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

- Table 1 provides the tax rates which *combine* the state's transaction privilege tax rate and the county excise tax rate. Table 1 also includes accounting credit rates for applicable classifications on STATE TAX ONLY.
- Table 2 contains a list of all the city privilege tax rates and 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.

	TABLE 1	TAX RATES FOR SALES IN THESE COUNTIES														
Business Code	TAXABLE ACTIVITIES <sup>a</sup>	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN) Navajo (NAV)	Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining-Nonmetal	3.437%	4.05%	3.75%	3.75%	4.375%	3.562%	3.281%	3.437%	4.117%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications k	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
800	Pipeline	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting-Prime	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail <sup>m</sup>	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
	MRRA Amount   Severance-Metalliferous Mining	6.10% 2.50%	6.90% 2.50%	6.60%	6.60% 2.50%	7.60%	6.30% 2.50%	5.85% 2.50%	6.10% 2.50%	7.20% 2.50%	6.60% 2.50%	6.35% 2.50%	6.712% 2.50%	6.10% 2.50%	N/A .025%	N/A .03%
	Transient Lodging <sup>b</sup>	6.05%	6.90%	6.60%		7.70%	7.27%	5.78%		7.248%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
	Online Lodging Marketplace	6.05%	6.60%	6.05%		7.70%	5.72%	5.78%	5.50%	6.698%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax-Utilities	6.10%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	6.10%	6.60%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	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%	N/A	N/A
	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%	N/A	N/A
	Municipal Water <sup>c</sup>	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
	Jet Fuel Tax <sup>d</sup>	3.355¢	3.965¢	3.66¢	3.66¢	4.27¢	3.355¢	3.202¢	3.355¢	3.965¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax d	3.05¢	3.05¢	3.05¢	3.05%	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
	Rental Car Surcharge e, h	0	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments   Rental Car Surcharge-	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
	Stadium h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A	N/A
	911 Telecommunications <sup>g</sup>	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%	N/A	N/A

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at www.azdor.gov.
- b) Unincorporated areas of Pima County add 6%. (Report using region code PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents. Business code 041 should only be reported in region code SWD.
- d) Rate is cents per gallon up to 10 million gallons.
- e) Class 053 is for Maricopa filers. Class 055 is for Pima filers.
- f) The Recreational Vehicle Surcharge (023) rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles End dated 12/31/2017.
- g) Monthly rate per activated service.
- h) The Maricopa County Rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- i) For use by direct pay permit holders only.
- j) Prepaid wireless communications retailers.
- k) Telecom Service Providers may be required to report under Business Codes 033 & 911 in addition to Business Code 005.
- I) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.
- m) Effective 4/1/2018 FOR PINAL COUNTY ONLY, any retail single item portion over \$10,000 shall be taxed at 6.7% using business code 367. The Accounting Credit will remain at 0.056%.

**MUNICIPALITIES** TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted REGION BUSINESS REGION BUSINESS TAX REGION BUSINESS TAX **CITY/TOWN NAME** COUNTY CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY CODE RATE CODE CODE RATE CODE CODE CODE RATE MAR/PNL **AVONDALE** MAR СОН APACHE JUNCTION ΑV BENSON BS 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 2.50 Job Printing 010 3.50 010 Job Printing 010 2.40 Manufactured Buildings 027 2.50 Manufactured Buildings 027 3.50 Manufactured Buildings 027 2.40 Timbering and Other Extraction 020 2.50 Timbering and Other Extraction 020 3.50 Timbering and Other Extraction Severance - Metal Mining Severance - Metal Mining 020 2.40 019 0.10 019 0.10 Severance - Metal Mining Publication Publication 019 0.10 009 2.50 009 3.50 Publication Hotels Hotels 009 2.40 044 2.50 044 3.50 Hotels Hotel/Motel (Additional Tax)<sup>B</sup> 2.00 Hotel/Motel (Additional Tax)<sup>B</sup> 044 2.40 144 144 2.00 Residential Rental, Leasing and Licensing for Use Residential Rental, Leasing, & Licensing for Use Hotel/Motel (Additional Tax)B 144 2.40 045 2.50 045 2.50 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Residential Rental, Leasing and Licensing for Use 045 2.20 213 2.50 213 2.50 Commercial Rental, Leasing, & Licensing for Use 213 2.20 Rental, Leasing, & Licensing for Use of TPP 2.50 Rental, Leasing, & Licensing for Use of TPP 2.50 214 214 Restaurant and Bars 2.50 Restaurant and Bars Rental Occupancy 040 2.20 011 011 3.50 Rental, Leasing, & Licensing for Use of TPP 214 Retail Sales 2.50 Retail Sales 2.40 017 017 3.50 Restaurant and Bars 2.40 Retail Sales (Single Item Over \$5,000) Retail Sales (Single Item over \$5,000) 717 011 717 1.50 1.00 Retail Sales 017 2 40 Retail Sales Food for Home Consumption 062 2.50 Retail Sales Food for Home Consumption 062 3.50 Retail Sales (Single Item Portion Over \$2.000) MRRA Amount C 297 1.40 MRRA Amount D 315 2.50 315 3.50 Retail Sales Food for Home Consumption 062 2.40 Communications 005 2.50 Communications 005 3.50 MRRA Amount D 315 2.40 Transporting 006 2.50 Transporting 006 3.50 Communications 005 3.40 Utilities 004 2.50 Utilities 004 3.50 Transporting 006 Use Tax Purchases Use Tax Purchases 029 2.40 029 1.50 3.50 Utilities 004 3.40 Use Tax From Inventory Use Tax From Inventory 030 3.50 030 1.50 Use Tax (Single Item of \$5000) Use Tax Purchases 029 2.40 729 1.00 Use Tax (Single Item Portion Over \$2,000) 299 1.40 Use Tax From Inventory 030 2.40 REGION BUSINESS TAX REGION BUSINESS TAX REGION BUSINESS TAX **CITY/TOWN NAME** COUNTY CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY CODE CODE RATE CODE CODE RATE CODE CODE RATE **BUCKEYE** BISBEE BB СОН BE MAR **BULLHEAD CITY** BH МОН 3.50 Advertising 3.00 Advertising 018 2.00 Advertising 018 018 Amusements 012 3.50 Amusements Amusements 012 3.00 012 2.00 Contracting - Prime 015 3 50 Contracting - Prime 015 3.00 Contracting - Prime 015 2.00 Contracting - Speculative Builders Contracting - Speculative Builders Contracting - Speculative Builders 016 3.50 016 3.00 016 2.00 Contracting - Owner Builder Contracting - Owner Builder Contracting - Owner Builder 037 3.50 037 3.00 037 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 0.03¢ Manufactured Buildings Manufactured Buildings 027 3.50 Manufactured Buildings 027 3.00 027 2.00 Timbering and Other Extraction 3.50 Timbering and Other Extraction 020 3.00 Timbering and Other Extraction 020 2.00 020 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 Hotels 044 3.50 Hotels 044 3.00 044 2.00 Hotel/Motel (Additional Tax)B 144 2.50 Hotel/Motel (Additional Tax)<sup>B</sup> 144 3.00 Hotel/Motel (Additional Tax)B 144 3.00 Residential Rental, Leasing, & Licensing for Use 045 3.50 Residential Rental, Leasing, & Licensing for Use 045 2.00 Commercial Rental, Leasing, & Licensing for Use 213 2.00 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP 213 3.50 213 2.00 214 2.00 Rental, Leasing, & Licensing for Use of TPP Rental Occupancy Restaurant and Bars 214 3.50 040 2.00 011 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 315 2 00 Retail Sales Food for Home Consumption 062 3.50 Retail Sales 017 3.00 Communications 005 2.00 MRRA Amount <sup>1</sup> 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 MRRA Amount Jet Fuel Use Tax (cents per gallon) Transporting 006 3 50 315 3 00 051 0.03cUtilities Communications Use Tax Purchases 004 3.50 005 4.00 029 2.00 Use Tax From Inventory Transporting 006 3.00 030 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.

Utilities

004

3.00

Use Tax From Inventory

030

3.65

Use Tax From Inventory

## TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

030

3.00

TABLE 2	M	UNICIPA	LITIES	6					All ta	x rates are expressed as percentages (%)	unless otl	nerwis	e noted.
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
CAMP VERDE	CE			YAV	CAREFREE	CA			MAR	CASA GRANDE CG			PNL
Advertising		018	3.65		Advertising		018	3.00		Advertising	018	1.80	
Amusements		012	3.65		Amusements		012	3.00		Amusements	012	1.80	
Contracting – Prime		015	3.65		Contracting – Prime		015	4.00		Contracting – Prime	015	4.00	
Contracting – Speculative Builder	S	016	3.65		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	3.65		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	4.00	
Job Printing		010	3.65		Job Printing		010	3.00		Job Printing	010	1.80	
Manufactured Buildings		027	3.65		Manufactured Buildings		027	3.00		Manufactured Buildings	027	1.80	
Timbering and Other Extraction		020	3.65		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	1.80	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.65		Publication		009	3.00		Publication	009	1.80	
Hotels		044	3.65		Hotels		044	3.00		Hotels	044	1.80	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00	
Residential Rental, Leasing, & Lic	ensing for Use	045	2.00		Residential Rental, Leasing, & Licensing for U	Jse	045	3.00		Residential Rental, Leasing, & Licensing for Use	045	1.80	
Commercial Rental, Leasing, & L	censing for Use	213	2.00		Commercial Rental, Leasing, & Licensing for I	Use	213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	1.80	
Rental, Leasing, & Licensing for l	Jse of TPP	214	3.65		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP	214	1.80	
Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00		Restaurant and Bars	011	1.80	
Retail Sales		017	3.65		Retail Sales		017	3.00		Retail Sales	017	2.00	
Retail Sales (Single Item Portion	over \$5,000)	357	1.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion over \$5,000)	357	1.50	
MRRA Amount D		315	3.65		MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	062	2.00	
Communications		005	3.65		Communications		005	3.00		MRRA Amount D	315	2.00	
Transporting		006	3.65		Transporting		006	3.00		Communications	005	2.00	
Utilities		004	3.65		Utilities		004	3.00		Transporting	006	1.80	
Use Tax Purchases		029	3.65		Use Tax Purchases		029	3.00		Utilities	004	2.00	

	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION 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	0.023¢		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 U	Jse	045	3.00		Residential Rental, Leasing, & Licensing for U	lse	045	1.50		Residential Rental, Leasing, & Licensing for U	se	045	3.00	
Commercial Rental, Leasing, & Licensing for	Use	213	3.00		Commercial Rental, Leasing, & Licensing for U	Jse	213	1.50		Commercial Rental, Leasing, & Licensing for U	Jse	213	3.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	1.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	1.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	3.00		Communications		005	2.75		MRRA Amount D		315	4.00	
Communications		005	3.00		Transporting		006	1.50		Communications		005	4.00	
Transporting		006	3.00		Utilities		004	2.75		Transporting		006	4.00	
Utilities		004	3.00		Jet Fuel Use Tax (cents per gallon)		051	0.023¢		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

T	ABLE 2	ΜU	UNICIPA	ALIT	IES					All ta	ax rates are expressed as percentages (%)	unless (	therwi	se no	ted.
	CITY/TOWN NAME REGIO		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO			AX NTE C	COUNTY
	CLARKDALE CD				YAV	CLIFTON	CF			GRN	COLORADO CITY CO			N	HON
	Advertising		018	3.00		Advertising		018	3.00		Advertising	018			
	Amusements		012	3.00		Amusements		012	3.00		Amusements	012		00	
	Contracting – Prime		015	4.00		Contracting – Prime		015	3.00		Contracting – Prime	015		00	
	Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016		00	
	Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037		00	
	Job Printing		010	3.00		Job Printing		010	3.00		Job Printing	010		00	
	Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings	027		00	
	Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020		00	
	Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019		10	
	Publication		009	3.00		Publication		009	3.00		Publication	009		00	
	Hotels		044	3.00		Hotels		044	3.00		Hotels	044		00	
	Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Residential Rental, Leasing, & Licensi		045	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144		00	
	Residential Rental, Leasing, & Licensing for Use		045	3.00		Commercial Rental, Leasing, & Licens		213	3.00		Residential Rental, Leasing, & Licensing for Use	045		00	
	Commercial Rental, Leasing, & Licensing for Us	se	213	3.00		Rental, Leasing, & Licensing for Use of	f TPP	214	3.00		Commercial Rental, Leasing, & Licensing for Use			00	
	Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.00		Rental Occupancy	040		00	
	Restaurant and Bars		011	3.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP	214		00	
	Retail Sales		017	3.00		Retail Sales (Single Item Portion over		377	2.00		Restaurant and Bars	011	7.	00	
	Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consump	tion	062	3.00		Retail Sales	017		00	
	MRRA Amount D		315	3.00		MRRA Amount D		315	3.00		MRRA Amount D	315	3.	00	
	Communications		005	3.00		Communications		005	3.00		Communications	008	7.	00	
	Transporting		006	3.00		Transporting		006	3.00		Transporting	006		00	
	Utilities		004	3.00		Utilities		004	3.00		Utilities	004	2.	00	
											Use Tax Purchases	029		00	
											Use Tax From Inventory	030	2.	00	

CITY/TOWN NAME	REGION 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, & Licensin	ng for Use	213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of	TPP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single item over \$10,000)		917	1.50	
Retail Sales Food for Home Consumpti	on	062	3.00	
MRRA Amount <sup>D</sup>		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single item over \$	10,000)	929	1.50	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION 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, & Licensing	for Use	045	3.00		Residential Rental, Leasing, & Licensing for		045	2.00	
Commercial Rental, Leasing, & Licensing	g for Use	213	3.50		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental, Leasing, & Licensing for Use of	ГРР	214	3.50		Restaurant and Bars		011	2.00	
Restaurant and Bars		011	3.50		Retail Sales		017	2.00	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	2.00	
Retail Sales Food for Home Consumptio	n	062	3.50		MRRA Amount <sup>D</sup>		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	

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2	MUNICIP	ALITIE	ES	TIVITO TOTAL TRIVILLOLE				All tax rates are expressed as percentages (%) u	nless othe		oted.
CITY/TOWN NAME REGION		TAX	COUNTY	CITY/TOWN NAME REGION	BUSINESS	TAX	COUNTY	CITY/TOWN NAME REGIO			COUNTY
DOUGLAS DL	CODE	RATE	СОН	DUNCAN DC	CODE	RATE	GRN	EAGAR EG	CODE	RATE	APA
Advertising	018	2.80	COII	Advertising	018	2.00	OINI	Amusements	012	3.00	AI A
Amusements	012	2.80		Amusements	012	2.00		Contracting – Prime	015	3.00	
Contracting – Prime	015	2.80		Contracting – Prime	015	2.00		Contracting – Speculative Builders	016	3.00	
Contracting – Speculative Builders	016	2.80		Contracting – Speculative Builders	016	2.00		Contracting – Owner Builder	037	3.00	
Contracting – Owner Builder	037	2.80		Contracting – Owner Builder	037	2.00		Job Printing	010	3.00	
Feed at Wholesale	116	2.80		Job Printing	010	2.00		Manufactured Buildings	027	3.00	
Job Printing	010	2.80		Manufactured Buildings	027	2.00		Timbering and Other Extraction	020	3.00	
Manufactured Buildings	027	2.80		Timbering and Other Extraction	020	2.00		Severance – Metal Mining	019	0.10	
Timbering and Other Extraction	020	2.80		Severance – Metal Mining	019	0.10		Publication	009	3.00	
Severance – Metal Mining	019	0.10		Publication	009	2.00		Hotels	044	3.00	
Publication	009	2.80		Hotels	044	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.00	
Hotels	044	2.80		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.00		Residential Rental, Leasing, & Licensing for Use	045	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing and Licensing for Us	144 e 045	2.00 2.80		Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	045 213	2.00		Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	213 040	3.00	
Commercial Rental, Leasing, & Licensing for Use		2.80		Rental, Leasing, & Licensing for Use of TPP	213	2.00		Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Rental Occupancy	040	2.80		Restaurant and Bars	011	2.00		Restaurant and Bars	011	3.00	
Rental, Leasing, & Licensing for Use of TPP	214	2.80		Retail Sales	017	2.00		Retail Sales	017	3.00	
Restaurant and Bars	011	2.80		Retail Sales Food for Home Consumption	062	2.00		Retail Sales (Single Item over \$1,000)	157	2.00	
Retail Sales	017	2.80		MRRA Amount <sup>D</sup>	315	2.00		Retail Sales Food for Home Consumption	062	3.00	
Retail Sales (Single Item Over \$10,000)	917	1.80		Communications	005	2.00		MRRA Amount D	315	3.00	
Retail Sales Food for Home Consumption	062	2.80		Transporting	006	2.00		Communications	005	3.00	
MRRA Amount D	315	2.80		Utilities	004	2.00		Transporting	006	3.00	
Communications	005	2.80						Utilities	004	3.00	
Transporting	006	2.80						Use Tax Purchases	029	3.00	
Utilities	004	2.80						Use Tax Purchases (Single item over \$1,000)	159	2.00	
Use Tax Purchases	029	2.80						Use Tax From Inventory	030	3.00	
Use Tax From Inventory	030	2.80									
CITY/TOWN NAME REGI			COUNTY	CITY/TOWN NAME REGION	BUSINESS	TAX	COUNTY	CITY/TOWN NAME REGION	BUSINESS	TAX	COUNTY
EL MIRAGE EN		RATE	MAR	ELOY EL	CODE	RATE	PNL	FLAGSTAFF FS	CODE	RAIL	COC
Advertising	018	3.00		Advertising	018	3.00	FINL	Advertising	018	2.281	COC
Amusements	010	3.00		Amusements	010	3.00		Amusements		2.281	
Contracting – Prime	012	3.00		Contracting – Prime	012	4.50		Contracting – Prime		2.281	
Contracting – Speculative Builders	016	3.00		Contracting – Speculative Builders	016	4.50		Contracting – Speculative Builders		2.281	
Contracting – Owner Builder	037	3.00		Contracting – Owner Builder	037	4.50		Contracting – Owner Builder		2.281	
Job Printing	010	3.00		Job Printing	010	3.00		Feed at Wholesale		2.28 <mark>1</mark>	
Manufactured Buildings	027	3.00		Manufactured Buildings	027	3.00		Job Printing		<mark>2.281</mark>	
Timbering and Other Extraction	020	3.00		Timbering and Other Extraction	020	3.00		Manufactured Buildings	027	<mark>2.281</mark>	
Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10		Timbering and Other Extraction		<mark>2.281</mark>	
Publication	009	3.00		Publication	009	3.00		Severance – Metal Mining		0.100	
Hotels	044	3.00		Hotels	044	4.00		Publication Publication		<mark>2.281</mark>	
Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.00		Hotels		<mark>4.281</mark>	
Residential Rental, Leasing, & Licensing for Use		3.00		Residential Rental, Leasing, & Licensing for Use	045	3.00		Commercial Rental, Leasing, & Licensing for Use		2.28 <mark>1</mark>	
Commercial Rental, Leasing, & Licensing for Use		3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00		Rental, Leasing, & Licensing for Use of TPP		2.28 <mark>1</mark>	
Rental, Leasing, & Licensing for Use of TPP	214	3.00		Rental Occupancy	040	3.00		Restaurant and Bars		4.281	
Restaurant and Bars Retail Sales	011 017	3.00 3.00		Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	214	3.00 6.00		<mark>Retail Sales</mark> MRRA Amount <sup>□</sup>		2.281 2.281	
Retail Sales Food for Home Consumption	062	3.00		Retail Sales	011 017	3.00		Communications		2.281	
MRRA Amount D	315	3.00		Retail Sales (Single Item Portion over \$6,000)	337	1.50		Transporting		2.281	
Communications	005	3.00		Retail Sales Food for Home Consumption	062	2.00		Utilities		2.281 2.281	
Transporting	006	3.00		MRRA Amount D	315	3.00		Public Utility Right of Way		2.000	
Utilities	004	3.00		Communications	005	3.00		Use Tax Purchases		1.000	
Use Tax Purchases	029	3.00		Transporting	006	3.00		Use Tax From Inventory		1.000	
Use 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 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, 2019

Arizona State, County and City					TRANSACTION PRIVILEGE A	AND OH	HER I	AX RAI	E TABLES Eff	ective Jul	<b>/</b> 1, 201	19
ABLE 2	MUN	ICIPAI	LITIES	3				All	tax rates are expressed as percentages (%	) unless o	therwi	se noted
		SUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIC		S TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS	TAX RATE	COUNTY
FLORENCE F	FL			PNL	FOUNTAIN HILLS FH			MAR	FREDONIA FD			COC
Advertising		018	2.00		Advertising	018	2.60		Advertising	018	4.00	
Amusements		012	2.00		Amusements	012	2.60		Amusements	012	4.00	
Contracting – Prime		015	4.00		Contracting – Prime	015	2.60		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	2.60		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	2.60		Contracting – Owner Builder	037	4.00	
Job Printing		010	2.00		Job Printing	010	2.60		Job Printing	010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings	027	2.60		Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction	020	2.60		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	2.60		Publication	009	4.00	
Hotels		044	2.00		Hotels	044	2.60		Hotels	044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	4.00		Residential Rental, Leasing, & Licensing for Use	045	4.00	
Residential Rental, Leasing, & Licensing for Us	lse	045	2.00		Residential Rental, Leasing, & Licensing for Use		1.60		Commercial Rental, Leasing, & Licensing for Use	213	4.00	
Commercial Rental, Leasing, & Licensing for U		213	2.00		Commercial Rental, Leasing, & Licensing for Us		1.60		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Lease (Additional Tax) C	313	1.00		Restaurant and Bars	011	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.60		Retail Sales	017	4.00	
Retail Sales		017	2.00		Restaurant and Bars	011	2.60		Retail Sales Food for Home Consumption	062	4.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales	017	2.60		MRRA Amount D	315	4.00	
MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption	062	2.60		Communications	005	4.00	
Communications		005	2.00		MRRA Amount D	315	2.60		Transporting	006	4.00	
Transporting		006	2.00		Communications	005	2.60		Utilities	004	4.00	
Utilities		004	2.00		Transporting	005	2.60		Use Tax Purchases	029	4.00	
Use Tax Purchases		029	2.00		Utilities	004	2.60		Use Tax From Inventory	030	4.00	
Use Tax From Inventory		030	2.00			029	2.60		Ose Tax From Inventory	030	4.00	
Ose rax From inventory		030	2.00		Use Tax Purchases Use Tax From Inventory	029	2.60					
CITY/TOWN NAME		CODE	TAX RATI	COUNTY	CITY/TOWN NAME REGION CODE GILBERT GB	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
Amusements		012	3.50	WAR	Advertising	018	1.50	WAK	GLENDALE GE	018	2.90	MAR
Contracting – Prime		015	3.50		Amusements	012	1.50		Advertising Amusements	018	2.90	
Contracting – Speculative Builders		016	3.50		Contracting – Prime	012	1.50				2.90	
Contracting – Speculative Builder  Contracting – Owner Builder		037	3.50		Contracting – Time  Contracting – Speculative Builders	015	1.50		Contracting – Prime	015		
Feed at Wholesale		116	3.50		Contracting – Speculative Builder  Contracting – Owner Builder	037	1.50		Contracting – Speculative Builders	016	2.90	
Job Printing		010	3.50		Job Printing	010	1.50		Contracting – Owner Builder	037	2.90	
Manufactured Buildings		010	3.50		Manufactured Buildings	010	1.50		Job Printing	010	2.90	,
Jet Fuel Sales (cents per gallon)		049	0.03¢		Publication	009	1.50		Jet Fuel Sales (cents per gallon)	049	0.028	
Timbering and Other Extraction		020	3.50		Hotels	009	1.50		Manufactured Buildings	027	2.90	
Severance – Metal Mining		019	0.10		_	144	2.80		Timbering and Other Extraction	020	2.90	
Publication		009	3.50		Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use	045	1.50		Severance – Metal Mining	019	0.10	
Hotels			3.50		Commercial Rental, Leasing, & Licensing for Use		1.50		Publication	009	2.90	
_		044 144			Rental, Leasing, & Licensing for Use of TPP	213			Hotels	044	2.90	
Hotel/Motel (Additional Tax) <sup>B</sup>					Relital, Leasing, & Licensing for Use of TPP	Z 14	1.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00	
Residential Rental, Leasing, & Licensing for Us	loo		2.00			044	1 FO			c		
Commercial Rental, Leasing, & Licensing for U		045	3.00		Restaurant and Bars	011	1.50		Residential Rental, Leasing, & Licensing for Use	045	2.20	
Dontal Lossing & Licensing for Use of TDD	Jse	045 213	3.00 3.00		Restaurant and Bars Retail Sales	017	1.50		Commercial Rental, Leasing, & Licensing for Use	213	2.90	
Rental, Leasing, & Licensing for Use of TPP	Jse	045 213 214	3.00 3.00 3.50		Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	017 062	1.50 1.50		Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP	213 214	2.90 2.90	
Restaurant and Bars	Jse	045 213 214 011	3.00 3.00 3.50 3.50		Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup>	017 062 315	1.50 1.50 1.50		Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	213 214 011	2.90 2.90 3.90	
Restaurant and Bars Retail Sales	Jse	045 213 214 011 017	3.00 3.00 3.50 3.50 3.50		Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications	017 062 315 005	1.50 1.50 1.50 1.50		Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	213 214 011 017	2.90 2.90 3.90 2.90	
Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	Jse	045 213 214 011 017 062	3.00 3.50 3.50 3.50 3.50 3.50		Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications Transporting	017 062 315 005 006	1.50 1.50 1.50 1.50 1.50		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)	213 214 011 017 717	2.90 2.90 3.90 2.90 2.20	
Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	Use	045 213 214 011 017 062 315	3.00 3.50 3.50 3.50 3.50 3.50 3.50		Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications	017 062 315 005	1.50 1.50 1.50 1.50		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	213 214 011 017 717 062	2.90 2.90 3.90 2.90 2.20 2.50	
Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications	Use	045 213 214 011 017 062 315 005	3.00 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications Transporting	017 062 315 005 006	1.50 1.50 1.50 1.50 1.50		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	213 214 011 017 717 062 315	2.90 2.90 3.90 2.90 2.20 2.50 2.90	
Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	Jse	045 213 214 011 017 062 315 005 006	3.00 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications Transporting	017 062 315 005 006	1.50 1.50 1.50 1.50 1.50		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	213 214 011 017 717 062 315 005	2.90 2.90 3.90 2.90 2.20 2.50 2.90 6.10	
Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	<b>Jse</b>	045 213 214 011 017 062 315 005 006 004	3.00 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications Transporting	017 062 315 005 006	1.50 1.50 1.50 1.50 1.50		Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount Dommunications Transporting	213 214 011 017 717 062 315 005 006	2.90 2.90 3.90 2.90 2.20 2.50 2.90 6.10 2.90	
Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per Gallon)	<b>Jse</b>	045 213 214 011 017 062 315 005 006 004 051	3.00 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications Transporting	017 062 315 005 006	1.50 1.50 1.50 1.50 1.50		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 DCommunications Transporting Utilities	213 214 011 017 717 062 315 005 006 004	2.90 2.90 3.90 2.90 2.20 2.50 2.90 6.10 2.90 2.90	
Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	Jse	045 213 214 011 017 062 315 005 006 004	3.00 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount <sup>D</sup> Communications Transporting	017 062 315 005 006	1.50 1.50 1.50 1.50 1.50		Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount Dommunications Transporting	213 214 011 017 717 062 315 005 006	2.90 2.90 3.90 2.90 2.20 2.50 2.90 6.10 2.90	ş.

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

729

030

2.20

2.90

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

Use Tax From Inventory

Arizona State, County and City  TABLE 2 MUNICIPALITIES				TRANSACTION PRIVILEGE AN	D OTH	ER TA	AX RAT	ective July				
TABLE 2	M	IUNICIF	ALIT	TES				All	tax rates are expressed as percentages (%)	unless otl	herwise	noted.
CITY/TOWN NAME REGI		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
GLOBE GI	L			GLA	GOODYEAR GY			MAR	GUADALUPE GU			MAR
Advertising		018	2.30		Advertising	018	2.50		Advertising	018	4.00	
Amusements		012	2.30		Amusements	012	2.50		Amusements	012	5.00	
Contracting – Prime		015	2.30		Contracting – Prime	015	3.50		Contracting – Prime	015	4.00	
Contracting - Speculative Builders		016	2.30		Contracting – Speculative Builders	016	3.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	2.30		Contracting – Owner Builder	037	3.50		Contracting – Owner Builder	037	4.00	
Job Printing		010	2.30		Job Printing	010	2.50		Job Printing	010	4.00	
Manufactured Buildings		027	2.30		Jet Fuel Sales (cents per gallon)	049	0.03¢		Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	2.30		Manufactured Buildings	027	2.50		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.50		Severance – Metal Mining	019	0.10	
Publication		009	2.30		Severance – Metal Mining	019	0.10		Publication	009	4.00	
Hotels		044	2.30		Publication	009	2.50		Hotels	044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotels	044	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	6.00	
Commercial Rental, Leasing, & Licensing for U	Use	213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.50		Residential Rental, Leasing, & Licensing for Use	045	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.30		Residential Rental, Leasing, & Licensing for Use	045	2.50		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Restaurant and Bars		011	2.30		Commercial Rental, Leasing, & Licensing for Use	213	2.50		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Retail Sales		017	2.30		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Restaurant and Bars	011	5.00	
Retail Sales Food for Home Consumption		062	2.30		Restaurant and Bars	011	4.00		Retail Sales	017	4.00	
MRRA Amount D		315	2.30		Retail Sales	017	2.50		Retail Sales Food for Home Consumption	062	4.00	
Communications		005	2.30		Retail Sales (Single item over \$5,000)	717	1.20		MRRA Amount D	315	4.00	
Transporting		006	2.30		Retail Sales Food for Home Consumption	062	2.00		Communications	005	4.00	
Utilities		004	2.30		MRRA Amount D	315	2.50		Transporting	006	4.00	
Use Tax Purchases		029	2.30		Communications	005	2.50		Utilities	004	4.00	
Use Tax from Inventory		030	2.30		Transporting	006	2.50		Use Tax Purchases	029	4.00	
,		030	2.50		Utilities	004	2.50		Use Tax From Inventory	030	4.00	
					Jet Fuel Use Tax (cents per gallon)	051	0.03¢		occ rux rom inventory	030	4.00	
					Use Tax Purchases	029	2.50		NOTE: Hotel/Motel (Additional Tax) is not a new tax	It was coller	ted by th	e City As
					Use Tax Purchases (Single item over \$5,000)	729	1.20		of 4/1/2015 it is collected by the Department of Reve		otou by th	o ony. Ao
					Use Tax From Inventory	030	2.50		,			
CITY/TOWN NAME REG		BUSINESS	TAX	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS	TAX	COUNTY	CITY/TOWN NAME REGION		TAX	COUNTY

CITY/TOWN NAME REG		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REG		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REG		SINESS	TAX RATE	COUNTY
HAYDEN H				GLA	HOLBROOK HI				NAV	HUACHUCA CITY HO				СОН
Advertising		018	3.00		Amusements		012	3.00		Advertising	C	)18	1.90	
Amusements		012	3.00		Contracting – Prime		015	3.00		Amusements	C	)12	1.90	
Contracting – Prime		015	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Prime	C	)15	1.90	
Contracting – Speculative Builders		016	3.00		Contracting – Owner Builder		037	3.00		Contracting – Speculative Builders	C	016	1.90	
Contracting – Owner Builder		037	3.00		Job Printing		010	3.00		Contracting – Owner Builder	C	)37	1.90	
Feed at Wholesale		116	3.00		Manufactured Buildings		027	3.00		Feed at Wholesale	1	116	1.90	
Job Printing		010	3.00		Timbering and Other Extraction		020	3.00		Job Printing	C	010	1.90	
Manufactured Buildings		027	3.00		Severance – Metal Mining		019	0.10		Manufactured Buildings	C	)27	1.90	
Timbering and Other Extraction		020	0.10		Publication		009	3.00		Timbering and Other Extraction	C	)20	1.90	
Severance – Metal Mining		019	0.10		Hotels		044	3.00		Severance – Metal Mining	C	)19	0.10	
Publication		009	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Publication	C	009	1.90	
Hotels		044	3.00		Residential Rental, Leasing, & Licensing for Us	se	045	3.00		Hotels	C	)44	1.90	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Commercial Rental, Leasing, & Licensing for Us	lse	213	3.00		Residential Rental, Leasing, & Licensing for Use	C	)45	1.00	
Residential Rental, Leasing, & Licensing for U	lse	045	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Us	2	213	1.00	
Commercial Rental, Leasing, & Licensing for U	Use	213	3.00		Restaurant and Bars		011	3.00		Rental Occupancy	C	040	1.90	
Rental Occupancy		040	3.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP	2	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	C	)11	1.90	
Restaurant and Bars		011	3.00		MRRA Amount D		315	3.00		Retail Sales	C	)17	1.90	
Retail Sales		017	3.00		Communications		005	3.00		Retail Sales Food for Home Consumption	C	062	1.90	
Retail Sales Food for Home Consumption		062	3.00		Transporting		006	3.00		MRRA Amount D	3	315	1.90	
MRRA Amount D		315	3.00		Utilities		004	3.00		Communications	C	005	1.90	
Communications		005	3.00		Use Tax Purchases		029	3.00		Transporting	C	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	C	)29	1.90	
Use Tax Purchases		029	3.00							Use Tax From Inventory	C	030	1.90	
Use Tax From Inventory		030	3.00							,				

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

	BLE 2 MUNICIPALITIES				TRANSACTION PRIVILEGE A	1110	7 0 111					ective July 1, 2019		
ΓABLE 2		MUNICI	PALIT	IES					All	tax rates are expressed as percentages (%)	ınless oth	erwise	noted	
CITY/TOWN NAME	GION DDE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE		USINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNT	
JEROME J	0			YAV	KEARNY KN				PNL	KINGMAN KM			MOH	
Advertising		018	3.50		Advertising		018	3.00		Advertising	018	2.50		
Amusements		012	3.50		Amusements		012	3.00		Amusements	012	2.50		
Contracting – Prime		015	3.00		Contracting – Prime		015	4.00		Contracting – Prime	015	2.50		
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	2.50		
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	2.50		
Job Printing		010	3.50		Job Printing		010	3.00		Job Printing	010	2.50		
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.50		
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.50		
Severance – Metal Mining		019	0.10		Publication		009	3.00		Severance – Metal Mining	019	0.10		
Publication		009	3.50		Hotels		044	3.00		Publication	009	2.50		
Hotels		044	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		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 for	Use	045	3.50		Commercial Rental, Leasing, & Licensing for Use	•	213	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.00		
Commercial Rental, Leasing, & Licensing for	r Use	213	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00		
Rental, Leasing, & Licensing for Use of TPP	,	214	3.50		Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50		
Restaurant and Bars		011	4.50		Retail Sales		017	3.00		Restaurant and Bars	011	2.50		
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	3.00		Restaurant and Bars (Additional Tax) A	111	1.00		
MRRA Amount D		315	3.50		MRRA Amount D		315	3.00		Retail Sales	017	2.50		
Communications		005	3.50		Communications		005	3.00		MRRA Amount D	315	2.50		
Transporting		006	3.50		Transporting		006	3.00		Communications	005	2.50		
Utilities		004	3.50		Utilities		004	3.00		Transporting	006	2.50		
										Utilities	004	2.50		
										Use Tax Purchases	029	2.50		
										Use Tax From Inventory	030	2.50		

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REG		S TAX RATE	COUNTY
LAKE HAVASU CITY	LH			MOH	LITCHFIELD PARK	LP			MAR	MAMMOTH MI	l		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	0.03¢		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, & Licensing		045	2.80		Residential Rental, Leasing, & Licensing for Use		2.00	
Rental Occupancy		040	2.00		Commercial Rental, Leasing, & Licensir		213	2.80		Commercial Rental, Leasing, & Licensing for Use		4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use 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 Consumption	on	062	2.80		Retail Sales Food for Home Consumption	062	4.00	
Communications		005	2.00		MRRA Amount D		315	2.80		MRRA Amount <sup>D</sup>	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	0.03¢		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 I
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

Arizona State, County and City					TRANSACTION PRIVILEGE	AND	OTHE	ER T	<b>AX RAT</b>	E TABLES Ef	fective July	<i>j</i> 1, 201	9
TABLE 2	M	UNICIP	ALITI	ES					All t	ax rates are expressed as percentages (%	6) unless o	therwis	se noted.
CITY/TOWN NAME	GION DDE	BUSINESS	RAIL	COUNTY	CITY/TOWN NAME			TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE		TAX RATE	COUNTY
	1A			MA/PNL		IP			PNL	MESA ME			MAR
Amusements		012	2.00		Advertising			2.00		Advertising	018	2.00	
Contracting – Prime		015	4.00		Amusements			2.00		Amusements	012	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Prime			3.50		Contracting – Prime	015	2.00	
Contracting – Owner Builder		037	4.00 2.00		Contracting – Speculative Builders			3.50 3.50		Contracting – Speculative Builders	016 037	2.00 2.00	
Job Printing Manufactured Buildings		010 027	2.00		Contracting – Owner Builder Job Printing			2.00		Contracting – Owner Builder Job Printing	037	2.00	
Timbering and Other Extraction		027	2.00		Manufactured Buildings			2.00		Jet Fuel Sales (cents per gallon)	049	0.03¢	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction			2.00		Manufactured Buildings	049	2.00	
Publication		009	2.00		Severance – Metal Mining			0.10		Timbering and Other Extraction	020	2.00	
Hotels		044	2.00		Publication			2.00		Severance – Metal Mining	019	0.10	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00		Hotels			2.00		Publication	009	2.00	
Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	1		2.00		Hotels	044	2.00	
Rental Occupancy		040	2.00		Residential Rental, Leasing, & Licensing for Us	se 0	045	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for L			2.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP			2.00		Commercial Rental, Leasing, & Licensing for Use		2.00	
Retail Sales		017	2.00		Restaurant and Bars	-		2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
MRRA Amount D		315	2.00		Retail Sales			2.00		Restaurant and Bars	011	2.00	
Communications		005	4.00		Retail Sales Food for Home Consumption			2.00		Retail Sales	017	2.00	
Transporting		006	2.00		MRRA Amount D			2.00		MRRA Amount D	315	2.00	
Utilities Use Tax Purchases		004 029	4.00 2.00		Communications Transporting			2.00		Communications Transporting	005 006	2.00 2.00	
Use Tax From Inventory		030	2.00		Utilities			2.00		Utilities	004	2.00	
OSC TAX FROM INVENTORY		030	2.00		Use Tax Purchases			2.00		Wastewater Utility Services	485	2.00	
					Use Tax From Inventory			2.00		Jet Fuel Use Tax (cents per gallon)	051	0.03¢	
					,		000	2.00		Use Tax Purchases	029	2.00	
										Use Tax From Inventory	030	2.00	
										·			
	REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO			TAX PATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
MIAMI	MM			GLA	NOGALES NO				STC	ORO VALLEY OR			PMA
Advertising		018	2.50		Advertising	01	18 2	2.00		Advertising	018	2.50	
Amusements		012	2.50		Amusements	01		2.00		Amusements	012	2.50	
Contracting – Prime		015	2.50		Contracting – Prime	01		2.00		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders	01	16 2	2.00		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	2.50		Contracting Owner Builder								
Job Printing		010			Contracting – Owner Builder	03		2.00		Contracting – Owner Builder	037	4.00	
Manufactured Buildings Timbering and Other Extraction			2.50		Job Printing	01	10 2	2.00		Job Printing	037 010	2.50	
Severance – Metal Mining		027	2.50 2.50		Job Printing Manufactured Buildings	01 02	10 2 27 2	2.00 2.00 2.00		Job Printing Manufactured Buildings	037 010 027	2.50 2.50	
		027 020	2.50 2.50 2.50		Job Printing Manufactured Buildings Timbering and Other Extraction	01 02 02	10 2 27 2 20 2	2.00 2.00 2.00 2.00		Job Printing Manufactured Buildings Timbering and Other Extraction	037 010 027 020	2.50 2.50 2.50	
		027 020 019	2.50 2.50 2.50 0.10		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	01 02 02 01	10 2 27 2 20 2 19 0	2.00 2.00 2.00 2.00 2.00 0.10		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	037 010 027 020 019	2.50 2.50 2.50 0.10	
Publication		027 020 019 009	2.50 2.50 2.50 0.10 2.50		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	01 02 02 01 00	10 2 27 2 20 2 19 0	2.00 2.00 2.00 2.00 2.00 2.00		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	037 010 027 020 019 009	2.50 2.50 2.50 0.10 2.50	
Publication Hotels	Use	027 020 019 009 044	2.50 2.50 2.50 0.10 2.50 2.50		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	01 02 02 01 00 04	10 2 27 2 20 2 19 0 09 2 14 2	2.00 2.00 2.00 2.00 2.00 2.00 2.00		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	037 010 027 020 019 009 044	2.50 2.50 2.50 0.10 2.50 2.50	
Publication Hotels Residential Rental, Leasing, & Licensing for I		027 020 019 009 044 045	2.50 2.50 2.50 0.10 2.50 2.50 2.50		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup>	01 02 02 01 00 04 14	10 2 27 2 20 2 19 0 09 2 14 2	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	037 010 027 020 019 009 044 144	2.50 2.50 2.50 0.10 2.50 2.50 6.00	
Publication Hotels		027 020 019 009 044	2.50 2.50 2.50 0.10 2.50 2.50		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	01 02 02 01 00 04 14 se 04	10 2 27 2 20 2 19 0 09 2 14 2 14 4 45 2	2.00 2.00 2.00 2.00 2.00 2.00 2.00		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	037 010 027 020 019 009 044	2.50 2.50 2.50 0.10 2.50 2.50	
Publication Hotels Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for		027 020 019 009 044 045 213	2.50 2.50 2.50 0.10 2.50 2.50 2.50 2.50		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us	01 02 02 01 00 04 14 se 04	10 2 27 2 20 2 19 0 99 2 14 2 14 4 15 2	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental Occupancy	037 010 027 020 019 009 044 144 040	2.50 2.50 2.50 0.10 2.50 2.50 6.00 2.00	
Publication Hotels Residential Rental, Leasing, & Licensing for I Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales		027 020 019 009 044 045 213 214	2.50 2.50 2.50 0.10 2.50 2.50 2.50 2.50		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	01 02 02 01 00 04 14 se 04	10 2 27 2 20 2 19 0 99 2 14 2 14 4 45 2 13 2	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	037 010 027 020 019 009 044 144 040 214	2.50 2.50 2.50 0.10 2.50 2.50 6.00 2.00 2.50	
Publication Hotels Residential Rental, Leasing, & Licensing for l Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption		027 020 019 009 044 045 213 214 011 017	2.50 2.50 2.50 0.10 2.50 2.50 2.50 2.50 2.50 2.50 2.50		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 of TPP Restaurant and Bars Retail Sales	01 02 02 01 00 04 14 se 04 lse 21 21 01	10 2 27 2 20 2 19 0 99 2 144 2 144 4 15 2 13 2 14 2 11 2	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount <sup>D</sup>	037 010 027 020 019 009 044 144 040 214 011 017 315	2.50 2.50 2.50 0.10 2.50 2.50 6.00 2.00 2.50 2.50 2.50 2.50	
Publication Hotels Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount		027 020 019 009 044 045 213 214 011 017 062 315	2.50 2.50 2.50 0.10 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.5		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales for Food for Home Consumption	01 02 02 01 00 04 14 se 04 lse 21 01 01	10 2 27 2 20 2 19 0 99 2 14 2 14 4 45 2 13 2 14 2 11 2 17 2	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		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 MRRA Amount D Transporting	037 010 027 020 019 009 044 144 040 214 011 017 315 006	2.50 2.50 2.50 0.10 2.50 2.50 6.00 2.00 2.50 2.50 2.50 2.50 2.50 2.50	
Publication Hotels Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications		027 020 019 009 044 045 213 214 011 017 062 315 005	2.50 2.50 2.50 0.10 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.5		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales for Food for Home Consumption MRRA Amount D	01 02 02 01 00 04 14 se 04 lse 21 01 01 06 31	100 2 227 2 220 2 19 0 09 2 144 2 144 4 145 2 113 2 114 2 117	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount <sup>D</sup>	037 010 027 020 019 009 044 144 040 214 011 017 315	2.50 2.50 2.50 0.10 2.50 2.50 6.00 2.00 2.50 2.50 2.50 2.50	
Publication Hotels Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount		027 020 019 009 044 045 213 214 011 017 062 315	2.50 2.50 2.50 0.10 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.5		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Top Tood for Home Consumption MRRA Amount D Communications	01 02 02 01 00 04 14 se 04 lse 21 01 01 06 31	100 227 227 220 220 2219 009 22144 2213 2213 2214 2215 2255 2255 2257 2257 2257 2257 2257	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		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 MRRA Amount D Transporting	037 010 027 020 019 009 044 144 040 214 011 017 315 006	2.50 2.50 2.50 0.10 2.50 2.50 6.00 2.00 2.50 2.50 2.50 2.50 2.50 2.50	
Publication Hotels Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications		027 020 019 009 044 045 213 214 011 017 062 315 005	2.50 2.50 2.50 0.10 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.5		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales for Food for Home Consumption MRRA Amount D Communications Transporting	01 02 02 01 00 04 14 14se 04 1se 21 01 01 06 31 00 00	10	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		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 MRRA Amount D Transporting	037 010 027 020 019 009 044 144 040 214 011 017 315 006	2.50 2.50 2.50 0.10 2.50 2.50 6.00 2.00 2.50 2.50 2.50 2.50 2.50 2.50	
Publication Hotels Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications		027 020 019 009 044 045 213 214 011 017 062 315 005	2.50 2.50 2.50 0.10 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.5		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 of TPP Restaurant and Bars Retail Sales Retail Sales for Food for Home Consumption MRRA Amount D Communications Transporting Utilities	01 02 02 01 00 04 14 14se 04 lse 21 01 01 06 31 00 00	100 227 227 220 220 2219 009 22144 22144 445 22117 2217 2215 2205 2206 2204 2214 2214 2214 2214 2214 2214 2214	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		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 MRRA Amount D Transporting	037 010 027 020 019 009 044 144 040 214 011 017 315 006	2.50 2.50 2.50 0.10 2.50 2.50 6.00 2.00 2.50 2.50 2.50 2.50 2.50 2.50	
Publication Hotels Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications		027 020 019 009 044 045 213 214 011 017 062 315 005	2.50 2.50 2.50 0.10 2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.5		Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Us Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales for Food for Home Consumption MRRA Amount D Communications Transporting	01 02 02 01 00 04 14 14se 04 1se 21 01 01 06 31 00 00	100 227 220 220 220 2219 0009 22144 2444 445 2213 2215 2205 2206 2206 2204 2233	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		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 MRRA Amount D Transporting	037 010 027 020 019 009 044 144 040 214 011 017 315 006	2.50 2.50 2.50 0.10 2.50 2.50 6.00 2.00 2.50 2.50 2.50 2.50 2.50 2.50	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

ARIZONA State, County and City  ABLE 2  MUNICIPALITIES  REGION BUSINESS TAX 201									All tax rates are expressed as percentages (%) unless other				
CITY/TOWN NAME		SINESS	TAX RATE	COUNTY	CITY/TOWN NAME REC		JSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS	TAX RATE	COUNTY
	PG	ODE	NAIE	COC	PARADISE VALLEY P		CODL	IVAIL	MAR	PARKER PK	CODE	KAIL	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		)27	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		)44	3.00		Hotels		044	2.50		Hotels	044	2.00	
Hotel/Motel (Additional Tax) B		144	4.263		Hotel/Motel (Additional Tax) B		144	3.40		Hotel/Motel (Additional Tax) B	144	4.00	
Residential Rental, Leasing, & Licensing for U		)45	3.00		Residential Rental, Leasing, & Licensing for U		045	1.65		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing for U		213	3.00		Commercial Rental, Leasing, & Licensing for U		213	1.65		Commercial Rental, Leasing, & Licensing for Use		2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Lease (Additional Tax) C		313	0.85		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy		040	1.65		Restaurant and Bars	011	4.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Retail Sales	017	2.00	
Retail Sales (Single Item Portion over \$3,000)		387	2.00		Restaurant and Bars		011	2.50		Retail Sales (Single Item Portion over \$2,500)	467	1.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	2.50		MRRA Amount D	315	2.00	
		315	3.00				062	2.50		Communications	005		
MRRA Amount D Communications					Retail Sales Food for Home Consumption							2.00	
		005	3.00		MRRA Amount D		315	2.50		Transporting	006	2.00	
Transporting Utilities		006	3.00		Communications		005	2.50		Utilities	004	3.00	
		004	3.00		Transporting		006	2.50					
Use Tax Purchases		)29	3.00		Utilities		004	2.50					
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0) Use Tax From Inventory	00)	389 030 SINESS	2.00 3.00	COLINITY	Use Tax Purchases Use Tax From Inventory	ION BU	029 030 USINESS	2.50 2.50	COLINITY	REGION	BUSINESS	TAX	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME	OO)  EGION BU CODE (	389 030	2.00 3.00	COUNTY	Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  REC	ION BU	029 030	2.50 2.50	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNT
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME PATAGONIA	EGION BUCODE (PA	389 330 SINESS CODE	2.00 3.00 TAX RATE	COUNTY	Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  CC PAYSON  REC CC	ION BU DE (S	029 030 USINESS CODE	2.50 2.50 TAX RATE	COUNTY	PEORIA PE	CODE	RATE	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME PATAGONIA Advertising	EGION BU	389 030 SINESS CODE	2.00 3.00 TAX RATE		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON Advertising	ion bu De ( S	029 030 USINESS CODE	2.50 2.50 TAX RATE		PEORIA PE Advertising	CODE 018	1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME PATAGONIA Advertising Amusements	EGION BU	389 030 SINESS CODE 018 012	2.00 3.00 TAX RATE 3.00 3.00		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME CC PAYSON Advertising Amusements	ION BU DE ( S	029 030 USINESS CODE 018 012	2.50 2.50 TAX RATE 3.00 3.00		PEORIA PE Advertising Amusements	018 012	1.80 2.80	COUNT
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA Advertising Amusements Contracting – Prime	EGION BU	389 030 SINESS CODE 018 012 015	2.00 3.00 TAX RATE 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON Advertising Amusements Contracting – Prime	ION BU DE ( S	029 030 USINESS CODE 018 012 015	2.50 2.50 TAX RATE 3.00 3.00 3.00		PEORIA PE Advertising Amusements Contracting – Prime	018 012 015	1.80 2.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders	egion bu	389 030 SINESS CODE 018 012 015 016	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders	OON BU DE ( S	029 030 USINESS CODE 018 012 015 016	2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	1.80 2.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	egion bu	389 330 SINESS CODE 218 212 215 216 237	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder	ION BU DE ( S	029 030 USINESS CODE 018 012 015 016 037	2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	1.80 2.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising  Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	egion bu	389 330 SINESS CODE 318 312 315 316 337 116	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing	ion bu De (	029 030 USINESS CODE 018 012 015 016 037 010	2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	1.80 2.80 1.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	egion bu	389 330 SINESS CODE 2018 2015 2016 2037 116 2010	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	ion bu De ( S	029 030 USINESS CODE 018 012 015 016 037 010 027	2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	018 012 015 016 037 010 027	1.80 2.80 1.80 1.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	egion bucode (	389 330 SINESS CODE 018 012 015 016 037 116 010	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	ion bu De (S	029 030 USINESS CODE 018 012 015 016 037 010 027 020	2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 010 027 020	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	egion bu	389 330 SINESS CODE 018 012 015 016 037 116 010 027 020	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining	ion bu De () S	029 030 USINESS CODE  018 012 015 016 037 010 027 020 019	2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 027 020 019	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	egion bu	389 330 SINESS CODE 018 012 015 016 037 116 010 027 020 019	3.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication	ION BU DE (	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication	018 012 015 016 037 010 027 020 019 009	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication	egion bu	SINESS CODE 018 012 015 016 037 116 010 027 020 019 009	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	ION BU DE (S	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels	018 012 015 016 037 010 027 020 019 009	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	egion bu	389 330 SINESS CODE 318 312 315 316 337 316 310 327 320 327 320 320 321 321 321 321 321 321 321 321	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	oion bu De () S	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	018 012 015 016 037 010 027 020 019 009 044 144	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	egion bu	SINESS CODE D18 D12 D15 D16 D37 D16 D10 D27 D20 D19 D09 D44 D44	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Commercial Rental, Leasing, & Licensing for Identification	Jse	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 213	2.50 2.50 2.50 TAX RATE  3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.		PEORIA PE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotel/Motel (Additional Tax)  Residential Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising  Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for U	egion but the control of the control	SINESS CODE 018 012 015 016 037 016 027 020 019 009 044 144 045	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Commercial Rental, Leasing, & Licensing for the Rental Occupancy	Joe	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045 213	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for U	GGION BU CODE (PA	389 330 SINESS 50DE 018 012 015 037 116 010 027 020 019 009 044 144 144 144 145 213	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Commercial Rental, Leasing, & Licensing for Use of TPP	JSe	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental Occupancy	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax)  Residential Rental, Leasing, & Licensing for U  Commercial Rental, Leasing, & Licensing for U  Rental Occupancy	GGION BU CODE C PA	389 330 SINESS CODE 2018 2015 2015 2016 2037 116 2010 2020 2019 2020 2019 2044 144 144 243 240 240 240 240 240 240 240 240	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Commercial Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars	Jse	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE  Advertising  Amusements  Contracting – Prime  Contracting – Owner Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental Occupancy  Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Residential Rental, Leasing, & Licensing for U  Commercial Rental, Leasing, & Licensing for U  Rental Occupancy  Rental Occupancy  Rental, Leasing, & Licensing for Use of TPP	GGION BU CODE PA	889 930 SINESS 1018 912 915 916 917 918 919 919 919 919 919 919 919	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	JSe	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental Occupancy  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising  Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	GGION BU CODE (PA	389 330 SINESS CODE 018 012 015 016 037 116 0027 020 019 004 144 045 213 040 040 041	2.00 3.00 TAX RATE  3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Commercial Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales Food for Home Consumption	JSe	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 213 040 214 011 017	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental Occupancy  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising  Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	GGION BUILDING COPA	389 330 SINESS 50DE 318 312 318 319 319 319 319 319 319 319 319	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Commercial Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales Food for Home Consumption  MRRA Amount D	JSe	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 011 017 062 315	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) Besidential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 2.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising  Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	GGION BU CODE (PA	389 330 SINESS 50DE 318 312 315 316 317 316 310 317 320 344 344 344 345 340 341 341 341 341 341 341 341 341	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Commercial Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales  Retail Sales Food for Home Consumption  MRRA Amount D  Communications	Jse	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	GGION BU DODE C	889 930 SINESS CODE 918 912 915 916 937 916 937 916 937 916 937 944 944 944 944 945 940 944 945 940 941 941 941 941 941 941 941 941	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Commercial Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales  Retail Sales  Retail Sales  Retail Sales  Remund Communications  Transporting	Jse	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) Besidential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 2.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising  Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	GGION BU CODE PA	389 330 SINESS CODE 318 312 316 337 116 337 116 327 320 319 309 304 444 345 213 317 317 317 317 317 317 317 3	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Commercial Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales  Retail Sales Food for Home Consumption  MRRA Amount D  Communications	Jse	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 2.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising  Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	GGION BUILDING (PA	389 330 SINESS SODE 318 312 318 319 319 319 319 319 319 319 319	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Commercial Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales  Retail Sales  Retail Sales  Retail Sales  Remund Communications  Transporting	Jse	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 1.80 1	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3,0 Use Tax From Inventory  CITY/TOWN NAME  PATAGONIA  Advertising  Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for U Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	GGION BUILDING (PA	389 330 SINESS CODE 318 312 316 337 116 337 116 327 320 319 309 304 444 345 213 317 317 317 317 317 317 317 3	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory  CITY/TOWN NAME  PAYSON  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) B  Commercial Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales  Retail Sales  Retail Sales  Retail Sales  Remund Communications  Transporting	Jse	029 030 USINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.50 2.50 2.50 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		PEORIA PE  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	

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

Use Tax Purch (Single Item Portion over \$10,303)

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2019

**MUNICIPALITIES** TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. BUSINESS TAX RATE COUNTY REGION REGION BUSINESS TAX REGION BUSINESS TAX CITY/TOWN NAME CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY CODE CODE CODE CODE RATE CODE CODE RATE **PHOENIX** PX MAR PIMA GRA PINETOP-LAKESIDE PP NAV Advertising 018 0.50 Advertising 018 2.00 Advertising 018 3.00 Amusements 012 2.30 Amusements 2.00 Amusements 012 3.00 012 Contracting - Prime 015 2.30 Contracting - Prime 015 3.00 Contracting - Prime 015 3.00 Contracting - Speculative Builders Contracting - Speculative Builders Contracting - Speculative Builders 016 2.30 016 3.00 016 3.00 Contracting - Owner Builder Contracting - Owner Builder Contracting - Owner Builder 037 2.30 037 3.00 037 3.00 Job Printing Job Printing Job Printing 010 2.30 010 2.00 010 3.00 Jet Fuel Sales (cents per gallon) 049 0.00732¢ Manufactured Buildings 027 2.00 Manufactured Buildings 027 3.00 Manufactured Buildings 2.30 Timbering and Other Extraction Timbering and Other Extraction 027 020 2.00 020 3.00 Timbering and Other Extraction Severance - Metal Mining Severance - Metal Mining 020 2.30 019 0.10 019 0.10 Severance - Metal Mining Publication Publication 019 0.10 009 2.00 009 3.00 Publication 3.00 009 2.30 Hotels 044 2.00 Hotels 044 Residential Rental, Leasing, & Licensing for Use Hotels 044 2.30 045 2.00 Hotel/Motel (Additional Tax) B 144 3.00 Commercial Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use Hotel/Motel (Additional Tax) B 144 3.00 213 2.00 045 3.00 Residential Rental, Leasing, & Licensing for Use 045 2.30 Rental, Leasing, & Licensing for Use of TPP 214 2.00 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use Restaurant and Bars Rental, Leasing, & Licensing for Use of TPP 213 2.30 011 2.00 214 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 2.30 Retail Sales Food for Home Consumption 062 2.00 Restaurant and Bars (Additional Tax) A 111 2.00 Rental, Leasing, & Licensing for Use of TPP 214 2.30 MRRA Amount D 315 2.00 Retail Sales 017 3.00 Short-Term Motor Vehicle Rental (Additional Tax) E 114 2.00 Communications 005 2.00 Retail Sales (Single Item Portion over \$5,000) 357 1.50 Restaurant and Bars 011 2.30 Transporting 006 2.00 Retail Sales Food for Home Consumption 062 3.00 Retail Sales 017 2.30 Utilities 004 2.00 MRRA Amount D 315 3.00 Retail Sales (Single Item Portion over \$10,303) Communications 005 3.00 167 2.00 MRRA Amount D Transporting 315 2.30 006 3.00 Communications 005 Utilities 4.70 004 3.00 006 Transporting 2.30 Utilities 2.70 004 Wastewater Removal Services 485 2.70 Jet Fuel Use Tax (cents per gallon) 051 0.00732¢ 2.30 Use Tax Purchases 029

CITY/TOWN NAME	REGION 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	0.015¢	
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 f		045	2.75	
Commercial Rental, Leasing, & Licensing		213	2.75	
Rental, Leasing, & Licensing for Use of TF	PP	214	2.75	
Restaurant and Bars		011	2.75	
Retail Sales		017	2.75	
Retail Sales Food for Home Consumption		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	0.015¢	
Use Tax Purchases		029	2.75	
Use Tax From Inventory		030	2.75	
•				

169

030

2.00

2.30

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		GION ODE	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT VALLEY	PL			YAV	QUARTZSITE	QZ			LAP
Advertising		018	2.83		Amusements		012	2.50	
Amusements		012	2.83		Contracting – Prime		015	3.50	
Contracting – Prime		015	2.83		Contracting – Speculative Builders		016	3.50	
Contracting – Speculative Builders		016	2.83		Contracting – Owner Builder		037	3.50	
Contracting – Owner Builder		037	2.83		Job Printing		010	2.50	
Job Printing		010	2.83		Manufactured Buildings		027	3.50	
Manufactured Buildings		027	2.83		Timbering and Other Extraction		020	2.50	
Timbering and Other Extraction		020	2.83		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50	
Publication		009	2.83		Hotels		044	5.50	
Hotels		044	2.83		Commercial Rental, Leasing, & Licensing fo	r Use	213	2.50	
Hotel/Motel (Additional Tax) B		144	2.83		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Rental, Leasing, & Licensing for Use of TP	Ρ	214	2.83		Restaurant and Bars		011	3.00	
Restaurant and Bars		011	2.83		Retail Sales		017	2.50	
Retail Sales		017	2.83		Retail Sales (Single Item Portion over \$10,0	00)	367	1.00	
Retail Sales Food for Home Consumption		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 over \$1	0,000)	369	1.00	
Wastewater Utility Services		485	2.83		Use Tax From Inventory		030	2.50	
Use Tax Purchases		029	2.83						
Use Tax From Inventory		030	2.83						

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Arizonia State, County and City					TRANSACTION FRIVILE		ווווט טו	LIX 17	7/ 1///1	L IADELO LI	ective July	y 1, 20	13
ABLE 2	MU	NICIPAL	ITIE	S		<u>-</u>		<u> </u>	All t	ax rates are expressed as percentages (%	) unless o	therwi	se noted
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK	QC		I	MAR/PNL	QUEEN CREEK SPECIAL DISTRICT	QD			MAR	SAFFORD SF			GRA
Advertising		018	2.25		Amusements		012	2.50		Advertising	018	2.50	
Amusements		012	2.25		Job Printing		010	2.50		Amusements	012	2.50	
Contracting – Prime		015	4.25		Publication		009	2.50		Contracting – Prime	015	2.50	
Contracting – Speculative Builders		016	4.25		Hotels		044	2.50		Contracting – Speculative Builders	016	2.50	
Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.50		Contracting – Owner Builder	037	2.50	
Job Printing		010	2.25		Retail Sales		017	2.50		Feed at Wholesale	116	2.50	
Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumption		062	2.50		Job Printing	010	2.50	
Timbering and Other Extraction		020	2.25		MRRA Amount D		315	2.50		Manufactured Buildings	027	2.50	
Severance – Metal Mining		019	0.10		Communications		005	2.50		Timbering and Other Extraction	020	2.50	
Publication		009	2.25		Transporting		006	2.50		Severance – Metal Mining	019	0.10	
Hotels		044	2.25		Utilities		004	2.50		Publication	009	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00							Hotels	044	2.50	
Residential Rental, Leasing, & Licensing for	Use	045	2.25		Call 480-358-3000 to find out if these rates	apply to	your busine:	ss activi	ties in	Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00	
Commercial Rental, Leasing, & Licensing for	· Use	213	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.25							Rental Occupancy	040	2.50	
Restaurant and Bars		011	2.25							Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Retail Sales		017	2.25							Restaurant and Bars	011	2.50	
Retail Sales Food for Home Consumption		062	2.25							Retail Sales	017	2.50	
MRRA Amount D		315	2.25							Retail Sales (Single Item over \$5,000)	717	1.00	
Communications		005	2.25							Retail Sales Food for Home Consumption	062	2.50	
Transporting		006	2.25							MRRA Amount D	315	2.50	
Utilities		004	2.25							Communications	005	2.50	
Use Tax Purchases		029	2.25							Transporting	006	2.50	
Use Tax From Inventory		030	2.25							Utilities	004	2.50	
•										Use Tax Purchases	029	2.50	
										Use Tax Purchases (Single Item over \$5,000)	729	1.00	
										Use Tax From Inventory	030	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE COUNTY
SAHUARITA	SA			PMA	SAN LUIS	SU			YMA	SCOTTSDALE SC		MAR
Amusements		012	2.00		Advertising		018	4.00		Advertising	018	1.75
Contracting – Prime		015	4.00		Amusements		012	4.00		Amusements	012	1.75
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00		Contracting – Prime	015	1.75
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	1.75
Job Printing		010	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	1.75
Manufactured Buildings		027	2.00		Job Printing		010	4.00		Feed at Wholesale	116	1.75
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00		Job Printing	010	1.75
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)	049	0.018¢
Publication		009	2.00		Severance – Metal Mining		019	0.10		Manufactured Buildings	027	1.75
Hotels		044	2.00		Publication		009	4.00		Timbering and Other Extraction	020	1.75
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels		044	4.00		Severance – Metal Mining	019	0.10
Residential Rental, Leasing, & Licensing	g for Use	045	2.00		Residential Rental, Leasing, & Licensing for	r Use	045	4.00		Publication	009	1.75
Commercial Rental, Leasing, & Licensin	ng for Use	213	2.00		Commercial Rental, Leasing, & Licensing for	or Use	213	4.00		Hotels	044	1.75
Rental, Leasing, & Licensing for Use of	TPP	214	2.00		Rental, Leasing, & Licensing for Use of TPF	P	214	4.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00
Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00		Residential Rental, Leasing, & Licensing for Use	045	1.75
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for Use	213	1.75
MRRA Amount D		315	2.00		Retail Sales (Single Item Portion over \$2,50	00)	467	1.50		Rental, Leasing, & Licensing for Use of TPP	214	1.75
Communications		005	2.00		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars	011	1.75
Transporting		006	2.00		MRRA Amount D		315	4.00		Retail Sales	017	1.75
Utilities		004	2.00		Communications		005	4.00		Retail Sales Food for Home Consumption	062	1.75
					Transporting		006	4.00		MRRA Amount D	315	1.75
					Utilities		004	4.00		Communications	005	1.75
					Use Tax Purchases		029	4.00		Transporting	006	1.75
					Use Tax Purch (Single Item Portion over \$2	2,500)	469	1.50		Utilities	004	1.75
					Use Tax From Inventory		030	4.00		Wastewater Removal Services	485	1.75
										Jet Fuel Use Tax (cents per gallon)	051	0.018¢
										Use Tax Purchases	029	1.55
										Use Tax From Inventory	030	1.55

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Arizona State, County and City					TRANSACTION PRIVILEGI		ווווטט		4/ NA I	E TABLES EI	Effective July 1, 2019				
BLE 2	MUI	NICIPAL	LITIES	3					All t	ax rates are expressed as percentages (%	6) unless o	therwis	e note		
	EGION CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COL		
SEDONA	SE			COC/YAV	SHOW LOW	SL			NAV	SIERRA VISTA SR			CC		
Amusements		012	3.50		Advertising		018	2.00		Advertising	018	1.95			
Contracting – Prime		015	3.50		Amusements		012	2.00		Amusements	012	1.95			
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00		Contracting – Prime	015	2.45			
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders	016	2.45			
Job Printing		010	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	037	2.45			
Manufactured Buildings		027	3.50		Job Printing		010	2.00		Feed at Wholesale	116	1.95			
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)	049	0.02¢			
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 l	Use	213	3.50		Commercial Rental, Leasing, & Licensing fo	r Use	213	2.00		Publication	009	1.95			
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of TPP	)	214	2.00		Extended Stay	244	5.50			
Restaurant and Bars		011	3.50		Restaurant and Bars		011	2.00		Residential Rental, Leasing, & Licensing for Use	045	1.00			
Retail Sales		017	3.50		Retail Sales		017	2.00		Commercial Rental, Leasing, & Licensing for Use	213	1.00			
MRRA Amount <sup>D</sup>		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			
Fransporting		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	0.02¢			
										Use Tax Purchases	029	1.95			
										Use Tax From Inventory	030	1.95			

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SNOWFLAKE	SN			NAV	SOMERTON	so			YMA	SOUTH TUCSON ST			PMA
Advertising		018	2.00		Advertising		018	3.30		Advertising	018	5.50	
Amusements		012	2.00		Amusements		012	3.30		Amusements	012	5.50	
Contracting – Prime		015	2.00		Contracting – Prime		015	3.30		Contracting – Prime	015	5.50	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders	016	5.50	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder	037	5.50	
Job Printing		010	2.00		Job Printing		010	3.30		Job Printing	010	5.50	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	3.30		Manufactured Buildings	027	5.50	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	3.30		Timbering and Other Extraction	020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	2.00		Publication		009	3.30		Publication	009	5.50	
Hotels		044	2.00		Hotels		044	3.30		Hotels	044	3.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Residential Rental, Leasing, & Licensing	for Use	045	3.30		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00	
Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Commercial Rental, Leasing, & Licensing	for Use	213	3.30		Residential Rental, Leasing, & Licensing for Use	045	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of T	PP	214	3.30		Commercial Rental, Leasing, & Licensing for Us	e 213	2.50	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.30		Commercial Lease (Additional Tax) C	313	4.00	
Retail Sales		017	2.00		Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TPP	214	6.50	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales Food for Home Consumption	1	062	3.30		Restaurant and Bars	011	5.50	
MRRA Amount D		315	2.00		MRRA Amount D		315	3.30		Retail Sales	017	4.50	
Communications		005	2.00		Communications		005	3.30		Retail Sales Food for Home Consumption	062	1.50	
Transporting		006	2.00		Transporting		006	3.30		MRRA Amount D	315	4.50	
Utilities		004	2.00		Utilities		004	3.30		Communications	005	5.00	
					Use Tax Purchases		029	2.50		Transporting	006	5.50	
					Use Tax From Inventory		030	2.50		Utilities	004	5.00	

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Arizona State, County and City					TRANSACTION PRIVILEGE	AINI	<u> </u>		AN KAI	E TABLES	Enecus	ve July 1	, 2019	
ABLE 2	MU	NICIPAI	LITIES	S	·				All t	ax rates are expressed as percentages	(%) uni	less oth	erwise	noted.
CITY/TOWN NAME	CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REG		BUSINESS CODE	TAX RATE	COUNTY		GION E	BUSINESS CODE	TAX RATE	COUNT
SPRINGERVILLE	SV			APA	ST JOHNS S	J			APA	STAR VALLEY	SY			GLA
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.00		Job Printing		010	3.00		Job Printing		010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	3.00		Publication		009	2.00	
Hotels		044	3.00		Hotels		044	3.00		Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Residential Rental, Leasing, & Licensing for Us	se	045	2.00	
Residential Rental, Leasing, & Licensing for U	Jse	045	3.00		Residential Rental, Leasing, & Licensing for Us	lse	045	2.00		Commercial Rental, Leasing, & Licensing for U	Jse	213	2.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for L	Jse	213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	2.00	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.00		Retail Sales		017	2.00	
Retail Sales		017	3.00		Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	2.00	
Retail Sales (Single Item Portion over \$1,000)	)	397	2.00		Retail Sales Food for Home Consumption		062	3.00		MRRA Amount <sup>D</sup>		315	2.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	3.00		Communications		005	2.00	
MRRA Amount D		315	3.00		Communications		005	3.00		Transporting		006	2.00	
Communications		005	3.00		Transporting		006	3.00		Utilities		004	2.00	
Transporting		006	3.00		Utilities		004	3.00						
Utilities		004	3.00		Use Tax Purchases		029	3.00						
					Use Tax From Inventory		030	3.00						

CITY/TOWN NAME REGI		BUSINESS	TAX RATE	COUNTY	CITY/TO	WN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SUPERIOR S	l			PNL	SURPR	ISE	SP			MAR	TAYLOR	TL			NAV
Advertising		018	4.00		Advertisi	ing		018	2.20		Advertising		018	2.00	
Amusements		012	4.00		Amusem	ents		012	2.20		Amusements		012	2.00	
Contracting – Prime		015	4.00		Contract	ing – Prime		015	3.70		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.00		Contract	ing – Speculative Builders		016	3.70		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.00		Contract	ing – Owner Builder		037	3.70		Contracting – Owner Builder		037	2.00	
Job Printing		010	4.00		Feed at \	Wholesale		116	2.20		Job Printing		010	2.00	
Manufactured Buildings		027	4.00		Job Print	ting		010	2.20		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	4.00		Manufac	tured Buildings		027	2.20		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Timberin	g and Other Extraction		020	2.20		Severance – Metal Mining		019	0.10	
Publication		009	4.00		Severan	ce – Metal Mining		019	0.10		Publication		009	2.00	
Hotels		044	4.00		Publicati	on		009	2.20		Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotels			044	2.20		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Residential Rental, Leasing, & Licensing for U	se	045	2.00		Hotel/Mo	otel (Additional Tax) <sup>B</sup>		144	4.52		Residential Rental, Leasing, & Licensing for	Use	045	2.00	
Commercial Rental, Leasing, & Licensing for U	Jse	213	2.00		Resident	tial Rental, Leasing, & Licensing	for Use	045	2.20		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00		Commer	cial Rental, Leasing, & Licensing	for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	4.00		Rental C	occupancy		040	2.20		Restaurant and Bars		011	2.00	
Retail Sales		017	4.00		Rental, L	easing, & Licensing for Use of T	PP	214	2.20		Retail Sales		017	2.00	
Retail Sales (Single Item Portion over \$500)		407	1.00		Restaura	ant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount D		315	4.00		Retail Sa	ales		017	2.20		MRRA Amount D		315	2.00	
Communications		005	4.00		MRRA A	mount <sup>D</sup>		315	2.20		Transporting		006	2.00	
Transporting		006	4.00		Commur	nications		005	2.20						
Utilities		004	4.00		Transpoi	rting		006	2.20						
					Utilities			004	2.20						
					Use Tax	Purchases		029	2.20						
					Use Tax	From Inventory		030	2.20						

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

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2019

**MUNICIPALITIES** All tax rates are expressed as percentages (%) unless otherwise noted TABLE 2 REGION BUSINESS REGION BUSINESS TAX REGION BUSINESS TAX TAX CITY/TOWN NAME COUNTY COUNTY CITY/TOWN NAME CITY/TOWN NAME COUNTY CODE CODE RATE CODE CODE RATE CODE CODE RATE TEMPE MAR **THATCHER** TC GRA **TOLLESON** MAR 018 1.80 Amusements 012 2.50 Amusements 012 2.50 Advertising Amusements 012 1.80 Contracting - Prime Contracting - Prime 015 3.50 015 2.50 Contracting - Prime 015 1.80 Contracting - Speculative Builders 016 3.50 Contracting - Speculative Builders 016 2.50 Contracting - Owner Builder Contracting - Owner Builder Contracting - Speculative Builders 016 1.80 037 3.50 037 2.50 Job Printing Job Printing Contracting - Owner Builder 037 1.80 010 2.50 010 2.50 Manufactured Buildings Job Printing 010 1.80 Manufactured Buildings 027 2.50 027 2.50 Manufactured Buildings 027 Timbering and Other Extraction 2.50 Timbering and Other Extraction 2.50 1.80 020 020 Timbering and Other Extraction Severance - Metal Mining Severance - Metal Mining 020 1.80 019 0.10 019 0.10 Severance - Metal Mining Publication Publication 019 0.10 009 2.50 009 2.50 2.50 Publication 009 Hotels 2.50 Hotels 044 1.80 044 Hotels 2.00 044 1.80 Hotel/Motel (Additional Tax)<sup>B</sup> 144 3.00 Hotel/Motel (Additional Tax)B 144 144 Residential Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use 045 2.50 Hotel/Motel (Additional Tax)B 5.00 045 2.00 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use 045 1 80 213 2.00 213 2.50 Commercial Rental, Leasing, & Licensing for Use 213 1.80 Rental, Leasing, & Licensing for Use of TPP 214 2 50 Rental, Leasing, & Licensing for Use of TPP 214 2.50 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars 214 1.80 011 2 50 011 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 Utilities Utilities 004 1.80 004 2.50 004 2.50 Use Tax Purchases Use Tax Purchases 029 1.80 029 2.50

BUSINESS	TAX RATE	COUNTY
		COH
018	3.50	
012	3.50	
015	3.50	
016	3.50	
037	3.50	
010	3.50	
027	3.50	
020	3.50	
019	0.10	
009	3.50	
044	3.50	
144	4.00	
045	2.50	
213	2.50	
214	3.50	
011	3.50	
017	3.50	
315	3.50	
005	3.50	
006	3.50	

030

1.80

CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE
TUCSON	TU			PMA	TUSAYAN	TY
Amusements		012	2.60		Advertising	
Contracting – Prime		015	2.60		Amusements	
Contracting – Speculative Builders		016	2.60		Contracting – Prime	
Contracting – Owner Builder		037	2.60		Contracting – Speculative Builders	
Job Printing		010	2.60		Contracting – Owner Builder	
Manufactured Buildings		027	2.60		Job Printing	
Timbering and Other Extraction		020	2.60		Manufactured Buildings	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction	
Publication		009	2.60		Severance – Metal Mining	
Hotels		044	6.00		Publication	
Bed Surtax (Additional Tax) (Per night)		035	\$4.00 ea		Hotels	
Commercial Rental, Leasing, & Licensing	for Use	213	2.60		Hotel/Motel (Additional Tax) <sup>B</sup>	
Rental, Leasing, & Licensing for Use of	TPP	214	2.60		Commercial Rental, Leasing, & Licens	
Restaurant and Bars		011	2.60		Rental, Leasing, & Licensing for Use	of TPP
Retail Sales		017	2.60		Restaurant and Bars	
MRRA Amount D		315	2.60		Retail Sales	
Communications		005	2.60		MRRA Amount D	
Public Utility (Additional Communication	ns) <sup>F</sup>	105	4.50		Communications	
Transporting		006	2.60		Transporting	
Utilities		004	2.60		Utilities	
Public Utility (Additional Utility) <sup>G</sup>		104	4.50			
Public Utility Right of Way		133	1.50			
Use Tax Purchases		029	2.60			
Use Tax From Inventory		030	2.60			

030

2.50

(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

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

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

BUSINESS

CODE

018

012

015

016

037

010

027

020

019

009

044

144

213

214

011

017

315

005

006

004

TAX

RATE

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2.00

2.00

COUNTY

COC

<sup>(</sup>C) "Additional Tax" means in addition to Commercial Lease. (B) If you report under Hotel (Business code 044), this city has an Additional

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

7 ti izona otato, ooanty ana oity					110 010 10 110 11 110 12 22		10 0 11	<u> </u>	<del>17 0 ( 1 0</del> ( 1	E 17 BEES EIN	ouite oui	<del>, ., _</del> =	10
TABLE 2 MUNICIPALITIES								All tax rates are expressed as percentages (%) unless otherwise					ise noted.
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REG		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WELLTON	WT			YMA	WICKENBURG W	B		ı	MAR/YAV	WILLCOX WC			СОН
Advertising		018	2.50		Advertising		018	2.20		Advertising	018	3.00	
Amusements		012	2.50		Amusements		012	2.20		Amusements	012	3.00	
Contracting – Prime		015	2.50		Contracting – Prime		015	3.50		Contracting – Prime	015	3.00	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	3.00	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	3.00	
Job Printing		010	2.50		Feed at Wholesale		116	2.20		Job Printing	010	3.00	
Manufactured Buildings		027	2.50		Job Printing		010	2.20		Manufactured Buildings	027	3.00	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.20		Timbering and Other Extraction	020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Severance – Metal Mining	019	0.10	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Publication	009	3.00	
Hotels		044	2.50		Publication		009	2.20		Hotels	044	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.50		Hotels		044	2.20		Hotel/Motel (Additional Tax) B	144	4.00	
Residential Rental, Leasing, & Licensing for	Use	045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Commercial Rental, Leasing, & Licensing for		213	2.50		Residential Rental, Leasing, & Licensing for Us	se	045	1.70		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for U	Jse	213	1.70		Restaurant and Bars	011	3.00	
Restaurant and Bars		011	2.50		Rental Occupancy		040	1.70		Retail Sales	017	3.00	
Retail Sales		017	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.20		Retail Sales (Single Item over \$1,250)	417	2.00	
Retail Sales Food for Home Consumption		062	2.50		Restaurant and Bars		011	2.20		Retail Sales Food for Home Consumption	062	3.00	
MRRA Amount D		315	2.50		Retail Sales		017	2.20		MRRA Amount D	315	3.00	
Communications		005	2.50		Retail Sales (Single Item over \$5,000)		717	1.69		Communications	005	3.00	
Transporting		006	2.50		Retail Sales Food for Home Consumption		062	2.20		Transporting	006	3.00	
Utilities		004	2.50		MRRA Amount D		315	2.20		Utilities	004	3.00	
					Communications		005	3.00					
					Transporting		006	2.20					
					Utilities		004	2.20					

CITY/TOWN NAME	GION DDE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		ISINESS CODE	TAX RATE	COUNTY
WILLIAMS W	٧L			coc	WINKELMAN	WM			GLA/PNL	WINSLOW				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	0.03¢	
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 Us	se	045	3.00		Residential Rental, Leasing, & Licensing for	or Use	045	3.50		Hotels	(	044	3.00	
Commercial Rental, Leasing, & Licensing for Us	lse	213	3.00		Commercial Rental, Leasing, & Licensing	for 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 TF	P	214	3.50		Commercial Rental, Leasing, & Licensing for U	lse :	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.

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2019

**MUNICIPALITIES** TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted REGION BUSINESS TAX REGION BUSINESS TAX **CITY/TOWN NAME** COUNTY **CITY/TOWN NAME** COUNTY CODE CODE RATE CODE CODE RATE YOUNGTOWN ΥT MAR YUMA ΥM YMA Advertising 018 1.70 Advertising 018 3.00 Amusements 012 1.70 Amusements 012 3.00 Contracting - Prime Contracting - Prime 015 1.70 015 3.00 Contracting – Speculative Builders Contracting - Speculative Builders 016 1.70 016 3.00 Contracting - Owner Builder Contracting - Owner Builder 037 3.00 037 1.70 Job Printing 010 3.00 Job Printing 010 1.70 Manufactured Buildings 027 1.70 Manufactured Buildings 027 3.00 Timbering and Other Extraction Timbering and Other Extraction 020 3.00 020 1.70 Severance - Metal Mining Severance – Metal Mining 019 0.10 019 0.10 Publication Publication 009 1.70 009 3.00 Hotels 3.00 Hotels 044 1.70 044 Hotel/Motel (Additional Tax) 144 2.00 Hotel/Motel (Additional Tax)<sup>B</sup> 144 2.00 Residential Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use 045 2.00 045 1.70 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 213 1.70 213 2.00 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP 214 1.70 214 3.00 Restaurant and Bars Restaurant and Bars 011 1.70 011 3.00 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 Retail Sales Food for Home Consumption 062 1.70 MRRA Amount <sup>C</sup> 315 3.00 Communications 005 3.00 MRRA Amount D 315 1.70 006 Communications 005 1.70 Transporting 3.00 Transporting Utilities 004 3.00 006 1.70 Utilities Use Tax Purchases 029 004 1.70 3.00

030

3.00

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

485

1.70

Wastewater Utility Service

(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.

<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		СОН
Coconino		COC
Gila		GLA
Graham		GRA
Greenlee		GRN
La Paz		LAP
Maricopa		MAR
Mohave		МОН
Municipal Water,	Statewide	SWD
Navajo		NAV
Rio Nuevo Distric	t, Pima	PAD
Pima		PMA
Pinal		PNL
Santa Cruz		STC
Sports & Tourism	Authority District – Maricopa .	MCB
Yavapai		YAV
Yuma		YMA

TABLE 4	INDIAN RES	SERVATION CODES	
RESERVATION		COUNTY	CODE
Ak-Chin		Pinal	PNA
Cocopah		Yuma	YMB
Colorado River		La Paz	LAC
Fort McDowell-Y	avapai	Maricopa	MAE
Fort Mohave		Mohave	MOF
Fort Yuma-Queo	:han	Yuma	YMG
Gila River		Maricopa	MAH
Gila River		Pinal	PNH
Havasupai		Coconino	COI
Норі		Coconino	COJ
Норі		Navajo	NAJ
Hualapai		Coconino	COK
Hualapai		Mohave	MOK
Kaibab-Paiute		Coconino	COL
Kaibab-Paiute		Mohave	MOL
Navajo		Apache	APM
Navajo		Coconino	COM
Navajo		Navajo	NAM
Pascua-Yaqui		Maricopa	MAN
Pascua-Yaqui		Pima	PMN
Salt River Pima-	Maricopa	Maricopa	MAO
San Carlos Apac	:he	Gila	GLP
San Carlos Apac	he	Graham	GRP
		Pinal	
San Juan Southe	ern Paiute	Coconino	COQ
Tohono O'Odhar	m	Maricopa	MAT
		Pima	
Tohono O'Odhar	m	Pinal	PNT
Tonto Apache		Gila	GLU
White Mountain	Apache	Apache	APD
		Gila	
White Mountain	Apache	Graham	GRD
White Mountain	Apache	Navajo	NAD
Yavapai Apache		Yavapai	YAW
Yavapai-Prescot	t	Yavapai	YAX

• Local: (602) 255-3381

• Statewide Toll-Free: (800) 352-4090

• Website: www.azdor.gov