         3.00         Residential Rental, Leasing, & Licensing for Use         045         1.00	o a constant of the constant o					ŭ					· ·			
Manufactured Buildings         027         3.00         Severance – Metal Mining         019         0.10         Manufactured Buildings         027         1.90           Timbering and Other Extraction         020         0.10         Publication         009         3.00         Timbering and Other Extraction         020         1.90           Severance – Metal Mining         019         0.10         Hotels         044         3.00         Severance – Metal Mining         019         0.10           Publication         009         3.00         Hotel/Motel (Additional Tax) <sup>8</sup> 144         2.00         Publication         09         1.90           Hotels         044         3.00         Residential Rental, Leasing, & Licensing for Use         045         3.00         Hotels         044         1.90           Hotel/Motel (Additional Tax) <sup>8</sup> 144         2.00         Commercial Rental, Leasing, & Licensing for Use         213         3.00         Residential Rental, Leasing, & Licensing for Use         045         1.00														
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Severance – Metal Mining         019         0.10         Hotels         044         3.00         Severance – Metal Mining         019         0.10           Publication         009         3.00         Hotel/Motel (Additional Tax) <sup>8</sup> 144         2.00         Publication         009         1.90           Hotels         044         3.00         Residential Rental, Leasing, & Licensing for Use         045         3.00         Hotels         044         1.90           Hotel/Motel (Additional Tax) <sup>8</sup> 144         2.00         Commercial Rental, Leasing, & Licensing for Use         213         3.00         Residential Rental, Leasing, & Licensing for Use         045         1.00														
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Hotel/Motel (Additional Tax) <sup>8</sup> 144 2.00 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Residential Rental, Leasing, & Licensing for Use 045 1.00							lee							
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Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00	Commercial Rental, Leasing, & Licensing for Use	213	3.00	Residential Rental, Leasing, & Licensing for Use	045	1.00
Residential Rental, Leasing, & Licensing for Use	045	3.00	Rental, Leasing, & Licensing for Use of TPP	214	3.00	Commercial Rental, Leasing, & Licensing for Use	213	1.00
Commercial Rental, Leasing, & Licensing for Use	213	3.00	Restaurant and Bars	011	3.00	Rental Occupancy	040	1.90
Rental Occupancy	040	3.00	Retail Sales	017	3.00	Rental, Leasing, & Licensing for Use of TPP	214	1.90
Rental, Leasing, & Licensing for Use of TPP	214	3.00	Retail Sales Food for Home Consumption	062	3.00	Restaurant and Bars	011	1.90
Restaurant and Bars	011	3.00	MRRA Amount D	315	3.00	Retail Sales	017	1.90
Retail Sales	017	3.00	Communications	005	3.00	Retail Sales Food for Home Consumption	062	1.90
Retail Sales Food for Home Consumption	062	3.00	Transporting	006	3.00	MRRA Amount D	315	1.90
MRRA Amount D	315	3.00	Utilities	004	3.00	Communications	005	1.90
Communications	005	3.00	Use Tax Purchases	029	3.00	Transporting	006	1.90
Transporting	006	3.00	Use Tax From Inventory	030	3.00	Utilities	004	1.90
Utilities	004	3.00				Use Tax Purchases	029	1.90
Use Tax Purchases	029	3.00				Use Tax From Inventory	030	1.90
Use Tax From Inventory	030	3.00						

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2022

Arizona State, County and City <u>Tax Rate Look-Up Tool</u>						1D O 11	ILIX	ETIECTIVE JULY 1,			ily 1, 202	<u></u>
TABLE 2					MUNICIPALITIES			All tax r	ates are expressed as percentages (%) u	nless othe	wise no	ted.
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION/ CITY CODE	BUSINESS CODE	TAX RATE		CITY/TOWN NAME	CODE COD		E COUNT
<u>JEROME</u>	JO			YAV	KEARNY KN			PNL	<u>KINGMAN</u>	M		MOH
Advertising		018	3.50		Advertising	018	4.00		Advertising	018		
Amusements		012	3.50		Amusements	012	4.00		Amusements	012		
Contracting – Prime		015	3.00		Contracting – Prime	015	4.00		Contracting – Prime	018		
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	4.00		Contracting – Speculative Builders	016		
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	4.00		Contracting – Owner Builder	037		
Job Printing		010	3.50		Job Printing	010	4.00		Job Printing	010	2.50	)
Manufactured Buildings		027	3.50		Manufactured Buildings	027	4.00		Manufactured Buildings	027	2.50	)
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction	020	4.00		Timbering and Other Extraction	020	2.50	)
Severance – Metal Mining		019	0.10		Publication	009	4.00		Severance – Metal Mining	019	0.10	)
Publication		009	3.50		Hotels	044	4.00		Publication	009	2.50	)
Hotels		044	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	4.00		Hotels	044	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>	144	4.00	)
Residential Rental, Leasing, & Licensing		045	3.50		Commercial Rental, Leasing, & Licensing for Use	213	2.50		Residential Rental, Leasing, & Licensing for Us	e 045	2.00	)
Commercial Rental, Leasing, & Licensing	g for Use	213	3.50		Rental, Leasing, & Licensing for Use of TPP	214	4.00		Commercial Rental, Leasing, & Licensing for Us	se 213	2.00	)
Rental, Leasing, & Licensing for Use of T	PP	214	3.50		Restaurant and Bars	011	4.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50	)
Restaurant and Bars		011	4.50		Retail Sales	017	4.00		Restaurant and Bars	011	2.50	)
Retail Sales		017	3.50		Retail Sales Food for Home Consumption	062	4.00		Restaurant and Bars (Additional Tax) A	111	1.00	)
MRRA Amount D		315	3.50		MRRA Amount D	315	4.00		Retail Sales	017	2.50	)
Communications		005	3.50		Communications	005	4.00		MRRA Amount D	318	2.50	)
Transporting		006	3.50		Transporting	006	4.00		Communications	005	2.50	)
Utilities		004	3.50		Utilities	004	4.00		Transporting	006		
					Use Tax Purchases	029	4.00		Utilities	004	2.50	)
					Use Tax From Inventory	030	4.00		Use Tax Purchases	029		
					•				Use Tax From Inventory	030		

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

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

Effective July 4 2022

Arizona State, County and City	y <u>Tax R</u>	ate Look	<u>-up 10</u>	<u> </u>			L   \	TAX RAT		Liicot	tive July	1, 202	
TABLE 2					MUNICIPALITIES			All tax ra	tes are expressed as percentages (%)	) unless	otherw	ise not	ed.
CITY/TOWN NAME CI	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		TAX RATE	COUNTY	CITY/TOWN NAME CITY	YCODE	BUSINESS CODE	TAX RATE	COUN
MARANA	MA	0.40		MA/PNL	MARICOPA MF	0.40	0.00	PNL		ME	0.40	0.00	MAR
Amusements		012	2.50		Advertising	018	2.00		Advertising		018	2.00	
Contracting – Prime		015	4.00		Amusements	012	2.00		Amusements		012	2.00	
Contracting – Speculative Builders		016	4.00		Contracting - Prime	015	3.50		Contracting – Prime		015 016	2.00	
Contracting – Owner Builder Job Printing		037	4.00		Contracting – Speculative Builders	016	3.50		Contracting – Speculative Builders			2.00	
Manufactured Buildings		010 027	2.50 2.50		Contracting – Owner Builder Job Printing	037 010	3.50 2.00		Contracting – Owner Builder Job Printing		037 010	2.00 2.00	
Timbering and Other Extraction		027	2.50		Manufactured Buildings	010	2.00		Jet Fuel Sales (cents per gallon)		049	\$.03	
Severance – Metal Mining		020	0.10		Timbering and Other Extraction	027	2.00		Manufactured Buildings		049	\$.03 2.00	
Publication		009	2.50		Severance – Metal Mining	020	0.10		Timbering and Other Extraction		027	2.00	
Hotels		044	2.50		Publication	009	2.00		Severance – Metal Mining		020	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 Llse	213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.50		Hotels		044	2.00	
Rental Occupancy	101 030	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	op.	214	2.50		Commercial Rental, Leasing, & Licensing for Us		2.00		Residential Rental, Leasing, & Licensing for	: Use	045	2.00	
Restaurant and Bars	•	011	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.00		Commercial Rental, Leasing, & Licensing for		213	2.00	
Retail Sales		017	2.50		Restaurant and Bars	011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retails Sales (Single Item Over \$5000)		717	2.00		Retail Sales	017	2.00		Restaurant and Bars		011	2.00	
MRRA Amount D		315	2.50		Retail Sales Food for Home Consumption	062	2.00		Retail Sales		017	2.00	
Communications		005	4.00		MRRA Amount D	315	2.00		MRRA Amount D		315	2.00	
Transporting		006	2.50		Communications	005	2.00		Communications		005	2.00	
		004	4.00		Transporting	006	2.00		Transporting		006	2.00	
Utilities											004	2.00	
Utilities			2.50		Utilities	004	2.00		Utilities		004	2.00	
	000)	029 729	2.50 2.00			004 029	2.00 2.00		Utilities Wastewater Utility Services		004 485	2.00	
Utilities Use Tax Purchases	000)	029			Utilities				Wastewater Utility Services Jet Fuel Use Tax (cents per gallon)		485 051	2.00 \$.03	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50	000)	029 729	2.00		Utilities Use Tax Purchases	029	2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases		485 051 029	2.00 \$.03 2.00	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50	000)	029 729	2.00		Utilities Use Tax Purchases	029	2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon)		485 051	2.00 \$.03	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50	000)	029 729	2.00		Utilities Use Tax Purchases	029	2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases		485 051 029	2.00 \$.03 2.00	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50	REGION /	029 729 030	2.00 2.50	COUNTY	Utilities Use Tax Purchases Use Tax From Inventory  REGION	029 030 BUSINESS	2.00 2.00	COUNTY	Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory		485 051 029 030	2.00 \$.03 2.00 2.00	COUNTY
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory		029 729 030	2.00 2.50		Utilities Use Tax Purchases Use Tax From Inventory	029 030 BUSINESS	2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  RECITY		485 051 029 030	2.00 \$.03 2.00 2.00 TAX RATE	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME	REGION / CITY CODE	029 729 030	2.00 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION, CITY COD	029 030 BUSINESS	2.00 2.00	COUNTY	Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  RECITY	YCODE	485 051 029 030	2.00 \$.03 2.00 2.00 TAX RATE	COUNTY PMA
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME	REGION / CITY CODE	029 729 030	2.00 2.50 TAX RATE	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME REGION CITY COD NOGALES NO	029 030 BUSINESS CODE	2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  CITY ORO VALLEY	YCODE	485 051 029 030 BUSINESS CODE	2.00 \$.03 2.00 2.00 TAX RATE	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising	REGION / CITY CODE	029 729 030 BUSINESS CODE	2.00 2.50 TAX RATE	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION CITY COD NO Advertising	029 030 BUSINESS CODE	2.00 2.00 TAX RATE		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  ORO VALLEY Advertising	YCODE	485 051 029 030 BUSINESS CODE	2.00 \$.03 2.00 2.00 TAX RATE	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements	REGION / CITY CODE	029 729 030 BUSINESS CODE	2.00 2.50 3 TAX RATE 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION CITY COD  NOGALES Advertising Amusements	029 030 BUSINESS CODE 018 012	2.00 2.00 TAX RATE 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  ORO VALLEY Advertising Amusements	YCODE	485 051 029 030 BUSINESS CODE 018 012	2.00 \$.03 2.00 2.00 TAX RATE	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime	REGION / CITY CODE	029 729 030 BUSINESS CODE	2.00 2.50 3.50 4.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION CITY COD  NOGALES Advertising Amusements Contracting – Prime	029 030 BUSINESS CODE 018 012 015	2.00 2.00 TAX RATE 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime	YCODE	485 051 029 030 BUSINESS CODE 018 012 015	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAM! Advertising Amusements Contracting – Prime Contracting – Speculative Builders	REGION / CITY CODE	029 729 030 BUSINESS CODE 018 012 015 016	2.00 2.50 TAX RATE 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION CITY COD NO Advertising Amusements Contracting – Prime Contracting – Speculative Builders	029 030 BUSINESS CODE 018 012 015 016	2.00 2.00 TAX RATE 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders	YCODE	485 051 029 030 BUSINESS CODE 018 012 015 016	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00 4.00	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	REGION / CITY CODE	029 729 030 BUSINESS CODE 018 012 015 016 037	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION CITY COD NO Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	029 030 BUSINESS CODE 018 012 015 016 037	2.00 2.00 2.00 TAX RATE 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	YCODE	485 051 029 030 BUSINESS CODE 018 012 015 016 037	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00 4.00 4.00	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	REGION / CITY CODE	029 729 030 BUSINESS CODE  018 012 015 016 037 010	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION. CITY COD  NO Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	029 030 BUSINESS CODE 018 012 015 016 037 010	2.00 2.00 2.00 TAX RATE 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.0		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	YCODE	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00 4.00 4.00 2.50	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAM! Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	REGION / CITY CODE	029 729 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019	2.00 2.50 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION. CITY COD  NOGALES  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	029 030 BUSINESS CODE 018 012 015 016 037 010 027 027 020 019	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	YCODE	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027	2.00 \$.03 2.00 2.00 TAX RATE 2.50 4.00 4.00 4.00 2.50 2.50	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	REGION / CITY CODE	029 729 030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009	2.00 2.50 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION. CITY COD  NOGALES  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	029 030 BUSINESS CODE  018 012 015 016 037 010 027 020 019 009	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	YCODE	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020	2.00 \$.03 2.00 2.00 TAX RATE 2.50 4.00 4.00 4.00 2.50 2.50 2.50 2.50 2.50 2.50	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	REGION / CITY CODE MM	029 729 030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044	2.00 2.50 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION CITY COD NO Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	029 030 BUSINESS CODE 018 012 015 016 037 010 027 027 020 019	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	YCODE	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019	2.00 \$.03 2.00 2.00 TAX RATE  2.50 2.50 4.00 4.00 2.50 2.50 2.50 2.50 2.50 2.50 2.50	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for	REGION / CITY CODE MM	029 729 030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 045	2.00 2.50 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION. CITY COD  NOGALES 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>	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	YCODE	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009	2.00 \$.03 2.00 2.00 TAX RATE 2.50 4.00 4.00 4.00 2.50 2.50 2.50 2.50 2.50 2.50	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for	REGION / CITY CODE MM	029 729 030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 045 213	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION. CITY COD  NO 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> Residential Rental, Leasing, & Licensing for Use	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Rental Occupancy	Y CODE OR	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 040	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00 4.00 4.00 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAM! Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing frental, Leasing, & Licensing frental, Leasing, & Licensing for	REGION / CITY CODE MM	029 729 030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 045 213 214	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION CITY COD NO 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> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	Y CODE OR	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 040 214	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00 4.00 2.50 2.50 2.50 0.10 2.50 2.50 6.00 2.00	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars	REGION / CITY CODE MM	029 729 030  BUSINESS: CODE  018 012 015 016 037 010 027 020 019 009 044 045 213 214 011	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION. CITY COD  NO 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> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	Y CODE OR	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 040 041	2.00 \$.03 2.00 2.00 TAX RATE 2.50 4.00 4.00 2.50 2.50 2.50 6.00 2.50 2.50 6.00 2.50 2.50	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales	REGION / CITY CODE MM	029 729 030  BUSINESS: CODE  018 012 015 016 037 010 027 020 019 009 044 045 213 214 011 017	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax Prom Inventory  CITY/TOWN NAME  REGION, CITY COD  NOGALES 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> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	029 030 BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	Y CODE OR	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 040 214 011	2.00 \$.03 2.00 2.00 TAX RATE  2.50 2.50 4.00 4.00 2.50 2.50 2.50 2.50 6.00 2.50 2	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	REGION / CITY CODE MM	029 729 030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 045 213 214 011 017 062	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax Prom Inventory  CITY/TOWN NAME  REGION. CITY COD  NOGALES  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> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D	Y CODE OR	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 040 214 017 315	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00 4.00 4.00 2.50	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing frental, Leasing, & Licensing frental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	REGION / CITY CODE MM	029 729 030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 045 213 214 011 017 062 315	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION. CITY COD  NOGALES  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> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales for Food for Home Consumption	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  CITY  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) Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Transporting	Y CODE OR	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 040 214 011 017 315 006	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00 4.00 4.00 2.50 2.50 2.50 2.50 6.00 2.50 2	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAM! Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	REGION / CITY CODE MM	029 729 030  BUSINESS: CODE  018 012 015 016 037 010 027 020 019 009 044 045 213 214 011 017 062 315 005	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION CITY COD  NO 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> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales for Food for Home Consumption MRRA Amount D	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  CITY/TOWN NAME  ORO VALLEY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D	Y CODE OR	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 040 214 017 315	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00 4.00 4.00 2.50	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	REGION / CITY CODE MM	029 729 030  BUSINESS: CODE  018 012 015 016 037 010 027 020 019 009 044 045 213 214 011 017 062 315 005 006	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REGION. CITY COD  NO Advertising Amusements Contracting – Prime Contracting – Owner Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental Sales Retail Sales for Food for Home Consumption MRRA Amount D Communications	029 030 BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  CITY  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) Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Transporting	Y CODE OR	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 040 214 011 017 315 006	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00 4.00 4.00 2.50 2.50 2.50 2.50 6.00 2.50 2	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax Prom Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Use Tax Purchases	REGION / CITY CODE MM	029 729 030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 045 213 214 011 017 062 315 006 029	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax Prom Inventory  REGION. CITY/TOWN NAME  NO 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> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Retail Sales for Food for Home Consumption MRRA Amount D Communications Transporting	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  CITY  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) Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Transporting	Y CODE OR	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 040 214 011 017 315 006	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00 4.00 4.00 2.50 2.50 2.50 2.50 6.00 2.50 2	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax From Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	REGION / CITY CODE MM	029 729 030  BUSINESS: CODE  018 012 015 016 037 010 027 020 019 009 044 045 213 214 011 017 062 315 005 006	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax From Inventory  REGION. CITY/TOWN NAME  NO 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> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales for Food for Home Consumption MRRA Amount D Communications Transporting Utilities	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  CITY  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) Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Transporting	Y CODE OR	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 040 214 011 017 315 006	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00 4.00 4.00 2.50 2.50 2.50 2.50 6.00 2.50 2	
Utilities Use Tax Purchases Use Tax Purchases (Single Item Over \$50 Use Tax Prom Inventory  CITY/TOWN NAME  MIAMI Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Use Tax Purchases	REGION / CITY CODE MM	029 729 030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 045 213 214 011 017 062 315 006 029	2.00 2.50 3 TAX RATE 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	GLA	Utilities Use Tax Purchases Use Tax Prom Inventory  REGION. CITY/TOWN NAME  NO 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> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Retail Sales for Food for Home Consumption MRRA Amount D Communications Transporting	029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Wastewater Utility Services Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  CITY  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) Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Transporting	Y CODE OR	485 051 029 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 040 214 011 017 315 006	2.00 \$.03 2.00 2.00 TAX RATE 2.50 2.50 4.00 4.00 4.00 2.50 2.50 2.50 2.50 6.00 2.50 2	

(	A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(	B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
F	lotel 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 July 1, 2022

Arizona State, County and City Tax	k Rate	Look-U	<u>p Tool</u>		TRANSACTION PRIVILEGE A	AND OT	HER	TAX RA	TE TABLES	Effe	ctive July	<i>i</i> 1, 202	2
TABLE 2					MUNICIPALITIES			All tax r	ates are expressed as percentages (%	6) unles	s otherw	ise no	ted.
	ION/ E	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY		EGION / TY CODE	BUSINESS	TAX RATE	COUNTY
PAGE P				COC	PARADISE VALLEY PV			MAR	PARKER	PK			LAP
Advertising		018	3.00		Advertising	018	2.50		Advertising		018	2.00	
Amusements		012	3.00		Amusements	012	2.50		Amusements		012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime	015	2.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.50		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.00		Job Printing	010	2.50		Job Printing		010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.50		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication	009	2.50		Publication		009	2.00	
Hotels		044	3.00		Hotels	044	2.50		Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.263		Hotel/Motel (Additional Tax) B	144	3.40		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Residential Rental, Leasing, & Licensing for Use	е	045	3.00		Residential Rental, Leasing, & Licensing for Use	045	1.65		Residential Rental, Leasing, & Licensing fo	r Use	045	2.00	
Commercial Rental, Leasing, & Licensing for Us	se	213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	1.65		Commercial Rental, Leasing, & Licensing for		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Lease (Additional Tax) C	313	0.85		Rental, Leasing, & Licensing for Use of TP	Р	214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy	040	1.65		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Retail Sales		017	2.00	
Retail Sales (Single Item Portion Over \$3,000)		387	2.00		Restaurant and Bars	011	2.50		Retail Sales (Single Item Portion Over \$2,5	500)	467	1.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales	017	2.50		MRRA Amount D		315	2.00	
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	062	2.50		Communications		005	2.00	
Communications		005	3.00		MRRA Amount D	315	2.50		Transporting		006	2.00	
Transporting		006	3.00		Communications	005	2.50		Utilities		004	3.00	
Utilities		004	3.00		Transporting	006	2.50						
Use Tax Purchases		029	3.00		Utilities	004	2.50						
Use Tax Purch (Single Item Portion Over \$3,00)	0)	389	2.00		Use Tax Purchases	029	2.50						
Use Tax From Inventory		030	3.00		Use Tax From Inventory	030	2.50						
CITY/TOWN NAME	CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY		EGION / TY CODE	BUSINESS	TAX RATE	COUNTY
	Α	0.4.0	0.00	STC	PAYSON PS	0.40	0.00	GLA	<u>PEORIA</u>	PE			MAR/YAV
Advertising		018	3.00		Advertising	018	2.88		Advertising		018	1.80	
Amusements		012	3.00		Amusements	012	2.88		Amusements		012	2.80	
Contracting – Prime		015	3.00		Contracting – Prime	015	2.88		Contracting – Prime		015	1.80	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.88		Contracting – Speculative Builders		016	1.80	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.88		Contracting – Owner Builder		037	1.80	
Feed at Wholesale		116	3.00		Job Printing	010	2.88		Job Printing		010	1.80	
Job Printing		010	3.00		Manufactured Buildings	027	2.88		Manufactured Buildings		027	1.80	
Manufactured Buildings		027	3.00		Timbering and Other Extraction	020	2.88		Timbering and Other Extraction		020	1.80	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining	019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication	009	2.88		Publication		009	1.80	
Publication		009	3.00		Hotels	044	2.88		Hotels		044	1.80	
Hotels		044	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.80	
Hotel/Motel (Additional Tax) B	_	144	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.88		Residential Rental, Leasing, & Licensing fo		045	1.80	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Rental Occupancy	040	2.00		Commercial Rental, Leasing, & Licensing for	or Use	213	1.80	
Commercial Rental, Leasing, & Licensing for Us	se	213	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.88		Rental Occupancy		040	1.80	
Rental Occupancy		040	3.00		Restaurant and Bars	011	2.88		Rental, Leasing, & Licensing for Use of TP	P	214	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales	017	2.88		Restaurant and Bars		011	2.80	
Restaurant and Bars		011	3.00		Retail Sales Food for Home Consumption	062	2.88		Retail Sales		017	1.80	
Retail Sales		017	3.00		MRRA Amount D	315	2.88		Retail Sales Food for Home Consumption		062	1.60	
Retail Sales Food for Home Consumption		062	2.50 3.00		Communications	005	2.88		MRRA Amount D		315	1.80	
MRRA Amount D		315	-3 (1)(1)		Transporting	006	2.88		Communications		005	4 00	
												1.80	
Communications		005	3.00		Utilities	004	2.88		Transporting		006	1.80	
Transporting		005 006	3.00 3.00						Transporting Utilities		006 004	1.80 3.30	
		005	3.00						Transporting		006	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

Effective July 1, 2022

TABLE 2				MUNICIPALITIES						All tax rates are expressed as percentages (%) unless otherwise noted.					
	EGION / Y CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIC		ISINESS CODE	TAX RATE	COUNTY	
PHOENIX	PX			MAR	<b>PIMA</b>	PM			GRA	PINETOP-LAKESIDE PF	,			NAV	
Advertising		018	0.50	)	Advertising		018	2.00		Advertising	(	018	3.00		
Amusements		012	2.30		Amusements		012	2.00		Amusements		012	3.00		
Contracting – Prime		015	2.30		Contracting – Prime		015	3.00		Contracting – Prime	(	015	3.00		
Contracting – Speculative Builders		016	2.30	)	Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	(	016	3.00		
Contracting – Owner Builder		037	2.30	)	Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	(	037	3.00		
Job Printing		010	2.30		Job Printing		010	2.00		Job Printing	(	010	3.00		
Jet Fuel Sales (cents per gallon)		049	\$.0073	32	Manufactured Buildings		027	2.00		Manufactured Buildings	(	027	3.00		
Manufactured Buildings		027	2.30	)	Timbering and Other Extraction		020	2.00		Timbering and Other Extraction	(	020	3.00		
Timbering and Other Extraction		020	2.30	)	Severance – Metal Mining		019	0.10		Severance – Metal Mining	(	019	0.10		
Severance – Metal Mining		019	0.10	)	Publication		009	2.00		Publication	(	009	3.00		
Publication		009	2.30	)	Hotels		044	2.00		Hotels	(	044	3.00		
Hotels		044	2.30	)	Residential Rental, Leasing, & Lice	ensing for Use	045	2.00		Hotel/Motel (Additional Tax) B	1	144	3.00		
Hotel/Motel (Additional Tax) B		144	3.00	)	Commercial Rental, Leasing, & Lic	ensing for Use	213	2.00		Residential Rental, Leasing, & Licensing for Use	; (	045	3.00		
Residential Rental, Leasing, & Licensing for	or Use	045	2.30	)	Rental, Leasing, & Licensing for Us	se of TPP	214	2.00		Commercial Rental, Leasing, & Licensing for Use	e 2	213	3.00		
Commercial Rental, Leasing, & Licensing f	for Use	213	2.30	)	Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	2	214	3.00		
Commercial Lease (Additional Tax) <sup>c</sup>		313	0.10	)	Retail Sales		017	2.00		Restaurant and Bars	(	011	3.00		
Rental Occupancy		040	2.30	)	Retail Sales Food for Home Consu	ımption	062	2.00		Restaurant and Bars (Additional Tax) A	1	111	2.00		
Rental, Leasing, & Licensing for Use of TP	P	214	2.30	)	MRRA Amount D		315	2.00		Retail Sales	(	017	3.00		
Short-Term Motor Vehicle Rental (Additional T	Гах) <sup>Е</sup>	114	2.00	)	Communications		005	2.00		Retail Sales (Single Item Portion Over \$5,000)	?	357	1.50		
Restaurant and Bars		011	2.30	)	Transporting		006	2.00		Retail Sales Food for Home Consumption	(	062	3.00		
Retail Sales		017	2.30	)	Utilities		004	2.00		MRRA Amount D	?	315	3.00		
Retail Sales (Single Item Portion over \$11,	,631)	162	2.00	)						Communications	(	005	3.00		
MRRA Amount D		315	2.30	)						Transporting	(	006	3.00		
Communications		005	4.70	)						Utilities	(	004	3.00		
Transporting		006	2.30	)											
Utilities		004	2.70	)											
Wastewater Removal Services		485	2.70	)											
Jet Fuel Use Tax (cents per gallon)		051	\$.0073	32											
Use Tax Purchases		029	2.30	)											
Use Tax Purch (Single Item Portion over \$11	,631)	163	2.00	)											

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

Use Tax From Inventory

2.30

030

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	BUSINESS	TAX RATE	COUNTY	
PRESCOTT VALLEY	PL			YAV	QUARTZSITE	QZ			LAP
Advertising		018	2.83		Amusements		012	2.50	
Amusements		012	2.83		Contracting – Prime		015	3.50	
Contracting – Prime		015	2.83		Contracting – Speculative Builders		016	3.50	
Contracting – Speculative Builders		016	2.83		Contracting – Owner Builder		037	3.50	
Contracting – Owner Builder		037	2.83		Job Printing		010	2.50	
Job Printing		010	2.83		Manufactured Buildings		027	3.50	
Manufactured Buildings		027	2.83		Timbering and Other Extraction		020	2.50	
Timbering and Other Extraction		020	2.83		Severance – Metal Mining		019	0.10	
Severance - Metal Mining		019	0.10		Publication		009	2.50	
Publication		009	2.83		Hotels		044	5.50	
Hotels		044	2.83		Commercial Rental, Leasing, & Licensing	g for Use	213	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.83		Rental, Leasing, & Licensing for Use of T	ГРР	214	2.50	
Rental, Leasing, & Licensing for Use of	TPP	214	2.83		Restaurant and Bars		011	3.00	
Restaurant and Bars		011	2.83		Retail Sales		017	2.50	
Retail Sales		017	2.83		Retail Sales (Single Item Portion Over \$7	10,000)	367	1.00	
Retail Sales Food for Home Consumpti	on	062	2.83		MRRA Amount D		315	2.50	
MRRA Amount D		315	2.83		Communications		005	2.50	
Communications		005	2.83		Transporting		006	2.50	
Transporting		006	2.83		Use Tax Purchases		029	2.50	
Utilities		004	2.83		Use Tax Purchases (Single item portion ove	r \$10,000)	369	1.00	
Wastewater Utility Services		485	2.83		Use Tax From Inventory		030	2.50	
Use Tax Purchases		029	2.83						
Use Tax From Inventory		030	2.83						

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2022

029

030

1.55

1.55

TABLE 2					MUNICIPALITIES				All tax ra	ites are expressed as percentages (%) unl	ess other	vise no	oted.
CITY/TOWN NAME	REGION / CITY	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE		CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COUNTY
QUEEN CREEK	CODE			MAR/PNL	QUEEN CREEK SPECIAL DISTRICT	QD	012	2.50	MAR	SAFFORD SF Advertising	010	2.50	GRA
Advertising	QC	018	2.25	WAR/FINE	Amusements Job Printing			2.50		Advertising Amusements	018 012	2.50	
Amusements		012	2.25		Publication		010 009	2.50		Contracting – Prime	012	2.50	
Contracting – Prime		012	4.25		Hotels		009	2.50		Contracting – Prime Contracting – Speculative Builders	016	2.50	
Contracting – Triffe  Contracting – Speculative Builders		016	4.25		Restaurant and Bars		011	2.50		Contracting – Speculative Builder  Contracting – Owner Builder	037	2.50	
Contracting – Speculative Builders  Contracting – Owner Builder		037	4.25		Restaurant and bars Retail Sales		017	2.50		Feed at Wholesale	116	2.50	
Job Printing		010	2.25		Retail Sales Food for Home Consumption		062	2.50		Job Printing	010	2.50	
Manufactured Buildings		027	2.25		MRRA Amount D		315	2.50		Manufactured Buildings	010	2.50	
Timbering and Other Extraction		027	2.25				005	2.50		Timbering and Other Extraction	027	2.50	
Severance – Metal Mining		019	0.10		Communications Transporting		005	2.50		Severance – Metal Mining	020	0.10	
Publication		009	2.25		Utilities		004	2.50		Publication	009	2.50	
Hotels		044	2.25		Otilities		004	2.50		Hotels	009	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Call 480-358-3000 to find out if these rates	annly to	our buein	see activ	vitine in	_	144	5.00	
Residential Rental, Leasing, & Licensing for	- I lee	045	2.25		Queen Creek.	apply to	oui busine	sss activ	villes III	Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use		2.50	
Commercial Rental, Leasing, & Licensing for		213	2.25							Rental Occupancy	040	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.25							Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Restaurant and Bars		011	2.25							Restaurant and Bars	011	2.50	
Retail Sales		017	2.25							Retail Sales	017	2.50	
Retail Sales Food for Home Consumption		062	2.25							Retail Sales (Single Item Over \$5,000)	717	1.00	
MRRA Amount D		315	2.25							Retail Sales Food for Home Consumption	062	2.50	
Communications		005	2.25							MRRA Amount D	315	2.50	
Transporting		006	2.25							Communications	005	2.50	
Utilities		004	2.25							Transporting	005	2.50	
Use Tax Purchases		029	2.25							Utilities	004	2.50	
Use Tax From Inventory		030	2.25							Use Tax Purchases	029	2.50	
OSC TAX From inventory		030	2.23							Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
										Use Tax From Inventory	030	2.50	
	REGION/	BUSINESS	TAX	COUNTY			BUSINESS	TAX	COUNTY		ON/ BUSIN	ESS TAX	RATE COUNT
SAHUARITA	SA	CODE	RATE	PMA	CIII	Y CODE SU	CODE	RAIL	YMA	SCOTTSDALE S	CODE COD	E	MAR
Amusements	JA	012	2.00	FIVIA	Advertising	30	018	4.00	IWA	Advertising	018	3 1	.75
Contracting – Prime		015	4.00		Amusements		012	4.00		Amusements	012		.75
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00		Contracting – Prime	013		.75
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016		.75
Job Printing		010	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037		.75
Manufactured Buildings		027	2.00		Job Printing		010	4.00		Feed at Wholesale	110		.75
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00		Job Printing	010		.75
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)	049		018
Publication		009	2.00		Severance – Metal Mining		019	0.10		Manufactured Buildings	02		.75
Hotels		044	2.00		Publication		009	4.00		Timbering and Other Extraction	020		.75
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels		044	4.00		Severance – Metal Mining	019		.10
Residential Rental, Leasing, & Licensing for	Use	045	2.00		Residential Rental, Leasing, & Licensing for	Use .	045	4.00		Publication	009		.75
Commercial Rental, Leasing, & Licensing fo		213	2.00		Commercial Rental, Leasing, & Licensing fo		213	4.00		Hotels	044		.75
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144		.00
Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00		Residential Rental, Leasing, & Licensing for Us			.75
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for Us			.75
MRRA Amount D		315	2.00		Retail Sales (Single Item Portion Over \$2,50	00)	467	1.50		Rental, Leasing, & Licensing for Use of TPP	214		.75
Communications		005	2.00		Retail Sales Food for Home Consumption	•	062	4.00		Restaurant and Bars	01		.75
Transporting		006	2.00		MRRA Amount D		315	4.00		Retail Sales	01		.75
Utilities		004	2.00		Communications		005	4.00		Retail Sales Food for Home Consumption	062		.75
					Transporting		006	4.00		MRRA Amount D	31		.75
					Utilities		004	4.00		Communications	009		.75
					Use Tax Purchases		029	4.00		Transporting	006	j 1	./5
					Use Tax Purchases Use Tax Purch (Single Item Portion over \$2,	,500)	029 469	4.00 1.50		Transporting Utilities	00¢		.75 .75
						,500)	469	1.50			004	1 1	.75
					Use Tax Purch (Single Item Portion over \$2,	,500)				Utilities		1 5 1	

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

Use Tax From Inventory

Effective July 1 2022

Arizona State, County and City	Tax Rat	e Look-U	<u>p Tool</u>	ol TRANSACTION PRIVILEGE AND OTHER			ER T	AX RAT	E TABLES E	Effective July 1, 2022			
TABLE 2					MUNICIPALITIES				All tax rates are expressed as percentages (%) unless otherwise n				
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION. CITY COD		TAX RATE	COUNTY
<u>SEDONA</u>	SE			COC/YAV	SHOW LOW	SL			NAV	SIERRA VISTA SR			COH
Amusements		012	3.50		Advertising		018	2.00		Advertising	018	1.95	
Contracting – Prime		015	3.50		Amusements		012	2.00		Amusements	012	1.95	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00		Contracting – Prime	015	1.95	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders	016	1.95	
Job Printing		010	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	037	1.95	
Manufactured Buildings		027	3.50		Job Printing		010	2.00		Feed at Wholesale	116	1.95	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)	049	\$.02	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Job Printing	010	1.95	
Publication		009	3.50		Severance – Metal Mining		019	0.10		Manufactured Buildings	027	1.95	
Hotels		044	3.50		Publication		009	2.00		Timbering and Other Extraction	020	1.95	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.50		Hotels		044	2.00		Severance – Metal Mining	019	0.10	
Commercial Rental, Leasing, & Licensing for		213	3.50		Commercial Rental, Leasing, & Licensing		213	2.00		Publication	009	1.95	
Rental, Leasing, & Licensing for Use of TPF	)	214	3.50		Rental, Leasing, & Licensing for Use of Ti	PP	214	2.00		Extended Stay	244	5.50	
Restaurant and Bars		011	3.50		Restaurant and Bars		011	2.00		Residential Rental, Leasing, & Licensing for Use	045	1.00	
Retail Sales		017	3.50		Retail Sales		017	2.00		Commercial Rental, Leasing, & Licensing for Use		1.00	
MRRA Amount D		315	3.50		Retail Sales Food for Home Consumption		062	2.00		Rental, Leasing, & Licensing for Use of TPP	214	1.95	
Communications		005	3.50		MRRA Amount D		315	2.00		Restaurant and Bars	011	2.60	
Transporting		006	3.50		Communications		005	2.00		Retail Sales	017	1.95	
Utilities		004	3.50		Transporting		006	2.00		Retail Sales Food for Home Consumption	062	1.95	
Use Tax Purchases		029	3.00		Utilities		004	2.00		MRRA Amount D	315	1.95	
Use Tax From Inventory		030	3.00							Communications	005	2.00	
										Utilities	004	2.00	
										Jet Fuel Use Tax (cents per gallon)	051	\$.02	
										Use Tax Purchases	029	1.95	
										Use Tax From Inventory	030	1.95	

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 REGIRENCE CITY C		BUSINESS	TAX RATE	COUNTY
<u>SNOWFLAKE</u>	SN			NAV	<u>SOMERTON</u>	so			YMA	SOUTH TUCSON ST	Т			PMA
Advertising		<mark>018</mark>	3.00		Advertising		018	3.30		Advertising		018	5.50	
<u>Amusements</u>		<mark>012</mark>	<mark>3.00</mark>		Amusements		012	3.30		Amusements		012	5.50	
Contracting – Prime		<mark>015</mark>	<mark>3.00</mark>		Contracting – Prime		015	3.30		Contracting – Prime		015	5.50	
Contracting – Speculative Builders		<mark>016</mark>	<mark>3.00</mark>		Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	5.50	
Contracting – Owner Builder		<mark>037</mark>	<mark>3.00</mark>		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	5.50	
Job Printing		<mark>010</mark>	<mark>3.00</mark>		Job Printing		010	3.30		Job Printing		010	5.50	
Manufactured Buildings		<mark>027</mark>	<mark>3.00</mark>		Manufactured Buildings		027	3.30		Manufactured Buildings		027	5.50	
Timbering and Other Extraction		<mark>020</mark>	<mark>3.00</mark>		Timbering and Other Extraction		020	3.30		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication Publication		<mark>009</mark>	3.00		Publication		009	3.30		Publication		009	5.50	
<mark>Hotels</mark>		<mark>044</mark>	3.00		Hotels		044	3.30		Hotels		044	3.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Residential Rental, Leasing, & Licensin	ng for Use	045	3.30		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Commercial Rental, Leasing, & Licensin	g for Use	213	2.00		Commercial Rental, Leasing, & Licensi	ng for Use	213	3.30		Residential Rental, Leasing, & Licensing for U	lse	045	2.50	
Rental, Leasing, & Licensing for Use of	<mark>TPP</mark>	<mark>214</mark>	3.00		Rental, Leasing, & Licensing for Use of	f TPP	214	3.30		Commercial Rental, Leasing, & Licensing for U	Use	213	2.50	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.30		Commercial Lease (Additional Tax) <sup>C</sup>		313	4.00	
Retail Sales		<mark>017</mark>	<mark>3.00</mark>		Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TPP		214	6.50	
Retail Sales (Single Item Portion Over \$	<mark>10,000)</mark>	<mark>367</mark>	<mark>2.00</mark>		Retail Sales Food for Home Consumpt	ion	062	3.30		Restaurant and Bars		011	5.50	
Retail Sales Food for Home Consumption	<mark>on</mark>	<mark>062</mark>	<mark>3.00</mark>		MRRA Amount D		315	3.30		Retail Sales		017	5.00	
MRRA Amount <sup>D</sup>		<mark>315</mark>	<mark>3.00</mark>		Communications		005	3.30		Retail Sales Food for Home Consumption		062	1.50	
Communications		<mark>005</mark>	<mark>3.00</mark>		Transporting		006	3.30		MRRA Amount <sup>D</sup>		315	5.00	
Transporting		<mark>006</mark>	<mark>3.00</mark>		Utilities		004	3.30		Communications		005	5.50	
<u>Utilities</u>		<mark>004</mark>	<mark>3.00</mark>		Use Tax Purchases		029	2.50		Transporting		006	5.50	
<mark>Use Tax Purchases</mark>		<mark>029</mark>	<mark>3.00</mark>		Use Tax From Inventory		030	2.50		Utilities		004	5.50	
Use Tax Purchases(Single Item Portion O	over \$10,000)		<mark>2.00</mark>											
Use Tax From Inventory		<mark>030</mark>	<mark>3.00</mark>											

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

Effective July 1, 2022

Arizona State, County and City	rax Rat	e Look-u	<u>p 1001</u>	I TRANSACTION PRIVILEGE AND OTHE			ILV I	AV LAI	E TADLES EII	Effective July 1, 2022						
TABLE 2					MUNICIPALITIES			All tax ra	tes are expressed as percentages (%) unle	ss otherwi	se note	d.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COL		TAX RATE	COUNTY				
<u>SPRINGERVILLE</u>	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 TPF	•	214	3.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00		Restaurant and Bars	011	2.00					
Restaurant and Bars		011	3.00		Restaurant and Bars	011	3.00		Retail Sales	017	2.00					
Retail Sales		017	3.00		Retail Sales	017	3.00		Retail Sales Food for Home Consumption	062	2.00					
Retail Sales (Single Item Portion Over \$1,00	00)	397	2.00		Retail Sales Food for Home Consumption	062	3.00		MRRA Amount D	315	2.00					
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D	315	3.00		Communications	005	2.00					
MRRA Amount D		315	3.00		Communications	005	3.00		Transporting	006	2.00					
Communications		005	3.00		Transporting	006	3.00		Utilities	004	2.00					
Transporting		006	3.00		Utilities	004	3.00									
Utilities		004	3.00		Use Tax Purchases	029	3.00									
					Use Tax From Inventory	030	3.00									

	REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY
SUPERIOR	SI			PNL	SURPRISE	SP			MAR	TAYLOR	TL			NAV
Advertising		018	4.00		Advertising		018	2.20		Advertising		018	3.00	
Amusements		012	4.00		Amusements		012	2.20		Amusements		012	3.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.70		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.70		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.70		Contracting – Owner Builder		037	3.00	
Job Printing		010	4.00		Feed at Wholesale		116	2.20		Job Printing		010	3.00	
Manufactured Buildings		027	4.00		Job Printing		010	2.20		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	4.00		Manufactured Buildings		027	2.20		Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Severance – Metal Mining		019	0.10	
Publication		009	4.00		Severance – Metal Mining		019	0.10		Publication		009	3.00	
Hotels		044	4.00		Publication		009	2.20		Hotels		044	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotels		044	2.20		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Residential Rental, Leasing, & Licensing f	or Use	045	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.52		Residential Rental, Leasing, & Licensing for		045	2.00	
Commercial Rental, Leasing, & Licensing		213	2.00		Residential Rental, Leasing, & Licensing		045	2.20		Commercial Rental, Leasing, & Licensing for		213	2.00	
Rental, Leasing, & Licensing for Use of Ti	PP	214	4.00		Commercial Rental, Leasing, & Licensin	g for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	4.00		Rental Occupancy		040	2.20		Restaurant and Bars		011	3.00	
Retail Sales		017	4.00		Rental, Leasing, & Licensing for Use of	TPP	214	2.20		Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over \$50	00)	407	1.00		Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount D		315	4.00		Retail Sales		017	2.20		MRRA Amount D		315	3.00	
Communications		005	4.00		MRRA Amount D		315	2.20		Communications		005	3.00	
Transporting		006	4.00		Communications		005	2.20		Transporting		006	3.00	
Utilities		004	4.00		Transporting		006	2.20		Utilities		004	3.00	
					Utilities		004	2.20		Use Tax Purchases		029	3.00	
					Use Tax Purchases		029	2.20		Use Tax From Inventory		030	3.00	
					Use Tax From Inventory		030	2.20						

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

Effective July 1, 2022

TABLE 2					MUNICIPALITIES				All tax	rates are expressed as percentages (%) unles	otherwise	e noted	L
	EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COL		TAX RATE	COUNTY
	TE			MAR	THATCHER	TC			GRA	<u>TOLLESON</u> TN			MAR
Advertising		018	1.80		Amusements		012	2.50		Amusements	012	2.50	
Amusements		012	1.80		Contracting – Prime		015	3.50		Contracting – Prime	015	2.50	
Contracting – Prime		015	1.80		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	2.50	
Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	2.50	
Contracting – Owner Builder		037	1.80		Job Printing		010	2.50		Job Printing	010	2.50	
Job Printing		010	1.80		Manufactured Buildings		027	2.50		Manufactured Buildings	027	2.50	
Manufactured Buildings		027	1.80		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction	020	2.50	
Timbering and Other Extraction		020	1.80		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Publication	009	2.50	
Publication		009	1.80		Hotels		044	2.50		Hotels	044	2.50	
Hotels		044	1.80		Hotel/Motel (Additional Tax) <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	or Use	045	2.00		Residential Rental, Leasing, & Licensing for Use	045	2.50	
Residential Rental, Leasing, & Licensing fo	r 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	or Use	213	1.80		Rental, Leasing, & Licensing for Use of TF	P	214	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of TPI	Ρ	214	1.80		Restaurant and Bars		011	2.50		Restaurant and Bars	011	2.50	
Restaurant and Bars		011	1.80		Retail Sales		017	2.50		Retail Sales	017	2.50	
Retail Sales		017	1.80		Retail Sales (Single Item Over \$5,000)		717	1.00		Retail Sales (Single Item Portion Over \$5,000)	357	2.00	
Retail Sales Food for Home Consumption		062	1.80		Retail Sales Food for Home Consumption		062	2.50		Retail Sales Food for Home Consumption	062	2.50	
MRRA Amount D		315	1.80		MRRA Amount D		315	2.50		MRRA Amount D	315	2.50	
Communications		005	1.80		Communications		005	2.50		Communications	005	2.50	
Transporting		006	1.80		Transporting		006	2.50		Transporting	006	2.50	
Utilities		004	1.80		Utilities		004	2.50		Utilities	004	2.50	
Use Tax Purchases		029	1.80		Use Tax Purchases		029	2.50		Use Tax Purchases	029	<b>2.50</b>	
Use 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	<mark>359</mark> 030	2.00 2.50	

	REGION /	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TOMBSTONE	TS			СОН	TUCSON	TU			PMA
Advertising		018	3.50		Amusements		012	2.60	
Amusements		012	3.50		Contracting – Prime		015	2.60	
Contracting – Prime		015	3.50		Contracting – Speculative Builders		016	2.60	
Contracting – Speculative Builders		016	3.5		Contracting – Owner Builder		037	2.60	
			0		Job Printing		010	2.60	
Contracting – Owner Builder		037	3.50		Manufactured Buildings		027	2.60	
Job Printing		010	3.50		Timbering and Other Extraction		020	2.60	
Manufactured Buildings		027	3.50		Severance – Metal Mining		019	0.10	
Timbering and Other Extraction		020	3.50		Publication		009	2.60	
Severance – Metal Mining		019	0.10		Hotels		044	6.00	
Publication		009	3.50		Bed Surtax (Additional Tax) (Per night)		035	\$4.00 ea	
Hotels		044	3.50		Commercial Rental, Leasing, & Licensing f	for Use	213	2.60	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Rental, Leasing, & Licensing for Use of	TPP	214	2.60	
Residential Rental, Leasing, & Licensing for	Use	045	2.50		Restaurant and Bars		011	2.60	
Commercial Rental, Leasing, & Licensing for	r Use	213	2.50		Retail Sales		017	2.60	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		MRRA Amount D		315	2.60	
Restaurant and Bars		011	3.50		Communications		005	2.60	
Retail Sales		017	3.50		Public Utility (Additional Communication	ns) <sup>F</sup>	105	4.50	
MRRA Amount D		315	3.50		Transporting		006	2.60	
Communications		005	3.50		Utilities		004	2.60	
Transporting		006	3.50		Public Utility (Additional Utility) <sup>G</sup>		104	4.50	
					Public Utility Right of Way		133	1.50	
					Use Tax Purchases		029	2.60	
					Han Tay Franciscoptons		000	0.00	

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 D		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

(F) If you report under Communications (Business code 005), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 105). (G) If you report under Utilities (Business code 004), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 104).

Use Tax From Inventory

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

<sup>(</sup>C) "Additional Tax" means in addition to Commercial Lease. (D) Report amount due on materials purchased exempt from tax and incorporated

030

2.60

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2022

Arizona State, County and City	Tax Ital	C LOOK-O	<u> </u>		TRANSACTION PRIVILEGE	17-0/110/11	LIADELO	Effective July 1, 2022						
TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) ເ	ınless	otherw	ise no	oted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	GION / CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIC	ODE	BUSINESS CODE	TAX RATE	COUNT
WELLTON	WT			YMA	<u>WICKENBURG</u> W	VB			MAR/YAV	WILLCOX W	3			COH
Advertising		<mark>018</mark>	<mark>3.50</mark>		Advertising		018	2.20		Advertising		018	3.00	
<u>Amusements</u>		<mark>012</mark>	<mark>3.50</mark>		Amusements		012	2.20		Amusements		012	3.00	
Contracting – Prime		<mark>015</mark>	<mark>3.50</mark>		Contracting – Prime		015	3.50		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		<mark>016</mark>	<mark>3.50</mark>		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.00	
Contracting - Owner Builder		<mark>037</mark>	<mark>3.50</mark>		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.00	
Job Printing		<mark>010</mark>	<mark>3.50</mark>		Feed at Wholesale		116	2.20		Job Printing		010	3.00	
Manufactured Buildings		<mark>027</mark>	<mark>3.50</mark>		Job Printing		010	2.20		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		<mark>020</mark>	<mark>3.50</mark>		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	
<u>Publication</u>		<mark>009</mark>	<mark>3.50</mark>		Severance – Metal Mining		019	0.10		Publication		009	3.00	
Hotels _		<mark>044</mark>	<mark>3.50</mark>		Publication		009	2.20		Hotels		044	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		<mark>144</mark>	<mark>3.50</mark>		Hotels		044	2.20		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Residential Rental, Leasing, & Licensing f		045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for U	Jse	213	3.00	
Commercial Rental, Leasing, & Licensing		213	2.50		Residential Rental, Leasing, & Licensing for U		045	1.70		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Rental, Leasing, & Licensing for Use of TF	PP PP	<mark>214</mark>	<mark>3.50</mark>		Commercial Rental, Leasing, & Licensing for I	Use	213	1.70		Restaurant and Bars		011	3.00	
Restaurant and Bars		<mark>011</mark>	<mark>3.50</mark>		Rental Occupancy		040	1.70		Retail Sales		017	3.00	
Retail Sales		<mark>017</mark>	<mark>3.50</mark>		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		<mark>062</mark>	<mark>3.50</mark>		Restaurant and Bars		011	2.20		Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount <sup>D</sup>		<mark>315</mark>	<mark>3.50</mark>		Retail Sales		017	2.20		MRRA Amount D		315	3.00	
<u>Communications</u>		<mark>005</mark>	<mark>3.50</mark>		Retail Sales (Single Item Over \$5,000)		717	1.69		Communications		005	3.00	
<u>Transporting</u>		<mark>006</mark>	<mark>3.50</mark>		Retail Sales Food for Home Consumption		062	2.20		Transporting		006	3.00	
<u>Utilities</u>		<mark>004</mark>	<mark>3.50</mark>		MRRA Amount D		315	2.20		Utilities		004	3.00	
					Communications		005	3.00						
					Transporting		006	2.20						
					Utilities		004	2.20						

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2022

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

NOTE: Retail Tax on portion of single item over \$35,000 is taxed at zero.

NOTE: Hotel/Motel (Additional Tax) and Restaurant & Bars (Additional Tax) are
not new taxes. They were collected by the City. As of 5/1/2015 they are collected
by the Department of Revenue

Prepared by ADOR's City Services Team

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.
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<sup>•••</sup> When filing for prior periods, use the rate tables for that specific period. Go to https://azdor.gov/transaction-privilege-tax/tax-rate-table for archived rates. •••

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

Arizona State, County and City

TABLE 4	INDIAN RESERVATION CO	DES
RESERVATION	COUNTY	CODE
Ak-Chin	Pinal	PNA
Cocopah	Yuma	YMB
Colorado River	La Paz	LAC
Fort McDowell-Yavap	oaiMaricopa	MAE
Fort Mohave	Mohave	MOF
Fort Yuma-Quechan.	Yuma	YMG
Gila River	Maricopa	MAH
Gila River	Pinal	PNH
Havasupai	Coconino	COI
Hopi	Coconino	COJ
Hopi	Navajo	NAJ
Hualapai	Coconino	COK
Hualapai	Mohave	MOK
Kaibab-Paiute	Coconino	COL
Kaibab-Paiute	Mohave	MOL
Navajo	Apache	APM
Navajo	Coconino	COM
Navajo	Navajo	NAM
Pascua-Yaqui	Maricopa	MAN
Pascua-Yaqui	Pima	PMN
Salt River Pima-Mario	copaMaricopa	MAO
San Carlos Apache	Gila	GLP
San Carlos Apache	Graham	GRP
San Carlos Apache	Pinal	PNP
San Juan Southern P	aiuteCoconino	COQ
Tohono O'Odham	Maricopa	MAT
Tohono O'Odham	Pima	PMT
Tohono O'Odham	Pinal	PNT
Tonto Apache	Gila	GLU
White Mountain Apac	heApache	APD
White Mountain Apac	heGila	GLD
White Mountain Apac	heGraham	GRD
White Mountain Apac	heNavajo	NAD
Yavapai Apache	Yavapai	YAW
Yavapai-Prescott	Yavapai	YAX

Effective July 1, 2022

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

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

ARIZONA DEPARTMENT OF REVENUE

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

• Website: www.azdor.gov

• Tax Rate Look-Up Tool

#### Medical and Adult Use Marijuana Rate Tables

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

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

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

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

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

	Table 5			MAF	RIJUAN	IA TAX	( RATE	S FOR	SALE	SIN	THES	E COU	NTIES			
Business Code	TAXABLE ACTIVITY	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
	MEDICAL MARIJUANA															
203	Medical Marijuana Retail Sales	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
221	Medical Marijuana Restaurants & Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
	ADULT USE MARIJUANA*															
420	Adult Use Marijuana Retail Sales	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
421	Adult Use Marijuana Restaurants & Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
	*In addit	ion to th	e transac	tion p	rivileae i	rates sh	own. Ao	lult Use	Mariiua	na is s	subiect	to a 16	% excis	e tax.*		

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

	Table 6	RETAIL TA	AX RATES	FOR SA	ALES I	N MUNICIPALITIES
	APACHE JUNCTION REGION / CITY CODE: AJ COUNTY CODE: MAR/PNL		BUSINESS	TAX RATE		AVONDALE REGION / CITY CODE: AV COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless of	herwise noted.				All tax rates are expressed as perc
	Medical Marijuana Retail Sales		203	2.40	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$2,	000	653	1.40	_	Medical Marijuana Retail Sales-Sir
	Adult Use Marijuana Retail Sales		420	2.40		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	52,000	669	1.40	-	Adult Use Marijuana Retail Sales-S
	Retail Sales (Accessories and Ancillary Products)		017	2.40	-	Retail Sales (Accessories and And
•	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$2,000	297	1.40	-	Retail Sales (Accessories/Ancillary
•	Use Tax Purchases		029	2.40	-	Use Tax Purchases
•	Use Tax Purchases-Single Item Portion Over \$2,000		299	1.40	-	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	2.40	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	2.40	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Ad
•	Adult Use Marijuana Restaurant		421	2.40	-	Adult Use Marijuana Restaurant
•	Adult Use Marijuana Restaurant (Additional Tax)		-		-	Adult Use Marijuana Restaurant (A
					-	

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

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

BISBEE REGION / CITY CODE: BB COUNTY CODE: COH	BUSINESS 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)		-

Table 6	RETAIL TA	AX RATES	FOR S	ALES	IN MUNICIPALITIES
BUCKEYE REGION / CITY CODE: BE COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		BULLHEAD CITY REGION / CITY CODE: BH COUNTY CODE: MOH
All tax rates are expressed as percentage (%) unless of	therwise noted.				All tax rates are expressed as perce
Medical Marijuana Retail Sales		203	3.00	<b>-</b> .	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single Item Over \$1,999	99	654	1.10		Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item Over \$1,95	99.99	670	1.10		Adult Use Marijuana Retail Sales-Ite
Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancil
Retail Sales (Accessories/Ancillary Products)-Single Iten	n Over \$1,999.99	307	1.10	-	Retail Sales (Accessories/Ancillary I
Use Tax Purchases		-		-	Use Tax Purchases
Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Item Over
Use Tax From Inventory		-		-	Use Tax From Inventory
Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addi
Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)		-		-	Adult Use Marijuana Restaurant (Ad

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

Table 6	RETAIL TA	AX RATES	FOR S	ALES	IN MUNICIPALITIES
CASA GRANDE REGION / CITY CODE: CG COUNTY CODE: PNL		BUSINESS CODE	TAX RATE		CAVE CREEK REGION / CITY CODE: CK COUNTY CODE: MAR
All tax rates are expressed as percentage (%) unless otherwis	e noted.				All tax rates are expressed as percentage
Medical Marijuana Retail Sales		203	2.00	<b>-</b> .	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	)	656	1.50	_	Medical Marijuana Retail Sales-Iter
Adult Use Marijuana Retail Sales		420	2.00		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,0	00	672	1.50	•	Adult Use Marijuana Retail Sales-It
Retail Sales (Accessories and Ancillary Products)		017	2.00	-	Retail Sales (Accessories and Anc
Retail Sales (Accessories/Ancillary Products)-Single Item Portio	n Over \$5,000	357	1.50	<b>∃</b>	Retail Sales (Accessories/Ancillary
Use Tax Purchases		-		-	Use Tax Purchases
Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Item Over
Use Tax From Inventory		-		-	Use Tax From Inventory
Medical Marijuana Restaurant		221	1.80	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Add
Adult Use Marijuana Restaurant		421	1.80	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)			-	=	Adult Use Marijuana Restaurant (A
				-	

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

	Table 6	RETAIL 1	TAX RATES	S FOR S	ALES	IN MUNICIPALITIES
Ì	CLARKDALE REGION / CITY CODE: CD COUNTY CODE: YAV		BUSINESS CODE	TAX RATE		CLIFTON REGION / CITY CODE: CF COUNTY CODE: GRN
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as perce
_	Medical Marijuana Retail Sales		203	3.50	<b>-</b> .	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Sing
	Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over			-	•	Adult Use Marijuana Retail SalesS
-	Retail Sales (Accessories and Ancillary Products)		017	3.50		Retail Sales (Accessories and Ancill
-	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary F
-	Use Tax Purchases				-	Use Tax Purchases
-	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
-	Use Tax From Inventory				-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	3.50	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addi
-	Adult Use Marijuana Restaurant		421	3.50	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)			-	-	Adult Use Marijuana Restaurant (Ad
-						

BUSINESS	TAX RATE
203	3.00
658	2.00
420	3.00
674	2.00
017	3.00
377	2.00
-	_
-	
-	-
221	3.00
-	_
421	3.00
-	-
	203 658 420 674 017 377 221

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

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

Table 6	Table 6 RETAIL TAX RATES FOR SALES					
COTTONWOOD  REGION / CITY CODE: CW  COUNTY CODE: YAV		INESS TA	X RATE		DEWEY-HUMBOLDT REGION / CITY CODE: DH COUNTY CODE: YAV	
All tax rates are expressed as percentage (%) unless of	nerwise noted.				All tax rates are expressed as perce	
Medical Marijuana Retail Sales		203	3.50	. <u>-</u>	Medical Marijuana Retail Sales	
Medical Marijuana Retail Sales-Item Over				_	Medical Marijuana Retail Sales-Iten	
Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales	
Adult Use Marijuana Retail Sales-Item Over		-		•	Adult Use Marijuana Retail Sales-It	
Retail Sales (Accessories and Ancillary Products)		017	3.50	-	Retail Sales (Accessories and Anci	
Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary	
Use Tax Purchases				-	Use Tax Purchases	
Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over	
Use Tax From Inventory				-	Use Tax From Inventory	
Medical Marijuana Restaurant		221	3.50	-	Medical Marijuana Restaurant	
Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Add	
Adult Use Marijuana Restaurant		421	3.50	-	Adult Use Marijuana Restaurant	
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Ad	

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOBE REGION / CITY CODE: GL COUNTY CODE: GLA	BUSINESS	TA) RAT
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.30
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.30
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.30
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.30
Use Tax Purchases-Item Over		
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)	_	

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

	Table 6	SALES	IN MUNICIPALITIES			
	GUADALUPE REGION / CITY CODE: GU COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		HAYDEN REGION / CITY CODE: HY COUNTY CODE: GLA
	All tax rates are expressed as percentage (%) unless othe	rwise noted.				All tax rates are expressed as percen
	Medical Marijuana Retail Sales		203	4.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over		-			Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	4.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over		-	-	•	Adult Use Marijuana Retail Sales-Iter
•	Retail Sales (Accessories and Ancillary Products)		017	4.00	-	Retail Sales (Accessories and Ancilla
•	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
•	Use Tax Purchases		029	4.00	-	Use Tax Purchases
•	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
•	Use Tax From Inventory		030	4.00	-	Use Tax From Inventory
•	Medical Marijuana Restaurant		221	5.00	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Additi
	Adult Use Marijuana Restaurant		421	5.00	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)		-		-	Adult Use Marijuana Restaurant (Add

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

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

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

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

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

LAKE HAVASU CITY REGION / CITY CODE: LH COUNTY CODE: MOH	BUSINESS 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

Table 6	RETAIL	TAX RATES	FOR S	ALES	IN MUNICIPALITIES
LITCHFIELD PARK REGION / CITY CODE: LP COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		MAMMOTH REGION / CITY CODE: MH COUNTY CODE: PNL
All tax rates are expressed as percentage (%) unless of	herwise noted.				All tax rates are expressed as perce
Medical Marijuana Retail Sales		203	2.80		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	2.80	•	Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over				•	Adult Use Marijuana Retail Sales-Ite
Retail Sales (Accessories and Ancillary Products)		017	2.80	-	Retail Sales (Accessories and Ancil
Retail Sales (Accessories/Ancillary Products)-Item Over			-	-	Retail Sales (Accessories/Ancillary
Use Tax Purchases		029	2.80	-	Use Tax Purchases
Use Tax Purchases-Item Over		-	-	-	Use Tax Purchases-Item Over
Use Tax From Inventory		030	2.80	-	Use Tax From Inventory
Medical Marijuana Restaurant		221	2.80	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Addi
Adult Use Marijuana Restaurant		421	2.80	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Ad

MAMMOTH REGION / CITY CODE: MH COUNTY CODE: PNL	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
All tax rates are expressed as percentage (70) unless officialists follows.		
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)	-	_
<del>-</del>	·	

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

	Table 6	Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIE					
	A N / CITY CODE: ME TY CODE: MAR		BUSINESS CODE	TAX RATE		MIAMI REGION / CITY CODE: MM COUNTY CODE: GLA	
All tax	rates are expressed as percentage (%) unless of	nerwise noted.				All tax rates are expressed as perce	
Med	ical Marijuana Retail Sales		203	2.00	_	Medical Marijuana Retail Sales	
Med	ical Marijuana Retail Sales-Item Over				_	Medical Marijuana Retail Sales-Item	
Adul	t Use Marijuana Retail Sales		420	2.00		Adult Use Marijuana Retail Sales	
Adul	t Use Marijuana Retail Sales-Item Over		-	-	_	Adult Use Marijuana Retail Sales-Ite	
Reta	ail Sales (Accessories and Ancillary Products)		017	2.00	_	Retail Sales (Accessories and Ancil	
Reta	ail Sales (Accessories/Ancillary Products)-Item Over				_	Retail Sales (Accessories/Ancillary	
Use	Tax Purchases		029	2.00	_	Use Tax Purchases	
Use	Tax Purchases-Item Over			-	_	Use Tax Purchases-Item Over	
Use	Tax From Inventory		030	2.00	_	Use Tax From Inventory	
Med	ical Marijuana Restaurant		221	2.00	_	Medical Marijuana Restaurant	
Med	ical Marijuana Restaurant (Additional Tax)				_	Medical Marijuana Restaurant (Add	
Adul	t Use Marijuana Restaurant		421	2.00	_	Adult Use Marijuana Restaurant	
Adul	t Use Marijuana Restaurant (Additional Tax)			-	_	Adult Use Marijuana Restaurant (Ad	

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

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

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

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

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

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

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

	Table 6	IN MUNICIPALITIES				
	PAYSON REGION / CITY CODE: PS COUNTY CODE: GLA		BUSINESS CODE	TAX RATE		PEORIA REGION / CITY CODE: PE COUNTY CODE: MAR/YAV
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	2.88	<u>-</u>	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
_	Adult Use Marijuana Retail Sales		420	2.88		Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Item Over			-	•	Adult Use Marijuana Retail Sales-Iten
-	Retail Sales (Accessories and Ancillary Products)		017	2.88	-	Retail Sales (Accessories and Ancilla
-	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
-	Use Tax Purchases		-		-	Use Tax Purchases
-	Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Item Over
-	Use Tax From Inventory		-		-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	2.88	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Additi
-	Adult Use Marijuana Restaurant		421	2.88	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)		-		-	Adult Use Marijuana Restaurant (Add
-					_	

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

	Table 6	RETAIL	TAX RAT	ES FOR	SALES	IN MUNICIPALITIES
	PINETOP-LAKESIDE REGION / CITY CODE: PP COUNTY CODE: NAV		BUSINESS	S TAX RATE		PRESCOTT REGION / CITY CODE: PR COUNTY CODE: YAV
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	3.00	_	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Single Item Portion Over \$5,	000	656	1.50	_	Medical Marijuana Retail Sales-Item (
_	Adult Use Marijuana Retail Sales		420	3.00	_	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	5,000	672	1.50		Adult Use Marijuana Retail Sales-Iten
	Retail Sales (Accessories and Ancillary Products)		017	3.00	_	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$5,00	0 357	1.50	_	Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases			-	_	Use Tax Purchases
	Use Tax Purchases-Item Over			-	_	Use Tax Purchases-Item Over
	Use Tax From Inventory			-	_	Use Tax From Inventory
	Medical Marijuana Restaurant		221	3.00	_	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)		222	2.00	_	Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	3.00	_	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)		422	2.00	_	Adult Use Marijuana Restaurant (Add
-					_	

PRESCOTT REGION / CITY CODE: PR COUNTY CODE: YAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.75
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.75
Adult Use Marijuana Retail Sales-Item Over		-
Retail Sales (Accessories and Ancillary Products)	017	2.75
Retail Sales (Accessories/Ancillary Products)-Item Over	-	-
Use Tax Purchases	029	2.75
Use Tax Purchases-Item Over		-
Use Tax From Inventory	030	2.75
Medical Marijuana Restaurant	221	2.75
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	2.75
Adult Use Marijuana Restaurant (Additional Tax)		-

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

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

Table 6	RETAIL 7	TAX RATES	FOR	SALES	IN MUNICIPALITIES
QUEEN CREEK REGION / CITY CODE: QC COUNTY CODE: MAR/PNL		BUSINESS CODE	TAX RATE		QUEEN CREEK SPECIAL DI REGION / CITY CODE: QD COUNTY CODE: MAR
All tax rates are expressed as percentage (%) unless other	erwise noted.				All tax rates are expressed as percen
Medical Marijuana Retail Sales		203	2.25	_	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over		-		_	Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	2.25	-	Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over		-	-	-	Adult Use Marijuana Retail Sales-Iter
Retail Sales (Accessories and Ancillary Products)		017	2.25	-	Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Item Over		-		-	Retail Sales (Accessories/Ancillary P
Use Tax Purchases		029	2.25	-	Use Tax Purchases
Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Item Over
Use Tax From Inventory		030	2.25	-	Use Tax From Inventory
Medical Marijuana Restaurant		221	2.25	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Additi
Adult Use Marijuana Restaurant		421	2.25	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
				_	

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)	-	
-		

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

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

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

	Table 6	RETAIL 1	TAX RATES	FOR S	SALES	IN MUNICIPALITIES
	SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA		BUSINESS CODE	TAX RATE		SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percen
_	Medical Marijuana Retail Sales		203	4.00	<u>-</u> .	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Single Item Portion Over \$2,	500	663	1.50		Medical Marijuana Retail Sales-Item
-	Adult Use Marijuana Retail Sales		420	4.00		Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	2,500	679	1.50	•	Adult Use Marijuana Retail Sales-Iter
-	Retail Sales (Accessories and Ancillary Products)		017	4.00	-	Retail Sales (Accessories and Ancilla
-	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$2,500	467	1.50	-	Retail Sales (Accessories/Ancillary P
-	Use Tax Purchases		029	4.00	-	Use Tax Purchases
-	Use Tax Purchases-Single Item Portion Over \$2,500		469	1.50	-	Use Tax Purchases-Item Over
-	Use Tax From Inventory		030	4.00	-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	4.00	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Additi
-	Adult Use Marijuana Restaurant		421	4.00	=	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

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

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

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

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

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

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

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

Table 6	ETAIL T	AX RATES	FOR	SALES	IN MUNICIPALITIES
SPRINGERVILLE REGION / CITY CODE: SV COUNTY CODE: APA		BUSINESS CODE	TAX RATE		ST JOHNS REGION / CITY CODE: SJ COUNTY CODE: APA
All tax rates are expressed as percentage (%) unless otherwise	e noted.				All tax rates are expressed as percent
Medical Marijuana Retail Sales		203	3.00	<b>-</b> .	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single Item Portion Over \$1,000		660	2.00		Medical Marijuana Retail Sales-Item (
Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item Portion Over \$1,00	00	676	2.00		Adult Use Marijuana Retail Sales-Iten
Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Single Item Portion	o Over \$1,000	397	2.00	-	Retail Sales (Accessories/Ancillary Pr
Use Tax Purchases				-	Use Tax Purchases
Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
Use Tax From Inventory			-	-	Use Tax From Inventory
Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Additi
Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

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

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

	Table 6	RETAIL 1	AX RATES	FOR	SALES	IN MUNICIPALITIES
	SURPRISE REGION / CITY CODE: SP COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		TAYLOR REGION / CITY CODE: TL COUNTY CODE: NAV
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percen
	Medical Marijuana Retail Sales		203	2.20	<u>-</u>	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	2.20		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over				•	Adult Use Marijuana Retail Sales-Iten
•	Retail Sales (Accessories and Ancillary Products)		017	2.20	-	Retail Sales (Accessories and Ancilla
•	Retail Sales (Accessories/Ancillary Products)-Item Over		-		-	Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases		029	2.20	-	Use Tax Purchases
	Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	2.20	-	Use Tax From Inventory
•	Medical Marijuana Restaurant		221	3.20	-	Medical Marijuana Restaurant
•	Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Additi
•	Adult Use Marijuana Restaurant		421	3.20	=	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)		-		=	Adult Use Marijuana Restaurant (Add

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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